

## **RESPONSIBILITY FOR FINANCIAL STATEMENTS**

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

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

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

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

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

**Aminu Sule CNA**  
**Accountant General**

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

| NOTES    | DESCRIPTION                                       | 2019<br>ACTUAL<br>(JAN. - DEC)<br>N | 2018<br>ACTUAL<br>(JAN. - DEC)<br>N |
|----------|---------------------------------------------------|-------------------------------------|-------------------------------------|
|          | <b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b> |                                     |                                     |
|          | <b><u>In Flow (Receipts)</u></b>                  |                                     |                                     |
| 1        | Internally Generated revenue                      | 8,911,129,663.94                    | 9,682,227,406.62                    |
| 2        | Statutory Allocation                              | 46,047,863,429.37                   | 47,551,899,966.57                   |
| 3        | Value Added Tax                                   | 13,752,777,423.49                   | 12,857,521,735.72                   |
| 4        | Special Release (Primary Education Financing)     | 14,828,652,921.78                   | 15,557,511,076.10                   |
| 5        | Local Government 60% PHCDA Staff Cost             | 625,265,650.79                      | 1,410,822,807.71                    |
| 6        | Other Miscellaneous Receipt From the Federation   | 15,690,137,830.07                   | 17,438,241,529.45                   |
| 7        | Aids and Grants                                   | 4,194,508,819.00                    | 3,476,749,073.25                    |
| 8        | Other Capital Receipts                            | 14,795,136,362.86                   | 16,800,712,464.71                   |
| 9        | Other Receipts & Deposits with Government         | -                                   | 369,158,715.55                      |
|          | <b>Total Receipts</b>                             | <b>118,845,472,101.30</b>           | <b>125,144,844,775.68</b>           |
|          | <b><u>Out Flow (Payments)</u></b>                 |                                     |                                     |
| 10       | Personnel Cost                                    | (40,034,565,838.78)                 | (38,483,902,947.83)                 |
| 11       | CRFC -Social Benefits                             | (2,369,561,920.02)                  | (2,083,800,059.19)                  |
| 12       | Consolidated Revenue Fund Charges (Other Charges) | (146,384,264.85)                    | (175,858,384.98)                    |
| 13       | Other Recurrent Cost (Over Head)                  | (19,684,028,872.37)                 | (17,275,405,713.35)                 |
| 14       | Grants and Contributions General                  | (450,217,258.70)                    | (545,315,472.41)                    |
| 15       | Miscellaneous                                     | (561,724,181.32)                    | (812,011,255.39)                    |
| 16       | Others of General Nature                          | (585,480,911.22)                    | (67,605,239.25)                     |
|          | <b>Total Payments</b>                             | <b>(63,831,963,247.26)</b>          | <b>(59,443,899,072.40)</b>          |
| <b>A</b> | <b>Net Cash Flow from Operating Activities</b>    | <b>55,013,508,854.04</b>            | <b>65,700,945,703.28</b>            |

|             |                                                                     |                            |                            |
|-------------|---------------------------------------------------------------------|----------------------------|----------------------------|
|             | <b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>                   |                            |                            |
| <b>17</b>   | <b>Purchase/Construction of Assets</b>                              |                            |                            |
| <b>17.1</b> | Administrative Sector                                               | (2,904,747,348.99)         | (2,368,152,527.26)         |
| <b>17.2</b> | Economic Sector                                                     | (39,174,623,522.67)        | (42,033,758,708.45)        |
| <b>17.3</b> | Law & Justice Sector                                                | (162,802,022.59)           | (122,737,629.08)           |
| <b>17.4</b> | Social/Human Capital Development Sector                             | (19,625,464,518.80)        | (20,780,681,288.87)        |
| <b>B</b>    | <b>Net Cash Flow from Investing Activities</b>                      | <b>(61,867,637,413.05)</b> | <b>(65,305,330,153.66)</b> |
|             | <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>                   |                            |                            |
| <b>18</b>   | Proceeds from Borrowing - Internal                                  | 3,613,828,621.32           | 2,728,941,871.21           |
| <b>19</b>   | Proceeds from Borrowing - External                                  | 684,816,402.91             | 1,860,566,261.49           |
| <b>20</b>   | Proceed from Sales of Assets (Vehicles)                             | 14,300,000.00              | 8,830,600.00               |
| <b>21</b>   | Public Debt Charges - (Repayment of Loans)                          | (3,225,849,674.10)         | (3,169,669,937.95)         |
| <b>C</b>    | <b>Net Cash Flow From Financing Activities</b>                      | <b>1,087,095,350.13</b>    | <b>1,428,668,794.75</b>    |
|             | <b>Net Increase/(Decrease) in Cash &amp; Its Equivalent (A+B+C)</b> | <b>(5,767,033,208.88)</b>  | <b>1,824,284,344.37</b>    |
|             | <b>Cash &amp; Its Equivalent as at January 1<sup>st</sup></b>       | <b>21,973,347,023.18</b>   | <b>20,149,062,678.81</b>   |
|             | <b>Cash &amp; its Equivalent as at December 31<sup>st</sup></b>     | <b>16,206,313,814.30</b>   | <b>21,973,347,023.18</b>   |

The Accompanied Notes are Integral Part of the Accounts

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

| NOTES    | DETAILS                                                                                       | 2019<br>ACTUAL<br>(JAN. - DEC)<br>N | 2018<br>ACTUAL<br>(JAN. - DEC)<br>N |
|----------|-----------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|          | <b><u>ASSETS</u></b>                                                                          |                                     |                                     |
| <b>A</b> | <b>Liquid Assets</b>                                                                          |                                     |                                     |
| 22       | Cash                                                                                          | 4,564,639,973.41                    | 6,464,631,057.33                    |
| 23       | Bank                                                                                          | 9,842,890,519.93                    | 14,548,524,536.19                   |
| 24       | Other Cash Holdings (Short Term Loans)                                                        | 1,798,783,320.96                    | 960,191,429.66                      |
|          | <b>SubTotal Liquid Assets</b>                                                                 | <b>16,206,313,814.30</b>            | <b>21,973,347,023.18</b>            |
| <b>B</b> | <b><u>Investments</u></b>                                                                     |                                     |                                     |
| 25       | Ministry of Finance Incorporated                                                              | 1,482,764,186.14                    | 1,062,930,159.13                    |
| 26       | Investments in Government Owned Companies                                                     | 5,320,276,795.50                    | 3,408,745,354.95                    |
| 27       | Personal Advances                                                                             | 1,674,459,639.24                    | 1,679,201,660.98                    |
|          | <b>SubTotal Investments</b>                                                                   | <b>8,477,500,620.88</b>             | <b>6,150,877,175.06</b>             |
|          | <b>TOTAL ASSETS (A+B)</b>                                                                     | <b>24,683,814,435.18</b>            | <b>28,124,224,198.24</b>            |
|          | <b><u>LIABILITIES</u></b>                                                                     |                                     |                                     |
| <b>C</b> | <b><u>Public Funds</u></b>                                                                    |                                     |                                     |
|          | Consolidated Revenue Fund                                                                     | 18,092,413,354.74                   | 16,733,670,087.71                   |
|          | Capital Development Fund                                                                      | 2,044,996,681.34                    | 8,936,181,224.21                    |
|          | <b>Sub - Total</b>                                                                            | <b>20,137,410,036.09</b>            | <b>25,669,851,311.92</b>            |
| <b>D</b> | <b><u>Other Liabilities</u></b>                                                               |                                     |                                     |
| 30       | Retention Accounts                                                                            | 751,139,319.60                      | 982,975,536.38                      |
| 28       | Treasury Clearance Accounts (Outstanding Obligations,<br>Including Suppliers and Contractors) | 3,795,265,079.50                    | 1,471,397,349.94                    |
|          | <b>Sub - Total</b>                                                                            | <b>4,546,404,399.10</b>             | <b>2,454,372,886.32</b>             |
| 18       | Internal Loans (Included in CDF)                                                              | -                                   | -                                   |
| 19       | External Loans (Included in CDF)                                                              | -                                   | -                                   |
|          | <b>TOTAL LIABILITIES (C+D)</b>                                                                | <b>24,683,814,435.18</b>            | <b>28,124,224,198.24</b>            |

The Accompanied Notes are Integral Part of the Accounts

# JIGAWA STATE FINANCIAL REPORT, 2019

## STATEMENT OF CONSOLIDATED REVENUE FUND

AS AT DECEMBER 31, 2019

| NOTES      | DESCRIPTION                                                               | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUALS<br>(JAN. - DEC.)<br>N | INDEX<br>%    | VARIANCE<br>N             | 2018<br>ACTUALS<br>(JAN. - DEC.)<br>N |
|------------|---------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---------------|---------------------------|---------------------------------------|
| <b>A</b>   | <b>OPENING BALANCE</b>                                                    |                                   |                                   | <b>16,733,670,087.71</b>              |               |                           | <b>9,910,993,840.67</b>               |
| <b>1</b>   | <b>ADD: REVENUE (INCOME)</b>                                              |                                   |                                   |                                       |               |                           |                                       |
| <b>1:1</b> | <b>TAX REVENUE</b>                                                        | <b>2,400,600,000</b>              | <b>2,400,600,000</b>              | <b>2,559,710,768.91</b>               | <b>106.63</b> | <b>159,110,768.91</b>     | <b>2,279,216,756.80</b>               |
|            | Independent Revenue                                                       | 2,366,600,000                     | 2,366,600,000                     | 2,529,027,772.71                      | 106.86        | 162,427,772.71            | 2,252,867,691.36                      |
|            | Withholding Tax -General                                                  | 8,000,000                         | 8,000,000                         | 5,554,791.35                          | 69.43         | (2,445,208.65)            | 4,619,493.04                          |
|            | Direct Assessment -General                                                | 22,000,000                        | 22,000,000                        | 14,068,204.85                         | 63.95         | (7,931,795.15)            | 21,729,572.40                         |
|            | Other Taxes                                                               | 4,000,000                         | 4,000,000                         | 11,060,000.00                         | 276.50        | 7,060,000.00              | -                                     |
|            | <b>NON-TAX REVENUE</b>                                                    | <b>7,204,330,000</b>              | <b>7,204,330,000</b>              | <b>6,351,418,895.03</b>               | <b>88.16</b>  | <b>(852,911,104.97)</b>   | <b>7,403,010,649.82</b>               |
| 1:2        | Licenses General                                                          | 47,340,000                        | 47,340,000                        | 30,100,400.00                         | 63.58         | (17,239,600.00)           | 333,089,450.00                        |
| 1:3        | Fees -General                                                             | 1,368,983,000                     | 1,368,983,000                     | 1,116,796,875.04                      | 81.58         | (252,186,124.96)          | 1,372,216,125.32                      |
| 1:4        | Fines- General                                                            | 8,100,000                         | 8,100,000                         | 9,591,290.06                          | 118.41        | 1,491,290.06              | 9,094,946.00                          |
| 1:5        | Sales -General                                                            | 547,635,000                       | 547,635,000                       | 368,642,397.08                        | 67.32         | (178,992,602.92)          | 353,492,566.55                        |
| 1:6        | Earnings                                                                  | 189,192,000                       | 189,192,000                       | 62,456,605.40                         | 33.01         | (126,735,394.60)          | 92,652,206.00                         |
| 1:7        | Rent On Government Buildings -General                                     | 32,000,000                        | 32,000,000                        | 16,411,773.08                         | 51.29         | (15,588,226.92)           | 78,980,140.63                         |
| 1:8        | Rent On Land & Others -General                                            | 150,000,000                       | 150,000,000                       | 60,790,524.97                         | 40.53         | (89,209,475.03)           | 113,380,305.32                        |
| 1:9        | Repayment & Refund (Loans and Advances) -<br>General                      | 1,058,080,000                     | 1,058,080,000                     | 1,019,609,163.57                      | 96.36         | (38,470,836.43)           | 1,657,441,699.65                      |
| 1:10       | Interest Earned -General                                                  | 800,000,000                       | 800,000,000                       | 607,557,059.04                        | 75.94         | (192,442,940.96)          | 812,755,611.64                        |
| 1:11       | Reimbursements General                                                    | 3,003,000,000                     | 3,003,000,000                     | 3,059,462,806.79                      | 101.88        | 56,462,806.79             | 2,579,907,598.71                      |
| <b>B</b>   | <b>TOTAL FOR IGR</b>                                                      | <b>9,604,930,000</b>              | <b>9,604,930,000</b>              | <b>8,911,129,663.94</b>               | <b>94.83</b>  | <b>(693,800,336.06)</b>   | <b>9,682,227,406.62</b>               |
| 2          | Statutory Allocation                                                      | 52,900,000,000                    | 52,900,000,000                    | 46,047,863,429.37                     | 87.05         | (6,852,136,570.63)        | 47,551,899,966.57                     |
| 3          | Value Added Tax                                                           | 13,860,000,000                    | 13,860,000,000                    | 13,752,777,423.49                     | 99.23         | (107,222,576.51)          | 12,857,521,735.72                     |
| 4          | Special Releases (Primary Education Financing)                            | 21,200,000,000                    | 21,200,000,000                    | 14,828,652,921.78                     | 69.95         | (6,371,347,078.22)        | 15,557,511,076.10                     |
| 5          | Local Government 60% Primary Health Care<br>Development Agency Staff Cost | 4,582,000,000                     | 4,582,000,000                     | 625,265,650.79                        | 13.65         | (3,956,734,349.21)        | 1,410,822,807.71                      |
| 6          | Other Miscellaneous Receipts From the Federation<br>Account               | 4,500,000,000                     | 4,500,000,000                     | 15,690,137,830.07                     |               | 11,190,137,830.07         | 17,438,241,529.45                     |
| <b>C</b>   | <b>Total for Other Revenue Sources</b>                                    | <b>97,042,000,000</b>             | <b>97,042,000,000</b>             | <b>90,944,697,255.50</b>              | <b>93.72</b>  | <b>(6,097,302,744.50)</b> | <b>94,815,997,115.55</b>              |
| <b>D</b>   | <b>TOTAL REVENUE (B+C)</b>                                                | <b>106,646,930,000</b>            | <b>106,646,930,000</b>            | <b>99,855,826,919.44</b>              | <b>93.63</b>  | <b>(6,791,103,080.56)</b> | <b>104,498,224,522.17</b>             |

|          |                                                   |                       |                       |                          |               |                            |                          |
|----------|---------------------------------------------------|-----------------------|-----------------------|--------------------------|---------------|----------------------------|--------------------------|
|          | <b>LESS: EXPENDITURE</b>                          |                       |                       |                          |               | -                          |                          |
| 10       | Personnel Cost                                    | 40,596,272,000        | 40,592,703,000        | 40,034,565,838.78        | 98.63         | (558,137,161.22)           | 38,483,902,947.83        |
| 11       | Social Benefits                                   | 2,025,006,000         | 2,025,006,000         | 2,369,561,920.02         | 117.02        | 344,555,920.02             | 2,083,800,059.19         |
| 12       | Consolidated Revenue Fund Charges [Other Charges] | 640,000,000           | 640,000,000           | 146,384,264.85           | 22.87         | (493,615,735.15)           | 175,858,384.98           |
| 13       | Other Recurrent Cost [Over Head Cost]             | 22,255,199,000        | 22,646,779,000        | 19,684,028,872.37        | 86.92         | (2,962,750,127.63)         | 17,275,405,713.35        |
| 21       | Public Debt Charges [Loan Repayments]             | 5,355,000,000         | 5,355,000,000         | 2,976,957,741.06         | 55.59         | (2,378,042,258.94)         | 3,169,669,937.95         |
| 14       | Grants and Contributions General                  | 461,800,000           | 461,800,000           | 450,217,258.70           | 97.49         | (11,582,741.30)            | 545,315,472.41           |
| 15       | Miscellaneous Expenses                            | 636,141,971           | 636,141,971           | 561,724,181.32           | 88.30         | (74,417,789.97)            | 812,011,255.39           |
| 16       | Others of General Nature                          | 610,000,000           | 610,000,000           | 585,480,911.22           | 95.98         | (24,519,088.78)            | 67,605,239.25            |
| <b>E</b> | <b>TOTAL EXPENDITURE</b>                          | <b>71,969,418,971</b> | <b>72,357,429,971</b> | <b>66,808,920,988.32</b> | <b>92.33</b>  | <b>(5,548,508,982.97)</b>  | <b>62,613,569,010.35</b> |
| <b>F</b> | <b>OPERATING BALANCE (A+D-E)</b>                  | <b>34,677,511,029</b> | <b>34,289,500,029</b> | <b>49,780,576,018.83</b> |               | <b>(1,242,594,097.59)</b>  | <b>51,795,649,352.49</b> |
|          | <b>APPROPRIATIONS/TRANSFERS</b>                   |                       |                       |                          |               | -                          |                          |
| <b>G</b> | <b>Capital Development Fund</b>                   | <b>16,160,000,000</b> | <b>16,160,000,000</b> | <b>31,688,162,664.09</b> | <b>196.09</b> | <b>15,528,162,664.09</b>   | <b>35,061,979,264.78</b> |
|          | Total Transfers                                   |                       | 16,160,000,000        | 31,688,162,664.09        | <b>196.09</b> | 15,528,162,664.09          | 35,061,979,264.78        |
| <b>H</b> | <b>CLOSING BALANCE (F-G)</b>                      | <b>18,517,511,029</b> | <b>18,129,500,029</b> | <b>18,092,413,354.74</b> |               | <b>(16,770,756,761.68)</b> | <b>16,733,670,087.71</b> |

The Accompanied Notes are Integral Part of the Accounts

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

| NOTES    | DESCRIPTION                                    | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUALS<br>(JAN. - DEC.)<br>N | INDEX<br>%    | VARIANCE<br>N         | 2018<br>ACTUALS<br>(JAN. - DEC.)<br>N |
|----------|------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---------------|-----------------------|---------------------------------------|
| <b>A</b> | <b>OPENING BALANCE</b>                         |                                   |                                   | <b>8,936,181,224.21</b>               |               |                       | <b>14,312,562,442.43</b>              |
|          | <b>ADD: CAPITAL RECEIPTS</b>                   |                                   |                                   |                                       |               |                       |                                       |
| 7        | Capital Grants, Contributions & Reimbursements | 2,644,500,000                     | 2,644,500,000                     | 4,194,508,819.00                      | 158.61        | 1,550,008,819.00      | 3,476,749,073.25                      |
| 8        | Other Capital Receipts                         | 31,087,000,000                    | 31,087,000,000                    | 14,795,136,362.86                     | 47.59         | (16,291,863,637.14)   | 16,800,712,464.71                     |
| 18       | Internal Loans                                 | 1,300,000,000                     | 1,300,000,000                     | 3,613,828,621.32                      | 277.99        | 2,313,828,621.32      | 2,728,941,871.21                      |
| 19       | External Loans                                 | 3,500,000,000                     | 3,500,000,000                     | 684,816,402.91                        | 19.57         | (2,815,183,597.09)    | 1,860,566,261.49                      |
| 29       | Transfer from Consolidated Revenue Fund        | 16,160,000,000                    | 16,160,000,000                    | 31,688,162,664.09                     | 196.09        | 15,528,162,664.09     | 35,061,979,264.78                     |
| <b>B</b> | <b>TOTAL CAPITAL RECEIPTS</b>                  | <b>54,691,500,000</b>             | <b>54,691,500,000</b>             | <b>54,976,452,870.18</b>              | <b>100.52</b> | <b>284,952,870.18</b> | <b>59,928,948,935.44</b>              |
|          | <b>LESS: CAPITAL EXPENDITURE</b>               |                                   |                                   |                                       |               |                       |                                       |
| 17.1     | General Administrative Services & Programmes   | 3,440,000,000                     | 3,469,300,000                     | 2,904,747,348.99                      | 83.73         | 564,552,651.01        | 2,368,152,527.26                      |
| 17.2     | Economic Development Programmes                | 44,510,500,000                    | 58,976,500,000                    | 39,174,623,522.67                     | 66.42         | 19,801,876,477.33     | 42,033,758,708.45                     |
| 17.3     | Law & Justice                                  | 594,000,000                       | 607,700,000                       | 162,802,022.59                        | 26.79         | 444,897,977.41        | 122,737,629.08                        |
| 17.4     | Social/Human Development Programmes            | 27,990,500,000                    | 27,944,000,000                    | 19,625,464,518.80                     | 70.23         | 8,318,535,481.20      | 20,780,681,288.87                     |
| <b>C</b> | <b>TOTAL EXPENDITURE</b>                       | <b>76,535,000,000</b>             | <b>90,997,500,000</b>             | <b>61,867,637,413.05</b>              | <b>67.99</b>  | <b>29,129,862,587</b> | <b>65,305,330,153.66</b>              |
| <b>D</b> | <b>CLOSING BALANCE (A+B-C)</b>                 |                                   |                                   | <b>2,044,996,681.34</b>               |               |                       | <b>8,936,181,224.21</b>               |

The Accompanied Notes are Integral Part of the Accounts

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 1

### STATEMENT OF INTERNALLY GENERATED REVENUE

| ECONOMIC CODE | DESCRIPTION                                         | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N | INDEX<br>%   | VARIANCE<br>N             | 2018<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N |
|---------------|-----------------------------------------------------|-----------------------------------|-----------------------------------|--------------------------------------------------|--------------|---------------------------|--------------------------------------------------|
|               | <b>CONSOLIDATED</b>                                 | <b>11,450,000,000</b>             | <b>11,700,000,000</b>             | <b>8,911,129,663.94</b>                          | <b>76.16</b> | <b>(2,788,870,336.06)</b> | <b>9,682,227,406.62</b>                          |
| <b>1201</b>   | <b>TAX REVENUE</b>                                  | <b>2,700,300,000</b>              | <b>2,700,300,000</b>              | <b>2,559,710,768.91</b>                          | <b>94.79</b> | <b>(140,589,231.09)</b>   | <b>2,279,216,756.80</b>                          |
| 120101        | Independent Revenue                                 | 2,666,300,000                     | 2,666,300,000                     | 2,529,027,772.71                                 | 94.85        | (137,272,227.29)          | 2,252,867,691.36                                 |
| 120104        | Withholding Tax -General                            | 8,000,000                         | 8,000,000                         | 5,554,791.35                                     | 69.43        | (2,445,208.65)            | 4,619,493.04                                     |
| 120105        | Direct Assessment -General                          | 22,000,000                        | 22,000,000                        | 14,068,204.85                                    | 63.95        | (7,931,795.15)            | 21,729,572.40                                    |
| 120106        | Other Taxes                                         | 4,000,000                         | 4,000,000                         | 11,060,000.00                                    | 276.50       | 7,060,000.00              | -                                                |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                              | <b>8,749,700,000.00</b>           | <b>8,999,700,000.00</b>           | <b>6,351,418,895.03</b>                          | <b>70.57</b> | <b>(2,648,281,104.97)</b> | <b>7,403,010,649.82</b>                          |
| 120201        | Licenses General                                    | 49,340,000                        | 49,340,000                        | 30,100,400.00                                    | 61.01        | (19,239,600.00)           | 333,089,450.00                                   |
| 120204        | Fees -General                                       | 1,366,933,000                     | 1,366,933,000                     | 1,116,796,875.04                                 | 81.70        | (250,136,124.96)          | 1,372,216,125.32                                 |
| 120205        | Fines- General                                      | 8,100,000                         | 8,100,000                         | 9,591,290.06                                     | 118.41       | 1,491,290.06              | 9,094,946.00                                     |
| 120206        | Sales -General                                      | 547,735,000                       | 547,735,000                       | 368,642,397.08                                   | 67.30        | (179,092,602.92)          | 353,492,566.55                                   |
| 120207        | Earnings                                            | 189,192,000                       | 189,192,000                       | 62,456,605.40                                    | 33.01        | (126,735,394.60)          | 92,652,206.00                                    |
| 120208        | Rent On Government Buildings -<br>General           | 6,320,000                         | 6,320,000                         | 16,411,773.08                                    | 259.68       | 10,091,773.08             | 78,980,140.63                                    |
| 120209        | Rent On Land & Others -General                      | 15,000,000                        | 15,000,000                        | 60,790,524.97                                    | 405.27       | 45,790,524.97             | 113,380,305.32                                   |
| 120210        | Repayment & Refund [Loans and<br>Advances] -General | 1,058,080,000                     | 1,308,080,000                     | 1,019,609,163.57                                 | 77.95        | (288,470,836.43)          | 1,657,441,699.65                                 |
| 120212        | Interest Earned -General                            | 1,250,000,000                     | 1,250,000,000                     | 607,557,059.04                                   | 48.60        | (642,442,940.96)          | 812,755,611.64                                   |
| 120213        | Reimbursements - General                            | 4,259,000,000                     | 4,259,000,000                     | 3,059,462,806.79                                 | 71.84        | (1,199,537,193.21)        | 2,579,907,598.71                                 |

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

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

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

| ECONOMIC CODE | DESCRIPTION                                  | CONTROLLING ORGANISATION                                 | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N | INDEX<br>%   | VARIANCE<br>N          | 2018<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N |
|---------------|----------------------------------------------|----------------------------------------------------------|-----------------------------------|--------------------------------------------------|--------------|------------------------|--------------------------------------------------|
| <b>120201</b> | <b>Licenses</b>                              |                                                          | <b>49,340,000</b>                 | <b>30,100,400.00</b>                             | <b>61.01</b> | <b>(19,239,600.00)</b> | <b>333,089,450.00</b>                            |
| 12020109      | Registration of voluntary Organisations      | Ministry of Commerce, Industry and Co-operatives         | 1,500,000                         | 180,000.00                                       | 12.00        | (1,320,000.00)         | 978,000.00                                       |
| 12020109      | Registration of voluntary Organisations      | MINISTRY of Women Affairs & Social Development           | 20,000                            | 15,000.00                                        | 75.00        | (5,000.00)             |                                                  |
| 12020109      | Registration of voluntary Organisations      | Ministry of Information, Youth, Sports and Culture       | 50,000                            | 60,000.00                                        | 120.00       | 10,000.00              |                                                  |
| 12020109      | Registration of voluntary Organisations      | Ministry For Local Government                            | 300,000                           |                                                  | 0.00         | (300,000.00)           |                                                  |
| 12020119      | Fishing Permit                               | Ministry of Agriculture & Natural Resources              | 50,000                            |                                                  | 0.00         | (50,000.00)            | -                                                |
| 12020130      | Cinematography Licenses                      | Ministry of Information, Youth, Sports and Culture       |                                   |                                                  |              | -                      |                                                  |
| 12020132      | Motor Vehicle License                        | Board of Internal Revenue                                | 22,000,000                        | 16,222,000.00                                    | 73.74        | (5,778,000.00)         | 110,252,000.00                                   |
| 12020133      | Drivers' Licenses                            | Board of Internal Revenue                                | 10,000,000                        | 11,448,000.00                                    | 114.48       | 1,448,000.00           | 218,245,200.00                                   |
| 12020100      | Driving Test Certificate                     | NA                                                       |                                   |                                                  |              | -                      |                                                  |
| 12020135      | Private Schools Licenses                     | Ministry of Education Science & Technology               | 600,000                           | 830,000.00                                       | 138.33       | 230,000.00             | 65,000.00                                        |
| 12020137      | Trade Permit Licenses                        | Ministry of Commerce, Industry and Co-operatives         | 2,000,000                         | 10,000.00                                        |              |                        | 1,869,800.00                                     |
| 12020141      | Hides & Skins Buyers Licenses                | Ministry of Agriculture & Natural Resources              | 200,000                           | 187,000.00                                       | 93.50        | (13,000.00)            | 31,000.00                                        |
| 12020144      | Animals Import Permit                        | Ministry of Agriculture & Natural Resources              | 220,000                           |                                                  | 0.00         | (220,000.00)           | -                                                |
| 12020145      | License Renewal of Private Hospitals/Clinics | Ministry of Health                                       | 250,000                           |                                                  | 0.00         | (250,000.00)           | -                                                |
| 12020146      | Fire Safety Licenses                         | Fire Service Directorate                                 | 1,000,000                         | 405,000.00                                       | 40.50        | (595,000.00)           | 819,500.00                                       |
| 12020147      | Licenses Of Hotels and Restaurants           | Ministry of Commerce, Industry and Co-operatives         | 100,000                           |                                                  | 0.00         | (100,000.00)           | -                                                |
| 12020149      | Communication Equipment Installation Permit  | Board of Internal Revenue                                | 10,000,000                        |                                                  | 0.00         | (10,000,000.00)        | -                                                |
| 12020150      | Hides & Skin Export Permit Licenses          | Ministry of Agriculture & Natural Resources              |                                   |                                                  |              |                        | -                                                |
| 12020154      | Inspection Fees Stores                       | Ministry of Agriculture & Natural Resources              | 50,000                            |                                                  | 0.00         | (50,000.00)            |                                                  |
| 12020154      | Inspection Fees Stores                       | Jigawa State Environmental Protection Authority [JISEPA] | 1,000,000                         | 743,400.00                                       | 74.34        | (256,600.00)           | 828,950.00                                       |

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

| ECONOMIC CODE | DESCRIPTION                                | CONTROLLING ORGANISATION                     | 2019 REVISED ESTIMATES N | 2019 ACTUAL RECEIPTS (JAN. - DEC.) N | INDEX %      | VARIANCE N              | 2018 ACTUAL RECEIPTS (JAN. - DEC.) N |
|---------------|--------------------------------------------|----------------------------------------------|--------------------------|--------------------------------------|--------------|-------------------------|--------------------------------------|
| <b>120204</b> | <b>Fees -General</b>                       |                                              | <b>1,366,933,000</b>     | <b>1,116,796,875.04</b>              | <b>81.70</b> | <b>(250,136,124.96)</b> | <b>1,372,216,125.32</b>              |
| 12020401      | Court Fees                                 | Sharia Court of Appeal                       |                          |                                      |              |                         | -                                    |
| 12020402      | Miscellaneous Road Traffic Regulation Fees | Board of Internal Revenue                    | 200,000                  |                                      | 0.00         | (200,000.00)            | 1,216,000.32                         |
| 12020403      | Earnings from Contract/Program me          | Jigawa State Agricultural Research Institute |                          |                                      |              |                         | 920,000.00                           |
| 12020415      | Trade Testing Fees                         | Ministry of Works & Transport                | 10,000,000               | 149,400.00                           | 1.49         | (9,850,600.00)          | 210,200.00                           |
| 12020417      | Contract Regstration Fees                  | Due Process & Projects Monitoring Bureau     | 1,500,000                | 157,500.00                           | 10.50        | (1,342,500.00)          | 1,874,500.00                         |
| 12020420      | Pilgrims Welfare Fees                      | Pilgrims Welfare Board                       | 3,500,000                | 222,297.40                           | 6.35         | (3,277,702.60)          | 23,500,288.00                        |
| 12020426      | Court Surmmons Fees                        | High Court of Justice                        | 800,000                  | 3,633,541.31                         | 454.19       | 2,833,541.31            |                                      |
| 12020426      | Court Surmmons Fees                        | Sharia Court of Appeal                       | 5,000,000                |                                      | 0.00         | (5,000,000.00)          | 3,228,877.00                         |
| 12020427      | Tender Fees                                | Government House                             | 100,000                  |                                      | 0.00         | (100,000.00)            |                                      |
| 12020427      | Tender Fees                                | Administration & Finance Directorate         | 500,000                  |                                      | 0.00         | (500,000.00)            |                                      |
| 12020427      | Tender Fees                                | Council Affairs Directorate                  | 12,000,000               | 13,235,412.25                        | 110.30       | 1,235,412.25            |                                      |
| 12020427      | Tender Fees                                | Office of the Head of Civil Service          | 50,000                   | 50,000.00                            | 100.00       | -                       |                                      |
| 12020427      | Tender Fees                                | Manpower Development Institute               | 500,000                  |                                      | 0.00         | (500,000.00)            |                                      |

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

|          |             |                                                          |            |              |        |                 |               |
|----------|-------------|----------------------------------------------------------|------------|--------------|--------|-----------------|---------------|
| 12020427 | Tender Fees | MINISTRY of Women Affairs & Social Development           | 100,000    |              | 0.00   | (100,000.00)    |               |
| 12020427 | Tender Fees | Ministry of Education Science & Technology               | 3,750,000  | 2,590,000.00 | 69.07  | (1,160,000.00)  |               |
| 12020427 | Tender Fees | State Universal Basic Education Board                    | 29,000,000 |              | 0.00   | (29,000,000.00) | 46,129,486.00 |
| 12020427 | Tender Fees | Library Board                                            | 10t        |              |        |                 |               |
| 12020427 | Tender Fees | Agency for Mass Education                                | 100,000    |              | 0.00   | (100,000.00)    |               |
| 12020427 | Tender Fees | Nomadic Education Agency                                 | 1,000,000  |              | 0.00   | (1,000,000.00)  |               |
| 12020427 | Tender Fees | Jigawa State Polytechnic                                 | 2,000,000  | 1,100,300.00 | 55.02  | (899,700.00)    |               |
| 12020427 | Tender Fees | Bilyaminu Usman Polytechnic Hadejia                      | 3,000,000  |              | 0.00   | (3,000,000.00)  |               |
| 12020427 | Tender Fees | Jigawa State College of Education                        | 1,000,000  | 118,710.00   | 11.87  | (881,290.00)    |               |
| 12020427 | Tender Fees | Sule Lamido University, K/Hausa                          | 500,000    | 1,265,000.00 | 253.00 | 765,000.00      |               |
| 12020427 | Tender Fees | Science & Technical Education Board                      | 800,000    |              | 0.00   | (800,000.00)    |               |
| 12020427 | Tender Fees | Jigawa State College of Islamic Legal Studies            | 300,000    |              | 0.00   | (300,000.00)    |               |
| 12020427 | Tender Fees | Institute of Information Technology                      | 1,000,000  | 255,000.00   | 25.50  | (745,000.00)    |               |
| 12020427 | Tender Fees | Islamic Education Board                                  | 250,000    |              | 0.00   | (250,000.00)    |               |
| 12020427 | Tender Fees | Ministry of Health                                       | 3,000,000  | 114,000.00   | 3.80   | (2,886,000.00)  |               |
| 12020427 | Tender Fees | Primary Health Care Development Agency                   | 2,507,000  |              | 0.00   | (2,507,000.00)  |               |
| 12020427 | Tender Fees | Ministry of Information, Youth, Sports and Culture       | 200,000    |              | 0.00   | (200,000.00)    |               |
| 12020427 | Tender Fees | Ministry of Environment                                  | 500,000    | 198,000.00   | 39.60  | (302,000.00)    |               |
| 12020427 | Tender Fees | Jigawa State Environmental Protection Authority [JISEPA] | 200,000    |              | 0.00   | (200,000.00)    |               |

|          |                                |                                                                  |           |               |        |                |               |
|----------|--------------------------------|------------------------------------------------------------------|-----------|---------------|--------|----------------|---------------|
| 12020427 | Tender Fees                    | Ministry For Local Government                                    | 200,000   |               | 0.00   | (200,000.00)   |               |
| 12020432 | Pharmaceeutral Inspection Fees | Ministry of Health                                               | 800,000   | 880,000.00    | 110.00 | 80,000.00      | 575,625.00    |
| 12020438 | Survey/Planning/Builing Fees   | Ministry of Land, Housing, Urban & Regional Planning Development | 3,000,000 | 2,261,116.70  | 75.37  | (738,883.30)   | 1,958,000.00  |
| 12020441 | Laboratory Fees                | Jigawa State Agricultural Research Institute                     | 50,000    |               | 0.00   | (50,000.00)    |               |
| 12020441 | Laboratory Fees                | Ministry of Works & Transport                                    | 2,000,000 |               | 0.00   | (2,000,000.00) | 32,238,611.00 |
| 12020441 | Laboratory Fees                | Babura General Hospital                                          | 1,500,000 | 2,667,753.00  | 177.85 | 1,167,753.00   |               |
| 12020441 | Laboratory Fees                | Birnin kudu General Hospital                                     | 2,400,000 | 4,555,700.00  | 189.82 | 2,155,700.00   |               |
| 12020441 | Laboratory Fees                | Birniwa General Hospital                                         | 2,000,000 | 3,115,085.00  | 155.75 | 1,115,085.00   |               |
| 12020441 | Laboratory Fees                | Dutse General Hospital                                           | 3,500,000 | 4,004,519.50  | 114.41 | 504,519.50     |               |
| 12020441 | Laboratory Fees                | Gumel General Hospital                                           | 1,500,000 | 3,539,430.00  | 235.96 | 2,039,430.00   |               |
| 12020441 | Laboratory Fees                | Gwaram General Hospital                                          | 1,000,000 | 6,214,060.00  | 621.41 | 5,214,060.00   |               |
| 12020441 | Laboratory Fees                | Hadejia General Hospital                                         | 2,400,000 | 11,035,911.28 | 459.83 | 8,635,911.28   |               |
| 12020441 | Laboratory Fees                | Hadejia Tuberculosis and Leprosy Hospital                        | 400,000   |               | 0.00   | (400,000.00)   |               |
| 12020441 | Laboratory Fees                | Jahun General Hospital                                           | 1,400,000 | 3,687,555.00  | 263.40 | 2,287,555.00   |               |
| 12020441 | Laboratory Fees                | Kafin Hausa[Bulangu] Cottage Hospital                            | 1,150,000 | 1,501,750.00  | 130.59 | 351,750.00     |               |
| 12020441 | Laboratory Fees                | Kafin Hausa General Hospital                                     | 700,000   | 2,252,978.00  | 321.85 | 1,552,978.00   |               |
| 12020441 | Laboratory Fees                | Kazaure General Hospital                                         | 1,350,000 | 9,225,040.00  | 683.34 | 7,875,040.00   |               |
| 12020441 | Laboratory Fees                | Ringim General Hospital                                          | 750,000   | 6,214,060.00  | 828.54 | 5,464,060.00   |               |
| 12020441 | Laboratory Fees                | Auyo Local Government PHCD Management Office                     | 50,000    |               | 0.00   | (50,000.00)    |               |

|          |                 |                                                     |           |  |      |                |  |
|----------|-----------------|-----------------------------------------------------|-----------|--|------|----------------|--|
| 12020441 | Laboratory Fees | Babura Local Government PHCD Management Office      | 374,000   |  | 0.00 | (374,000.00)   |  |
| 12020441 | Laboratory Fees | Birnin kudu Local Government PHCD Management Office | 300,000   |  | 0.00 | (300,000.00)   |  |
| 12020441 | Laboratory Fees | Birniwa Local Government PHCD Management Office     | 350,000   |  | 0.00 | (350,000.00)   |  |
| 12020441 | Laboratory Fees | Buji Local Government PHCD Management Office        | 180,000   |  | 0.00 | (180,000.00)   |  |
| 12020441 | Laboratory Fees | Dutse Local Government PHCD Management Office       | 150,000   |  | 0.00 | (150,000.00)   |  |
| 12020441 | Laboratory Fees | Gagarawa Local Government PHCD Management Office    | 120,000   |  | 0.00 | (120,000.00)   |  |
| 12020441 | Laboratory Fees | Garki Local Government PHCD Management Office       | 150,000   |  | 0.00 | (150,000.00)   |  |
| 12020441 | Laboratory Fees | Gumel Local Government PHCD Management Office       | 300,000   |  | 0.00 | (300,000.00)   |  |
| 12020441 | Laboratory Fees | Guril Local Government PHCD Management Office       | 150,000   |  | 0.00 | (150,000.00)   |  |
| 12020441 | Laboratory Fees | Gwaram Local Government PHCD Management Office      | 2,500,000 |  | 0.00 | (2,500,000.00) |  |
| 12020441 | Laboratory Fees | Gwiwa Local Government PHCD Management Office       | 150,000   |  | 0.00 | (150,000.00)   |  |
| 12020441 | Laboratory Fees | Hadejia Local Government PHCD Management Office     | 420,000   |  | 0.00 | (420,000.00)   |  |
| 12020441 | Laboratory Fees | Jahun Local Government PHCD Management Office       | 450,000   |  | 0.00 | (450,000.00)   |  |

|          |                 |                                                        |           |  |      |                |  |
|----------|-----------------|--------------------------------------------------------|-----------|--|------|----------------|--|
| 12020441 | Laboratory Fees | Kafin Hausa Local Government PHCD Management Office    | 250,000   |  | 0.00 | (250,000.00)   |  |
| 12020441 | Laboratory Fees | Kaugama Local Government PHCD Management Office        | 480,000   |  | 0.00 | (480,000.00)   |  |
| 12020441 | Laboratory Fees | Kazaure Local Government PHCD Management Office        | 250,000   |  | 0.00 | (250,000.00)   |  |
| 12020441 | Laboratory Fees | Kiri Kasamma Local Government PHCD Management Office   | 150,000   |  | 0.00 | (150,000.00)   |  |
| 12020441 | Laboratory Fees | Kiyawa Local Government PHCD Management Office         | 150,000   |  | 0.00 | (150,000.00)   |  |
| 12020441 | Laboratory Fees | Maigatari Local Government PHCD Management Office      | 300,000   |  | 0.00 | (300,000.00)   |  |
| 12020441 | Laboratory Fees | Malam Madori Local Government PHCD Management Office   | 1,462,000 |  | 0.00 | (1,462,000.00) |  |
| 12020441 | Laboratory Fees | Miga Local Government PHCD Management Office           | 450,000   |  | 0.00 | (450,000.00)   |  |
| 12020441 | Laboratory Fees | Ringim Local Government PHCD Management Office         | 200,000   |  | 0.00 | (200,000.00)   |  |
| 12020441 | Laboratory Fees | Roni Local Government PHCD Management Office           | 200,000   |  | 0.00 | (200,000.00)   |  |
| 12020441 | Laboratory Fees | Sule Tankarkar Local Government PHCD Management Office | 170,000   |  | 0.00 | (170,000.00)   |  |
| 12020441 | Laboratory Fees | Taura Local Government PHCD Management Office          | 170,000   |  | 0.00 | (170,000.00)   |  |
| 12020441 | Laboratory Fees | Yankwashi Local Government PHCD Management Office      | 150,000   |  | 0.00 | (150,000.00)   |  |

|          |                                       |                                                                  |             |               |        |                 |                |
|----------|---------------------------------------|------------------------------------------------------------------|-------------|---------------|--------|-----------------|----------------|
| 12020445 | Change of Ownership Fees              | Jigawa State Housing Authority                                   | 700,000     |               | 0.00   | (700,000.00)    |                |
| 12020446 | Agricultural/Veterinary Services Fees | Ministry of Agriculture & Natural Resources                      | 200,000     |               | 0.00   | (200,000.00)    | -              |
| 12020447 | Lord Use Fees                         | Ministry of Agriculture & Natural Resources                      | 700,000     |               | 0.00   | (700,000.00)    | -              |
| 12020447 | Lord Use Fees                         | Ministry of Land, Housing, Urban & Regional Planning Development | 10t         |               |        |                 | -              |
| 12020447 | Lord Use Fees                         | Urban Development Board                                          | 2,000,000   | 5,700,000.00  | 285.00 | 3,700,000.00    | -              |
| 12020448 | Development Levies                    | Mineral Resources Development Agency                             | 500,000     |               | 0.00   | (500,000.00)    |                |
| 12020448 | Development Levies                    | Jigawa State Housing Authority                                   | 400,000     | 350,600.00    | 87.65  | (49,400.00)     |                |
| 12020448 | Development Levies                    | Urban Development Board                                          | 5,000,000   | 8,700,000.00  | 174.00 | 3,700,000.00    | 308843604      |
| 12020448 | Development Levies                    | Dutse Capital Development Agency                                 | 1,000,000   |               | 0.00   | (1,000,000.00)  |                |
| 12020449 | Business/Trade Operating Fees         | Ministry of Commerce, Industry and Co-operatives                 | 3,000,000   | 1,203,000.00  | 40.10  | (1,797,000.00)  | -              |
| 12020449 | Business/Trade Operating Fees         | Sule Lamido University, K/Hausa                                  | 300,000     | 1,130,933.00  | 376.98 | 830,933.00      | -              |
| 12020452 | School/Tuition/Examination Fees       | Jigawa State College of Education                                | 96,000,000  | 37,962,200.00 | 39.54  | (58,037,800.00) |                |
| 12020452 | School/Tuition/Examination Fees       | Sule Lamido University, K/Hausa                                  | 6,250,000   | 1,745,000.00  | 27.92  | (4,505,000.00)  |                |
| 12020452 | School/Tuition/Examination Fees       | Jigawa State College of Islamic Legal Studies                    | 72,500,000  | 80,308,904.50 | 110.77 | 7,808,904.50    |                |
| 12020452 | School/Tuition/Examination Fees       | Institute of Information Technology                              | 102,400,000 | 60,134,828.00 | 58.73  | (42,265,172.00) | 273,660,911.00 |
| 12020452 | School/Tuition/Examination Fees       | Scholl of Health Technology                                      | 22,000,000  | 20,455,695.00 | 92.98  | (1,544,305.00)  |                |
| 12020453 | Application Fees                      | Civil Service Commission                                         | 200,000     | 177,500.00    | 88.75  | (22,500.00)     |                |
| 12020453 | Application Fees                      | State Universal Basic Education Board                            | 850,000     |               | 0.00   | (850,000.00)    |                |
| 12020453 | Application Fees                      | Jigawa State Polytechnic                                         | 9,000,000   | 6,149,196.67  | 68.32  | (2,850,803.33)  |                |

|          |                                                           |                                               |             |                |        |                 |                |
|----------|-----------------------------------------------------------|-----------------------------------------------|-------------|----------------|--------|-----------------|----------------|
| 12020453 | Application Fees                                          | Science & Technical Education Board           | 100,000     |                | 0.00   | (100,000.00)    |                |
| 12020453 | Application Fees                                          | Jigawa State College of Islamic Legal Studies | 7,200,000   | 13,329,505.00  | 185.13 | 6,129,505.00    | 14,083,955.00  |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | Jigawa State College of Education             | 9,000,000   | 8,946,580.00   | 99.41  | (53,420.00)     |                |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | Sule Lamido University, K/Hausa               | 100,000,000 | 107,668,892.00 | 107.67 | 7,668,892.00    |                |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | Dutse Model/Capital School                    | 100,000,000 | 97,990,848.21  | 97.99  | (2,009,151.79)  | 162,343,981.00 |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | Institute of Information Technology           | 75,000,000  | 38,110,930.63  | 50.81  | (36,889,069.37) |                |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | Ministry of Health                            | 50,000      |                | 0.00   | (50,000.00)     |                |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | School of Nursing Birnin Kudu                 | 3,000,000   | 23,158,605.00  | 771.95 | 20,158,605.00   |                |
| 12020455 | School/Tuition/Examination/Examination Fees- Postgraduate | School of Nursing Hadejia                     |             | 5,347,084.00   |        |                 |                |
| 12020456 | School/Tuition/Registration/Examination Fees              | Ministry of Education Science & Technology    | 10t         |                |        |                 |                |
| 12020456 | School/Tuition/Registration/Examination Fees              | Jigawa State Polytechnic                      | 89,000,000  | 81,010,503.33  | 91.02  | (7,989,496.67)  |                |
| 12020456 | School/Tuition/Registration/Examination Fees              | Bilyaminu Usman Polytechnic Hadejia           | 55,000,000  | 17,150,460.50  | 31.18  | (37,849,539.50) | 46,691,117.00  |

|          |                                              |                                                                  |            |               |         |                |               |
|----------|----------------------------------------------|------------------------------------------------------------------|------------|---------------|---------|----------------|---------------|
| 12020456 | School/Tuition/Registration/Examination Fees | School of Widwifery Birnin kudu                                  | 13,480,000 | 20,353,526.20 | 150.99  | 6,873,526.20   |               |
| 12020462 | Publication Fees                             | Ministry of Land, Housing, Urban & Regional Planning Development | 1,200,000  | 856,200.00    | 71.35   | (343,800.00)   | -             |
| 12020460 | Buildinf plan approval fees                  | Ministry of Land, Housing, Urban & Regional Planning Development | 1,500,000  | 168,000.00    | 11.20   | (1,332,000.00) | -             |
| 12020461 | Title transfer fees                          | Ministry of Land, Housing, Urban & Regional Planning Development | 100,000    | 1,420,000.00  | 1420.00 | 1,320,000.00   | -             |
| 12020463 | Hospital Services Charges                    | Jahun General Hospital                                           | 550,000    | 285,300.00    | 51.87   | (264,700.00)   |               |
| 12020464 | Hospital Services Charges                    | Babura General Hospital                                          | 500,000    | 1,325,429.00  | 265.09  | 825,429.00     | 30,492,253.00 |
| 12020464 | Hospital Services Charges                    | Birnin kudu General Hospital                                     | 2,400,000  |               | 0.00    | (2,400,000.00) |               |
| 12020464 | Hospital Services Charges                    | Birniwa General Hospital                                         | 500,000    | 300,450.00    | 60.09   | (199,550.00)   |               |
| 12020464 | Hospital Services Charges                    | Dutse General Hospital                                           | 2,500,000  | 4,156,168.00  | 166.25  | 1,656,168.00   |               |
| 12020464 | Hospital Services Charges                    | Gumel General Hospital                                           | 500,000    |               | 0.00    | (500,000.00)   |               |
| 12020464 | Hospital Services Charges                    | Gwaram General Hospital                                          | 1,500,000  | 4,317,020.00  | 287.80  | 2,817,020.00   |               |
| 12020464 | Hospital Services Charges                    | Hadejia General Hospital                                         | 1,600,000  | 4,811,720.00  | 300.73  | 3,211,720.00   |               |
| 12020464 | Hospital Services Charges                    | Hadejia Tuberculosis and Leprosy Hospital                        |            |               |         | -              |               |
| 12020464 | Hospital Services Charges                    | Jahun General Hospital                                           | 1,200,000  | 8,459,890.00  | 704.99  | 7,259,890.00   |               |
| 12020464 | Hospital Services Charges                    | Kafin Hausa[Bulangu] Cottage Hospital                            | 1,250,000  | 1,888,300.00  | 151.06  | 638,300.00     |               |
| 12020464 | Hospital Services Charges                    | Kafin Hausa General Hospital                                     | 1,000,000  | 886,690.00    | 88.67   | (113,310.00)   |               |
| 12020464 | Hospital Services Charges                    | Kazaure General Hospital                                         | 2,150,000  | 3,145,206.00  | 146.29  | 995,206.00     |               |

|          |                                                  |                                                                  |            |               |        |                 |              |
|----------|--------------------------------------------------|------------------------------------------------------------------|------------|---------------|--------|-----------------|--------------|
| 12020464 | Hospital Services Charges                        | Kazaure Psychiatric Hospital                                     | 100,000    | 50,600.00     | 50.60  | (49,400.00)     |              |
| 12020464 | Hospital Services Charges                        | Ringim General Hospital                                          | 2,200,000  | 11,073,830.00 | 503.36 | 8,873,830.00    |              |
| 12020467 | Training Fees                                    | Manpower Development Institute                                   | 10,000,000 |               | 0.00   | (10,000,000.00) | -            |
| 12020467 | Training Fees                                    | Bilyaminu Usman Polytechnic Hadejia                              |            |               |        |                 | -            |
| 12020469 | Vaccination Charges                              | Ministry of Agriculture & Natural Resources                      |            |               |        |                 | -            |
| 12020469 | Vaccination Charges                              | Farmers & Herdsmen Board                                         | 600,000    |               | 0.00   | (600,000.00)    | -            |
| 12020470 | Hide and Skin Inspection                         | Ministry of Agriculture & Natural Resources                      | 50,000     |               | 0.00   | (50,000.00)     | -            |
| 12020471 | Private Schools Registration                     | Ministry of Education Science & Technology                       | 500,000    | 830,000.00    | 166.00 | 330,000.00      | -            |
| 12020472 | Certificates of Road Worthiness                  | Ministry of Works & Transport                                    | 4,000,000  | 1,150,000.00  | 28.75  | (2,850,000.00)  | 2,809,500.00 |
| 12020473 | Non Refundable Land Application Fees             | Ministry of Land, Housing, Urban & Regional Planning Development | 3,000,000  | 2,520,100.00  | 84.00  | (479,900.00)    | 4,268,200.00 |
| 12020474 | High Ways Fees                                   | Ministry of Works & Transport                                    | 4,000,000  | 460,000.00    | 11.50  | (3,540,000.00)  | -            |
| 12020475 | Heavy Duty Permit                                | Ministry of Works & Transport                                    | 2,500,000  |               | 0.00   | (2,500,000.00)  | -            |
| 12020476 | Vehicles Inspection                              | Ministry of Works & Transport                                    | 200,000    |               | 0.00   | (200,000.00)    | -            |
| 12020477 | Registration of Audit & Acconuting Firms         | Office of the Auditor General                                    | 450,000    | 360,000.00    | 80.00  | (90,000.00)     | 310,000.00   |
| 12020479 | Motor Vehicle/Taxi/Motor cycle Registration Fees | Board of Internal Revenue                                        | 2,000,000  | 220,000.00    | 11.00  | (1,780,000.00)  | 450,600.00   |
| 12020479 | Motor Vehicle/Taxi/Motor cycle Registration Fees | Ministry of Works & Transport                                    | 10t        |               |        |                 |              |

|          |                                                  |                                                                  |             |                |         |                 |                |
|----------|--------------------------------------------------|------------------------------------------------------------------|-------------|----------------|---------|-----------------|----------------|
| 12020482 | Women Co-operative Development Fees              | MINISTRY of Women Affairs & Social Development                   | 20,000      |                | 0.00    | (20,000.00)     | -              |
| 12020483 | Certificate of Occupancy                         | Ministry of Land, Housing, Urban & Regional Planning Development | 100,000,000 | 398,207.79     | 0.40    | (99,601,792.21) | 103,211,100.00 |
| 12020484 | Registration of Private Medical Institutions     | Ministry of Health                                               | 700,000     | 170,000.00     | 24.29   | (530,000.00)    | 485,000.00     |
| 12020485 | Consultancy Service Fees                         | Jigawa Agricultural Reseach Institute                            | 200,000     |                | 0.00    | (200,000.00)    |                |
| 12020485 | Consultancy Service Fees                         | Bilyaminu Usman Polytechnic Hadejia                              | 9,000,000   | 2,578,135.00   | 28.65   | (6,421,865.00)  | 5,110,375.00   |
| 12020485 | Consultancy Service Fees                         | Institute of Information Technology                              | 20,000,000  | 811,150.00     | 4.06    | (19,188,850.00) |                |
| 12020487 | Layout Designation Fees                          | Urban Development Board                                          | 1,500,000   | 3,200,000.00   | 213.33  | 1,700,000.00    | 3,000,000.00   |
| 12020491 | Water Legalisation Fees                          | Small Town Water Supply Agency                                   | 9,000,000   |                | 0.00    | (9,000,000.00)  | 2,743,292.00   |
| 12020492 | Water Charges                                    | Jigawa State Water Board                                         | 23,000,000  |                | 0.00    | (23,000,000.00) | 10,830,000.00  |
| 12020493 | Auto-Mechanic Registration Fees                  | Board of Internal Revenue                                        | 1,000,000   | 17,934,614.50  | 1793.46 | 16,934,614.50   | -              |
| 12020494 | Annual Communication Equipment Installation Fees | Board of Internal Revenue                                        | 10,000,000  | 83,000.00      | 0.83    | (9,917,000.00)  | -              |
| 12020495 | Passenger Manifest and Way Bill Charges          | Board of Internal Revenue                                        | 3,000,000   | 808,000.00     | 26.93   | (2,192,000.00)  | 1,239,000.00   |
| 12020497 | Vetting of Contract Agreement                    | Ministry of Justice                                              | 219,000,000 | 243,748,853.27 | 111.30  | 24,748,853.27   | 289,791,650.00 |
| 12020498 | Meat Inspection Fees                             | Ministry of Agriculture & Natural Resources                      |             |                |         |                 | -              |
| 12020499 | Slaughter Stock Fees                             | Ministry of Agriculture & Natural Resources                      | 200,000     |                | 0.00    | (200,000.00)    | -              |

# JIGAWA STATE FINANCIAL REPORT, 2019

## STATEMENT OF INTERNALLY GENERATED REVENUE

### NOTE NO. 1:4 FINES GENERAL

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

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

| ECONOMIC CODE | DESCRIPTION                      | CONTROLLING ORGANISATION                           | 2019 REVISED ESTIMATES N | 2019 ACTUAL RECEIPTS (JAN. - DEC.) N | INDEX %      | VARIANCE N              | 2018 ACTUAL RECEIPTS (JAN. - DEC.) N |
|---------------|----------------------------------|----------------------------------------------------|--------------------------|--------------------------------------|--------------|-------------------------|--------------------------------------|
| <b>120206</b> | <b>Sales -General</b>            |                                                    | <b>547,735,000</b>       | <b>368,642,397.08</b>                | <b>67.30</b> | <b>(179,092,602.92)</b> | <b>353,492,566.55</b>                |
| 12020601      | Sales of Journals & Publications | Budget & Economic Planning Directorate             | 50,000                   | 56,000.00                            | 112.00       | 6,000.00                | -                                    |
| 12020601      | Sales of Journals & Publications | Jigawa State College of Education                  | 10†                      | -                                    |              |                         | -                                    |
| 12020601      | Sales of Journals & Publications | Sule Lamido University, K/Hausa                    | 300,000                  | 1,184,180.00                         | 394.73       | 884,180.00              | 7,219,500.00                         |
| 12020601      | Sales of Journals & Publications | Ministry of Information, Youth, Sports and Culture | 10†                      | -                                    |              |                         | -                                    |
| 12020603      | Sales Of Cards                   | Directorate of Salary and Pension Administration   | 30,000                   | -                                    | 0.00         | (30,000.00)             |                                      |
| 12020603      | Sales Of Cards                   | Sule Lamido University, K/Hausa                    | 100,000                  | -                                    | 0.00         | (100,000.00)            |                                      |
| 12020603      | Sales Of Cards                   | Babura General Hospital                            | 1,000,000                | 75,050.00                            | 7.51         | (924,950.00)            |                                      |
| 12020603      | Sales Of Cards                   | Birnin kudu General Hospital                       | 3,600,000                | 2,259,020.00                         | 62.75        | (1,340,980.00)          |                                      |
| 12020603      | Sales Of Cards                   | Birniwa General Hospital                           | 2,000,000                | 750,000.00                           | 37.50        | (1,250,000.00)          |                                      |
| 12020603      | Sales Of Cards                   | Dutse General Hospital                             | 3,000,000                | 1,337,035.00                         | 44.57        | (1,662,965.00)          |                                      |
| 12020603      | Sales Of Cards                   | Gumel General Hospital                             | 1,000,000                | 293,280.00                           | 29.33        | (706,720.00)            |                                      |
| 12020603      | Sales Of Cards                   | Gwaram General Hospital                            | 2,000,000                | 2,126,500.00                         | 106.33       | 126,500.00              |                                      |
| 12020603      | Sales Of Cards                   | Hadejia General Hospital                           | 3,000,000                | 3,041,068.00                         | 101.37       | 41,068.00               |                                      |
| 12020603      | Sales Of Cards                   | Hadejia Tuberculosis and Leprosy Hospital          | 300,000                  | -                                    | 0.00         | (300,000.00)            |                                      |
| 12020603      | Sales Of Cards                   | Jahun General Hospital                             | 800,000                  | 1,063,530.00                         | 132.94       | 263,530.00              |                                      |
| 12020603      | Sales Of Cards                   | Kafin Hausa[Bulangu] Cottage Hospital              | 500,000                  | 1,074,000.00                         | 214.80       | 574,000.00              |                                      |
| 12020603      | Sales Of Cards                   | Kafin Hausa General Hospital                       | 750,000                  | 190,860.00                           | 25.45        | (559,140.00)            |                                      |
| 12020603      | Sales Of Cards                   | Kazaure General Hospital                           | 500,000                  | 5,212,139.00                         | 1042.43      | 4,712,139.00            |                                      |

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

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

|          |                                           |                                                      |             |               |         |                  |              |
|----------|-------------------------------------------|------------------------------------------------------|-------------|---------------|---------|------------------|--------------|
| 12020612 | Proceeds from Sale of Drugs & Medications | Hadejia Tuberculosis and Leprosy Hospital            | 300,000     | -             | 0.00    | (300,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Jahun General Hospital                               | 2,050,000   | 20,740,183.00 | 1011.72 | 18,690,183.00    |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Kafin Hausa[Bulangu] Cottage Hospital                | 1,100,000   | 9,209,045.00  | 837.19  | 8,109,045.00     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Kafin Hausa General Hospital                         | 350,000     | -             | 0.00    | (350,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Kazaure General Hospital                             | 2,000,000   | 18,873,886.00 | 943.69  | 16,873,886.00    |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Ringim General Hospital                              | 2,300,000   | 11,073,830.00 | 481.47  | 8,773,830.00     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Auyo Local Government PHCD Management Office         | 420,000     | -             | 0.00    | (420,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Babura Local Government PHCD Management Office       | 176,000     | -             | 0.00    | (176,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Birnin kudu Local Government PHCD Management Office  | 340,000     | -             | 0.00    | (340,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Buji Local Government PHCD Management Office         | 180,000     | -             | 0.00    | (180,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Kiyawa Local Government PHCD Management Office       | 150,000     | -             | 0.00    | (150,000.00)     |              |
| 12020612 | Proceeds from Sale of Drugs & Medications | Malam Madori Local Government PHCD Management Office | 250,000     | -             | 0.00    | (250,000.00)     |              |
| 12020614 | Sales of Government Buildings             | Jigawa state Housing Authority                       | 107,000,000 | -             | 0.00    | (107,000,000.00) | 1,316,000.00 |
| 12020616 | Sales of Application Forms                | Establishment and Service Matters Directorate        | 300,000     | -             | 0.00    | (300,000.00)     |              |
| 12020616 | Sales of Application Forms                | Manpower Development and Training Directorate        | 500,000     | 151,000.00    | 30.20   | (349,000.00)     |              |
| 12020616 | Sales of Application Forms                | Manpower Development Institute                       | 50,000      | 745,000.00    | 1490.00 | 695,000.00       |              |
| 12020616 | Sales of Application Forms                | Directorate of Local Government Audit                | 10t         | -             |         | #VALUE!          |              |
| 12020616 | Sales of Application Forms                | Civil Service Commission                             |             | -             |         | -                |              |
| 12020616 | Sales of Application Forms                | Local Government Service Commission                  | 1,000,000   | -             | 0.00    | (1,000,000.00)   |              |

|          |                            |                                                    |             |               |        |                  |               |
|----------|----------------------------|----------------------------------------------------|-------------|---------------|--------|------------------|---------------|
| 12020616 | Sales of Application Forms | State Independent Electoral Commission             | 200,000,000 | 75,900,000.00 | 37.95  | (124,100,000.00) | 13,745,304.00 |
| 12020616 | Sales of Application Forms | Ministry of Finance and Economic Planning          | 8,000,000   | 4,621,969.00  | 57.77  | (3,378,031.00)   |               |
| 12020616 | Sales of Application Forms | Jigawa state Housing Authority                     | 100,000     | 237,000.00    |        | 137,000.00       |               |
| 12020616 | Sales of Application Forms | Judicial Service Commission                        | 40,000      | 36,000.00     | 90.00  | (4,000.00)       |               |
| 12020616 | Sales of Application Forms | Ministry of Education Science & Technology         | 100,000     | -             |        |                  |               |
| 12020616 | Sales of Application Forms | Agency for Mass Education                          | 250,000     | -             | 0.00   | (250,000.00)     |               |
| 12020616 | Sales of Application Forms | Bilyaminu Usman Polytechnic Hadejia                | 9,000,000   | 1,228,955.00  | 13.66  | (7,771,045.00)   |               |
| 12020616 | Sales of Application Forms | Jigawa State College of Education                  | 14,000,000  | 2,810,350.00  | 20.07  | (11,189,650.00)  |               |
| 12020616 | Sales of Application Forms | Sule Lamido University, K/Hausa                    | 6,000,000   | 11,687,736.00 | 194.80 | 5,687,736.00     |               |
| 12020616 | Sales of Application Forms | Jigawa State Scholarship Board                     | 8,000,000   | 5,010,380.00  | 62.63  | (2,989,620.00)   |               |
| 12020616 | Sales of Application Forms | Dutse Model/Capital School                         | 3,000,000   | -             | 0.00   | (3,000,000.00)   |               |
| 12020616 | Sales of Application Forms | Institute of Information Technology                | 3,000,000   | 1,236,000.00  | 41.20  | (1,764,000.00)   |               |
| 12020616 | Sales of Application Forms | Islamic Education Board                            | 290,000     | -             | 0.00   | (290,000.00)     |               |
| 12020616 | Sales of Application Forms | School of Nursing Birnin Kudu                      | 17,000,000  | 4,949,165.00  | 29.11  | (12,050,835.00)  |               |
| 12020616 | Sales of Application Forms | School of Widwifery Birnin kudu                    | 7,500,000   | 6,125,180.00  | 81.67  | (1,374,820.00)   |               |
| 12020616 | Sales of Application Forms | School of Health Technology                        | 2,000,000   | 6,095,166.00  | 304.76 | 4,095,166.00     |               |
| 12020616 | Sales of Application Forms | Ministry of Information, Youth, Sports and Culture | -           | 50,000.00     | 0.00   | 50,000.00        |               |
| 12020616 | Sales of Application Forms | History and culture Bureau                         | 200,000     | -             | 0.00   | (200,000.00)     |               |
| 12020623 | Advertisement              | Ministry of Information, Youth, Sports and Culture | 250,000     | -             | 0.00   | (250,000.00)     |               |

|          |                                                      |                                                |            |            |       |                 |                |
|----------|------------------------------------------------------|------------------------------------------------|------------|------------|-------|-----------------|----------------|
| 12020623 | Advertisement                                        | Jigawa State Television                        | 12,000,000 | -          | 0.00  | (12,000,000.00) |                |
| 12020623 | Advertisement                                        | Jigawa State Broadcasting Corporation [Radio]  | 34,000,000 | -          | 0.00  | (34,000,000.00) | 33,449,138.00  |
| 12020624 | Livestock Sales                                      | Ministry of Agriculture & Natural Resources    | 1,000,000  | -          | 0.00  | (1,000,000.00)  |                |
| 12020624 | Livestock Sales                                      | Bilyaminu Usman Polytechnic Hadejia            | 4,000,000  | 416,465.00 | 10.41 | (3,583,535.00)  | 105,000.00     |
| 12020626 | Sales of Buffer Stored Grains                        | Ministry of Agriculture & Natural Resources    | 50,000,000 | -          | 0.00  | (50,000,000.00) | 238,927,100.00 |
| 12020626 | Sales of Fertiliser                                  | Ministry of Agriculture & Natural Resources    | 10t        | -          |       |                 |                |
| 12020630 | Sale of Women Centre Products and Hire of Equipments | MINISTRY of Women Affairs & Social Development | 50,000     | -          | 0.00  | (50,000.00)     | -              |
| 12020630 | Sale of Women Centre Products and Hire of Equipments | Agency for Mass Education                      | 50,000     | -          | 0.00  | (50,000.00)     | -              |

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

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

|          |                                     |                                                                  |           |               |         |                 |           |
|----------|-------------------------------------|------------------------------------------------------------------|-----------|---------------|---------|-----------------|-----------|
| 12020710 | Earning from Guest Houses           | Ministry of Information, Youth, Sports and Culture               | 300,000   |               | 0.00    | 300,000.00      | -         |
| 12020713 | Earnings from Library Services      | Library Board                                                    | 1,000,000 | 595,000.00    | 59.50   | 405,000.00      | -         |
| 12020714 | Earnings from ICT Services          | Manpower Development Institute                                   | 4,000,000 |               | 0.00    | 4,000,000.00    | -         |
| 12020714 | Earnings from ICT Services          | Bilyaminu Usman Polytechnic Hadejia                              | 1,000,000 |               | 0.00    | 1,000,000.00    | -         |
| 12020716 | Earnings from Information Equipment | Ministry of Information, Youth, Sports and Culture               | 500,000   | 20,000.00     | 4.00    | 480,000.00      |           |
| 12020716 | Earnings from Information Equipment | History and culture Bureau                                       | 1,500,000 |               | 0.00    | 1,500,000.00    | 20,000.00 |
| 12020717 | Earnings from Shows & Exhibitions   | Ministry of Agriculture & Natural Resources                      | 2,000,000 |               | 0.00    | 2,000,000.00    |           |
| 12020717 | Earnings from Shows & Exhibitions   | History and culture Bureau                                       | 300,000   |               | 0.00    | 300,000.00      | 6,000.00  |
| 12020718 | Irrigation Water Charges            | Ministry of Agriculture & Natural Resources                      | 1,500,000 |               | 0.00    | 1,500,000.00    | -         |
| 12020719 | Farm Plot and Land Charges          | Ministry of Agriculture & Natural Resources                      | -         |               | #DIV/0! | -               | -         |
| 12020719 | Farm Plot and Land Charges          | Ministry of Land, Housing, Urban & Regional Planning Development | -         |               | #DIV/0! | -               | -         |
| 12020720 | Hire of Sump Lorry                  | Ministry of Works & Transport                                    | 400,000   | 56,000.00     | 14.00   | 344,000.00      | -         |
| 12020722 | Drug Revolving Fund                 | Dutse General Hospital                                           | 3,000,000 | 16,804,130.40 | 560.14  | (13,804,130.40) |           |
| 12020722 | Drug Revolving Fund                 | Dutse Local Government PHCD Management Office                    | 480,000   |               | 0.00    | 480,000.00      |           |
| 12020722 | Drug Revolving Fund                 | Gagarawa Local Government PHCD Management Office                 | 96,000    |               | 0.00    | 96,000.00       |           |
| 12020722 | Drug Revolving Fund                 | Garki Local Government PHCD Management Office                    | 50,000    |               | 0.00    | 50,000.00       |           |
| 12020722 | Drug Revolving Fund                 | Gumel Local Government PHCD Management Office                    | 350,000   |               | 0.00    | 350,000.00      |           |
| 12020722 | Drug Revolving Fund                 | Guril Local Government PHCD Management Office                    | 200,000   |               | 0.00    | 200,000.00      |           |

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

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

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

| ECONOMIC<br>CODE | DESCRIPTION                              | CONTROLLING<br>ORGANISATION       | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N | INDEX<br>% | VARIANCE<br>N | 2018<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N |
|------------------|------------------------------------------|-----------------------------------|-----------------------------------|--------------------------------------------------|------------|---------------|--------------------------------------------------|
| 120208           | Rent on Government<br>Buildings -General |                                   | 6,320,000                         | 16,411,773.08                                    | 259.68     | 10,091,773.08 | 78,980,140.63                                    |
| 12020801         | Rent on Government<br>Quarters           | Jigawa state<br>Housing Authority | 6,000,000                         | 16,411,773.08                                    | 273.53     | 10,411,773.08 | 78,980,140.63                                    |
| 12020803         | Rent on Government<br>Buildings          | Jigawa state<br>Housing Authority | 320,000                           | -                                                | 0.00       | (320,000.00)  | 78,980,140.63                                    |

**JIGAWA STATE FINANCIAL REPORT, 2019**  
**STATEMENT OF INTERNALLY GENERATED REVENUE**  
**NOTE NO. 1:8 RENT ON LAND & OTHERS GENERAL**

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

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

| ECON-<br>CODE | DESCRIPTION                                      | CONTROLLING<br>ORGANISATION                      | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>RECEIPTS<br>- DEC.)<br>N | ACTUAL<br>(JAN.<br>- DEC.)<br>N | INDEX<br>% | VARIANCE<br>N  | 2018<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N |
|---------------|--------------------------------------------------|--------------------------------------------------|-----------------------------------|----------------------------------|---------------------------------|------------|----------------|--------------------------------------------------|
| 120210        | Repayment & Refund [Loans and Advances] -General |                                                  | 1,308,080,000                     | 1,019,609,163.57                 |                                 | 77.95      | 288,470,836.43 | 1,657,441,699.65                                 |
| 12021002      | Motor Vehicle Advances                           | Ministry of Finance and Economic Planning        | 655,000,000                       | 441,852,060.53                   |                                 | 67.46      | 213,147,939    | 593,193,777.36                                   |
| 12021003      | Bicycle Advance Repayment                        | Ministry of Finance and Economic Planning        | 45,000,000                        | 32,456,721.22                    |                                 | 72.13      | 12,543,279     | 22,507,314.95                                    |
| 12021004      | Motor Vehicle Refurbinishment Loan               | Ministry of Finance and Economic Planning        | 100,000,000                       | 75,867,413.56                    |                                 | 75.87      | 24,132,586     | 119,721,584.77                                   |
| 12021006      | Refunds                                          | Directorate of Salary and Pension Administration | 10t                               | -                                |                                 |            |                | -                                                |
| 12021006      | Refunds                                          | Ministry of Finance and Economic Planning        | 10t                               | -                                |                                 |            |                | -                                                |
| 12021007      | Repayment of Loans to Parastatals                | Ministry of Finance and Economic Planning        | 10t                               | -                                |                                 |            |                | -                                                |
| 12021008      | Ox/Work Bull Loan Repayments                     | Ministry of Agriculture & Natural Resources      | 10t                               | -                                |                                 |            |                | -                                                |
| 12021009      | Motor Cycle Loan Repayments                      | Ministry of Finance and Economic Planning        | 115,000,000                       | 104,913,286.74                   |                                 | 91.23      | 10,086,713     | 78,041,253.86                                    |
| 12021000      | Repayment of Sundry Loans                        | Ministry of Finance and Economic Planning        | 5,600,000                         | 66,152,252.08                    |                                 |            | (60,552,252)   | -                                                |
| 12021013      | Refund Sunderies                                 | Bilyaminu Usman Polytechnic Hadejia              | 2,000,000                         | -                                |                                 | 0.00       | 2,000,000      | 2,954,357.00                                     |
| 12021014      | Recovery of Public Funds                         | Ministry of Finance and Economic Planning        | 380,000,000                       | 298,367,429.44                   |                                 | 78.52      | 81,632,571     | 841,023,411.71                                   |
| 12021015      | Repayment of Owner Occupier                      | Jigawa State Housing Authority                   | 5,480,000                         | -                                |                                 |            | 5,480,000      | -                                                |

**JIGAWA STATE FINANCIAL REPORT, 2019**  
**STATEMENT OF INTERNALLY GENERATED REVENUE**  
**NOTE NO. 1:10 INTEREST EARNED -GENERAL**

| ECON-CODE | DESCRIPTION                                  | CONTROLLING ORGANISATION                  | 2019 REVISED ESTIMATES<br>N | 2019 ACTUAL RECEIPTS<br>(JAN. - DEC.)<br>N | INDEX<br>% | VARIANCE<br>N  | 2018 ACTUAL RECEIPTS<br>(JAN. - DEC.)<br>N |
|-----------|----------------------------------------------|-------------------------------------------|-----------------------------|--------------------------------------------|------------|----------------|--------------------------------------------|
| 120212    | Interest Earned -General                     |                                           | 1,250,000,000               | 607,557,059.04                             | 48.60      | 642,442,940.96 | 812,755,611.64                             |
| 12021210  | Bank Interest                                | Ministry of Finance and Economic Planning | 750,000,000                 |                                            | 0.00       | 750,000,000    | 413,186,923.33                             |
| 12021212  | Interest On Treasury Bills and Fixed Deposit | Ministry of Finance and Economic Planning | 500,000,000                 | 607,557,059.04                             | 121.51     | (107,557,059)  | 399,568,688.31                             |

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

| ECON-CODE     | DESCRIPTION                                  | CONTROLLING ORGANISATION                        | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N | INDEX<br>%   | VARIANCE<br>N           | 2018<br>ACTUAL<br>RECEIPTS<br>(JAN. - DEC.)<br>N |
|---------------|----------------------------------------------|-------------------------------------------------|-----------------------------------|--------------------------------------------------|--------------|-------------------------|--------------------------------------------------|
| <b>120213</b> | <b>Reimbursements</b>                        |                                                 | <b>4,259,000,000</b>              | <b>3,059,462,806.79</b>                          | <b>71.84</b> | <b>1,199,537,193.21</b> | <b>2,579,907,598.71</b>                          |
| 12021309      | Grants & Reimbursement from Local Government | Chieftaincy & Religious Affairs Department      | 110,000,000                       | 108,540,000.00                                   | 98.67        | (1,460,000)             | 108,540,000.00                                   |
| 12021309      | Grants & Reimbursement from Local Government | Special Services Directorate                    | 269,000,000                       | 110,880,000.00                                   | 41.22        | (158,120,000)           | 268,572,000.00                                   |
| 12021309      | Grants & Reimbursement from Local Government | Directorate of Local Government Audit           | 280,000,000                       | 253,257,038.02                                   | 90.45        | (26,742,962)            | 257,609,975.68                                   |
| 12021309      | Grants & Reimbursement from Local Government | Local Government Service Commission             | 560,000,000                       | 479,514,076.08                                   | 85.63        | (80,485,924)            | 515,219,951.35                                   |
| 12021309      | Grants & Reimbursement from Local Government | Ministry of Works & Transport                   | 650,000,000                       | 589,408,800.00                                   | 90.68        | (60,591,200)            | 565,879,800.00                                   |
| 12021309      | Grants & Reimbursement from Local Government | Ministry of Water Resources                     | 550,000,000                       | 465,908,496.00                                   | 84.71        | (84,091,504)            | 465,908,496.00                                   |
| 12021307      | Grants & Reimbursement from Local Government | Jigawa State Rehabilitation Board               | 136,000,000                       | 126,210,000.00                                   | 92.80        | (9,790,000)             | 100,367,400.00                                   |
| 12021307      | Grants & Reimbursement from Local Government | Jigawa State Rehabilitation Board               | 4,000,000                         | 0.00                                             | 0.00         | (4,000,000)             | 0.00                                             |
| 12021309      | Grants & Reimbursement from Local Government | Ministry For Local Government                   | 280,000,000                       | 254,785,847.34                                   | 90.99        | (25,214,153)            | 281,609,975.68                                   |
| 12021300      | Grants & Reimbursement from Local Government | Ministry of Information Youth, Sports & Culture | -                                 | 6,480,000.00                                     | 0.00         | 6,480,000               | 6,480,000.00                                     |
| 12021300      | Grants & Reimbursement from Local Government | Jigawa Broadcasting Corporation [Radio]         | -                                 | 9,720,000.00                                     | 0.00         | 9,720,000               | 9,720,000.00                                     |
| 12021309      | Grants & Reimbursement from Local Government | State Independent Electoral Commission          | 300,000,000                       | 0.00                                             | 0.00         | (300,000,000)           | 0.00                                             |
| 12021309      | Grants & Reimbursement from Local Government | Sule Lamido University Kafin Hausa              | 1,120,000,000                     | 654,758,549.35                                   |              | (465,241,451)           | 0.00                                             |

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

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

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

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

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

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

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

| <b>S/N</b> | <b>MONTH</b>               | <b>2019<br/>ACTUAL<br/>RECEIPTS<br/>N</b> | <b>PERCENTAGE<br/>INDEX OF<br/>TOTAL<br/>%</b> | <b>2018<br/>ACTUAL<br/>RECEIPTS<br/>N</b> |
|------------|----------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------|
|            | <b>CONSOLIDATED AMOUNT</b> | <b>479,514,076.08</b>                     | <b>100.0</b>                                   | <b>515,219,951.35</b>                     |
| 1          | JANUARY                    | 38,337,407.32                             | 8.0                                            | 41,188,499.10                             |
| 2          | FEBRUARY                   | 39,542,170.09                             | 8.2                                            | 40,063,650.37                             |
| 3          | MARCH                      | 39,451,086.77                             | 8.2                                            | 40,577,715.64                             |
| 4          | APRIL                      | 39,078,266.13                             | 8.1                                            | 39,138,576.65                             |
| 5          | MAY                        | 38,849,236.41                             | 8.1                                            | 42,663,320.19                             |
| 6          | JUNE                       | 38,483,213.42                             | 8.0                                            | 42,297,148.86                             |
| 7          | JULY                       | 39,660,531.83                             | 8.3                                            | 45,685,906.30                             |
| 8          | AUGUST                     | 41,419,454.99                             | 8.6                                            | 42,020,911.54                             |
| 9          | SEPTEMBER                  | 41,267,774.99                             | 8.6                                            | 44,954,135.69                             |
| 10         | OCTOBER                    | 41,676,285.86                             | 8.7                                            | 43,339,835.56                             |
| 11         | NOVEMBER                   | 41,663,023.37                             | 8.7                                            | 45,527,876.53                             |
| 12         | DECEMBER                   | 40,085,624.90                             | 8.4                                            | 47,762,374.92                             |

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

| <b>S/N</b> | <b>MONTH</b>               | <b>2019<br/>ACTUAL<br/>RECEIPTS<br/>N</b> | <b>PERCENTAGE<br/>INDEX OF<br/>TOTAL<br/>%</b> | <b>2018<br/>ACTUAL<br/>RECEIPTS<br/>N</b> |
|------------|----------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------|
|            | <b>CONSOLIDATED AMOUNT</b> | <b>589,408,800.00</b>                     | <b>100.0</b>                                   | <b>565,879,800.00</b>                     |
| 1          | JANUARY                    | 49,117,400.00                             | 8.3                                            | 44,411,600.00                             |
| 2          | FEBRUARY                   | 49,117,400.00                             | 8.3                                            | 44,411,600.00                             |
| 3          | MARCH                      | 49,117,400.00                             | 8.3                                            | 44,411,600.00                             |
| 4          | APRIL                      | 49,117,400.00                             | 8.3                                            | 44,411,600.00                             |
| 5          | MAY                        | 49,117,400.00                             | 8.3                                            | 44,411,600.00                             |
| 6          | JUNE                       | 49,117,400.00                             | 8.3                                            | 44,411,600.00                             |
| 7          | JULY                       | 49,117,400.00                             | 8.3                                            | 53,823,200.00                             |
| 8          | AUGUST                     | 49,117,400.00                             | 8.3                                            | 49,117,400.00                             |
| 9          | SEPTEMBER                  | 49,117,400.00                             | 8.3                                            | 49,117,400.00                             |
| 10         | OCTOBER                    | 49,117,400.00                             | 8.3                                            | 49,117,400.00                             |
| 11         | NOVEMBER                   | 49,117,400.00                             | 8.3                                            | 49,117,400.00                             |
| 12         | DECEMBER                   | 49,117,400.00                             | 8.3                                            | 49,117,400.00                             |

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

| <b>S/N</b> | <b>MONTH</b>               | <b>2019<br/>ACTUAL<br/>RECEIPTS<br/>N</b> | <b>PERCENTAGE<br/>INDEX OF<br/>TOTAL<br/>%</b> | <b>2018<br/>ACTUAL<br/>RECEIPTS<br/>N</b> |
|------------|----------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------|
|            | <b>CONSOLIDATED AMOUNT</b> | <b>465,908,496.00</b>                     | <b>100.0</b>                                   | <b>465,908,496.00</b>                     |
| 1          | JANUARY                    | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 2          | FEBRUARY                   | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 3          | MARCH                      | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 4          | APRIL                      | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 5          | MAY                        | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 6          | JUNE                       | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 7          | JULY                       | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 8          | AUGUST                     | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 9          | SEPTEMBER                  | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 10         | OCTOBER                    | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 11         | NOVEMBER                   | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |
| 12         | DECEMBER                   | 38,825,708.00                             | 8.3                                            | 38,825,708.00                             |

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

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

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

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

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

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

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

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

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 2

### GROSS STATUTORY REVENUE ALLOCATION

| S/N | MONTH                      | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|----------------------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>CONSOLIDATED AMOUNT</b> | <b>46,047,863,429.37</b>        | <b>100.0</b>                         | <b>47,551,899,966.57</b>        |
| 1   | JANUARY                    | 3,817,349,519.03                | 8.3                                  | 3,762,279,713.58                |
| 2   | FEBRUARY                   | 3,482,007,193.40                | 7.6                                  | 3,730,048,454.18                |
| 3   | MARCH                      | 3,306,362,282.64                | 7.2                                  | 3,852,940,937.65                |
| 4   | APRIL                      | 3,117,177,392.96                | 6.8                                  | 3,326,563,770.24                |
| 5   | MAY                        | 3,584,786,612.17                | 7.8                                  | 4,133,140,879.50                |
| 6   | JUNE                       | 4,012,359,306.33                | 8.7                                  | 4,020,292,747.32                |
| 7   | JULY                       | 4,387,287,705.22                | 9.5                                  | 4,183,543,814.39                |
| 8   | AUGUST                     | 4,274,537,735.04                | 9.3                                  | 4,036,063,646.78                |
| 9   | SEPTEMBER                  | 4,303,659,500.76                | 9.3                                  | 4,111,823,520.20                |
| 10  | OCTOBER                    | 4,188,050,391.11                | 9.1                                  | 3,939,252,116.45                |
| 11  | NOVEMEBER                  | 4,130,281,211.75                | 9.0                                  | 4,254,028,245.76                |
| 12  | DECEMBER                   | 3,444,004,578.96                | 7.5                                  | 4,201,922,120.52                |

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

| MONTH        | GROSS STATUTORY<br>ALLOCATION | DEDUCTIONS            |                           |                       |                         | NET ALLOCATION<br>N      |
|--------------|-------------------------------|-----------------------|---------------------------|-----------------------|-------------------------|--------------------------|
|              |                               | FOREIGN LOAN<br>N     | EXCESS CRUDE<br>LOAN<br>N | CACS LOAN<br>N        | TOTAL DEDUCTIONS<br>N   |                          |
| JANUARY      | 3,817,349,519.03              | 29,622,753.04         | 89,972,595.59             | 73,251,016.37         | 192,846,365.00          | 3,624,503,154.03         |
| FEBRUARY     | 3,482,007,193.40              | 29,622,753.04         | 89,972,595.59             | 73,251,016.37         | 192,846,365.00          | 3,289,160,828.40         |
| MARCH        | 3,306,362,282.64              | 27,115,156.40         | 89,972,595.59             | 73,251,016.37         | 190,338,768.36          | 3,116,023,514.28         |
| APRIL        | 3,117,177,392.96              | 27,115,156.40         | 89,972,595.59             | 73,251,016.37         | 190,338,768.36          | 2,926,838,624.60         |
| MAY          | 3,584,786,612.17              | 27,115,156.40         | 89,972,595.59             | 73,251,016.37         | 190,338,768.36          | 3,394,447,843.81         |
| JUNE         | 4,012,359,306.33              | 27,115,156.40         | 89,972,595.59             | 73,251,016.37         | 190,338,768.36          | 3,822,020,537.97         |
| JULY         | 4,387,287,705.22              | 27,115,156.40         | 89,972,595.59             | 73,251,016.37         | 190,338,768.36          | 4,196,948,936.86         |
| AUGUST       | 4,274,537,735.04              | 27,115,156.40         | 89,972,595.59             | 73,251,016.37         | 190,338,768.36          | 4,084,198,966.68         |
| SEPTEMBER    | 4,303,659,500.76              | 28,348,661.27         | 315,214,365.34            | 73,251,016.37         | 416,814,042.98          | 3,886,845,457.78         |
| OCTOBER      | 4,188,050,391.11              | 28,348,661.27         | 242,539,775.00            | 73,251,016.37         | 344,139,452.64          | 3,843,910,938.47         |
| NOVEMBER     | 4,130,281,211.75              | 28,348,661.27         | 242,539,775.00            | 73,251,016.37         | 344,139,452.64          | 3,786,141,759.11         |
| DECEMBER     | 3,444,004,578.96              | 28,348,661.27         | 242,539,775.00            | 73,251,016.37         | 344,139,452.64          | 3,099,865,126.32         |
| <b>TOTAL</b> | <b>46,047,863,429.37</b>      | <b>335,331,089.56</b> | <b>1,762,614,455.06</b>   | <b>879,012,196.44</b> | <b>2,976,957,741.06</b> | <b>43,070,905,688.31</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 3

### VALUE ADDED TAX

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

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note To The Financial Statement No. 4

### LOCAL GOVERNMENTS PRIMARY EDUCATION FINANCING

| S/N | MONTH                      | 2019<br>ACTUAL RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL | 2018<br>ACTUAL RECEIPTS<br>N |
|-----|----------------------------|------------------------------|---------------------------------|------------------------------|
|     | <b>CONSOLIDATED AMOUNT</b> | <b>14,828,652,921.78</b>     | <b>100.00</b>                   | <b>15,557,511,076.10</b>     |
| 1   | JANUARY                    | 1,278,768,016.55             | 8.62                            | 1,223,851,580.18             |
| 2   | FEBRUARY                   | 1,231,709,464.77             | 8.31                            | 1,222,940,341.93             |
| 3   | MARCH                      | 1,219,592,641.30             | 8.22                            | 1,220,419,678.66             |
| 4   | APRIL                      | 1,224,117,291.17             | 8.26                            | 1,240,992,030.91             |
| 5   | MAY                        | 1,227,242,860.77             | 8.28                            | 1,259,687,944.52             |
| 6   | JUNE                       | 1,222,882,801.10             | 95.63                           | 1,463,188,130.23             |
| 7   | JULY                       | 1,218,725,341.05             | 98.95                           | 1,253,518,329.54             |
| 8   | AUGUST                     | 1,215,016,840.38             | 99.62                           | 1,256,898,236.22             |
| 9   | SEPTEMBER                  | 1,204,361,272.76             | 98.39                           | 1,262,458,960.47             |
| 10  | OCTOBER                    | 1,202,819,636.17             | 98.01                           | 1,261,536,176.22             |
| 11  | NOVEMEBER                  | 1,291,071,193.00             | 105.58                          | 1,254,254,955.11             |
| 12  | DECEMBER                   | 1,292,345,562.76             | 106.04                          | 1,258,751,042.11             |
|     | LEAVE TRANSPORT GRANT      | 0.00                         | 0.00                            | 379,013,670.00               |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 5

### LOCAL GOVERNMENTS 60% PHCD STAFF COST

| S/N | MONTH                      | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|----------------------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>CONSOLIDATED AMOUNT</b> | <b>625,265,650.79</b>           | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |
| 1   | JANUARY                    | 118,233,645.90                  | 18.9                                 | 120,703,063.44                  |
| 2   | FEBRUARY                   | 118,463,516.47                  | 18.9                                 | 117,040,749.05                  |
| 3   | MARCH                      | 116,131,182.41                  | 18.6                                 | 115,175,978.67                  |
| 4   | APRIL                      | 119,915,634.18                  | 19.2                                 | 118,964,776.09                  |
| 5   | MAY                        | 124,972,832.83                  | 20.0                                 | 118,349,975.65                  |
| 6   | JUNE                       | 27,548,839.00                   | 4.4                                  | 111,062,188.39                  |
| 7   | JULY                       | 0.00                            | 0.00                                 | 115,283,793.98                  |
| 8   | AUGUST                     | 0.00                            | 0.00                                 | 111,794,307.45                  |
| 9   | SEPTEMBER                  | 0.00                            | 0.00                                 | 119,604,421.07                  |
| 10  | OCTOBER                    | 0.00                            | 0.00                                 | 120,997,798.18                  |
| 11  | NOVEMBER                   | 0.00                            | 0.00                                 | 121,082,532.60                  |
| 12  | DECEMBER                   | 0.00                            | 0.00                                 | 120,763,223.14                  |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 6

### OTHER RECEIPTS/REFUNDS FROM THE FEDERATION

| S/N | DESCRIPTION                                             | 2019<br>ACTUAL<br>RECEIPTS<br>N | INDEX<br>%    | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|---------------------------------------------------------|---------------------------------|---------------|---------------------------------|
|     | <b>CONSOLIDATED</b>                                     | <b>15,690,137,830.07</b>        | <b>100.00</b> | <b>17,438,241,529.45</b>        |
| 1   | Forex Equalisation                                      | 893,016,552.65                  | 5.69          | 1,320,493,999                   |
| 2   | Excess Bank Charges                                     | 136,778,835.22                  | 0.87          | 116,111,078.33                  |
| 3   | Petroleum Profit Tax                                    | 68,555,487.73                   | 0.44          | 82,266,585.28                   |
| 4   | Exchange Gain                                           | 36,518,657.19                   | 0.23          | 598,919,651.53                  |
| 5   | Paris Club/ETZ Refunds                                  | 4,268,649,965.68                | 27.21         | 15,320,450,215.20               |
| 6   | Solid Mineral                                           | 63,817,869.82                   | 7.15          | 0.00                            |
| 7   | Payee Refund from Federal Government Agencies in Jigawa | 4,879,007,593.49                | 3567.08       | 0.00                            |
| 8   | Refund for Air Port Project                             | 4,966,737,685.77                | 7244.84       | 0.00                            |
| 9   | Share of Good Value                                     | 377,055,182.52                  | 1032.50       | 0.00                            |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 6.1

### FOREX EQUALISATION

| S/N | MONTH               | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|---------------------|---------------------------------|--------------------------------------|---------------------------------|
|     | CONSOLIDATED AMOUNT | 15,690,137,830.07               | 100.0                                |                                 |
|     | TOTAL               | 893,016,552.65                  | 100.0                                | 1,410,822,807.71                |
| 1   | JANUARY             | -                               | 0.0                                  | -                               |
| 2   | FEBRUARY            | -                               | 0.0                                  | -                               |
| 3   | MARCH               | 302,853,592.36                  | 33.9                                 | -                               |
| 4   | APRIL               | 89,707,899.85                   | 10.0                                 | -                               |
| 5   | MAY                 | -                               | 0.0                                  | -                               |
| 6   | JUNE                | -                               | 0.0                                  | -                               |
| 7   | JULY                | -                               | 0.0                                  | -                               |
| 8   | AUGUST              | -                               | 0.0                                  | -                               |
| 9   | SEPTEMBER           | 137,110,975.46                  | 15.4                                 | -                               |
| 10  | OCTOBER             | -                               | 0.0                                  | -                               |
| 11  | NOVEMBER            | -                               | 0.0                                  | -                               |
| 12  | DECEMBER            | 363,344,084.98                  | 40.7                                 | -                               |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 6.1

### EXCESS BANK CHARGES

| S/N | MONTH        | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|--------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>TOTAL</b> | <b>136,778,835.22</b>           | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |
| 1   | JANUARY      | -                               | 0.0                                  | -                               |
| 2   | FEBRUARY     | 64,007,382.23                   | 46.8                                 | -                               |
| 3   | MARCH        | 31,650,855.13                   | 23.1                                 | -                               |
| 4   | APRIL        | -                               | 0.0                                  | -                               |
| 5   | MAY          | 5,512,824.74                    | 4.0                                  | -                               |
| 6   | JUNE         | 8,085,920.07                    | 5.9                                  | -                               |
| 7   | JULY         | -                               | 0.0                                  | -                               |
| 8   | AUGUST       | 7,084,991.18                    | 5.2                                  | -                               |
| 9   | SEPTEMBER    | 13,828,621.32                   | 10.1                                 | -                               |
| 10  | OCTOBER      | 6,608,240.55                    | 4.8                                  | -                               |
| 11  | NOVEMBER     | -                               | 0.0                                  | -                               |
| 12  | DECEMBER     | -                               | 0.0                                  | -                               |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 6.1

### EXCHANGE GAIN

| S/N | MONTH        | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|--------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>TOTAL</b> | <b>36,518,657.19</b>            | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |
| 1   | JANUARY      | 6,884,149.74                    | 18.9                                 | -                               |
| 2   | FEBRUARY     | 4,584,887.46                    | 12.6                                 | -                               |
| 3   | MARCH        | -                               | 0.0                                  | -                               |
| 4   | APRIL        | 4,529,835.22                    | 12.4                                 | -                               |
| 5   | MAY          | -                               | 0.0                                  | -                               |
| 6   | JUNE         | -                               | 0.0                                  | -                               |
| 7   | JULY         | 7,266,013.78                    | 19.9                                 | -                               |
| 8   | AUGUST       | -                               | 0.0                                  | -                               |
| 9   | SEPTEMBER    | -                               | 0.0                                  | -                               |
| 10  | OCTOBER      | -                               | 0.0                                  | -                               |
| 11  | NOVEMEBER    | 7,780,791.77                    | 21.3                                 | -                               |
| 12  | DECEMBER     | 5,472,979.22                    | 15.0                                 | -                               |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 6.1

### PETROLEUM PROFIT FROM NNPC

| S/N | MONTH        | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|--------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>TOTAL</b> | <b>68,555,487.73</b>            | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |
| 1   | JANUARY      | -                               | 0.0                                  | -                               |
| 2   | FEBRUARY     | -                               | 0.0                                  | -                               |
| 3   | MARCH        | -                               | 0.0                                  | -                               |
| 4   | APRIL        | 68,555,487.73                   | 100.0                                | -                               |
| 5   | MAY          | -                               | 0.0                                  | -                               |
| 6   | JUNE         | -                               | 0.0                                  | -                               |
| 7   | JULY         | -                               | 0.0                                  | -                               |
| 8   | AUGUST       | -                               | 0.0                                  | -                               |
| 9   | SEPTEMBER    | -                               | 0.0                                  | -                               |
| 10  | OCTOBER      | -                               | 0.0                                  | -                               |
| 11  | NOVEMBER     | -                               | 0.0                                  | -                               |
| 12  | DECEMBER     | -                               | 0.0                                  | -                               |

## **JIGAWA STATE FINANCIAL REPORT, 2019**

### **Note to the Financial Statement No. 6.1**

#### **SHARE OF GOOD VALUE**

| <b>S/N</b> | <b>MONTH</b> | <b>2019<br/>ACTUAL<br/>RECEIPTS<br/>N</b> | <b>PERCENTAGE<br/>INDEX OF<br/>TOTAL<br/>%</b> | <b>2018<br/>ACTUAL<br/>RECEIPTS<br/>N</b> |
|------------|--------------|-------------------------------------------|------------------------------------------------|-------------------------------------------|
|            | <b>TOTAL</b> | <b>377,055,182.52</b>                     | <b>100.0</b>                                   | <b>1,410,822,807.71</b>                   |
| 1          | JANUARY      | -                                         | 0.0                                            | -                                         |
| 2          | FEBRUARY     | -                                         | 0.0                                            | -                                         |
| 3          | MARCH        | -                                         | 0.0                                            | -                                         |
| 4          | APRIL        | 377,055,182.52                            | 100.0                                          | -                                         |
| 5          | MAY          | -                                         | 0.0                                            | -                                         |
| 6          | JUNE         | -                                         | 0.0                                            | -                                         |
| 7          | JULY         | -                                         | 0.0                                            | -                                         |
| 8          | AUGUST       | -                                         | 0.0                                            | -                                         |
| 9          | SEPTEMBER    | -                                         | 0.0                                            | -                                         |
| 10         | OCTOBER      | -                                         | 0.0                                            | -                                         |
| 11         | NOVEMBER     | -                                         | 0.0                                            | -                                         |
| 12         | DECEMBER     | -                                         | 0.0                                            | -                                         |

## **JIGAWA STATE FINANCIAL REPORT, 2019**

### **Note to the Financial Statement No. 6.1**

**SHARE OF SOLID MINERALS**

| <b>S/N</b> | <b>MONTH</b> | <b>2019<br/>ACTUAL<br/>RECEIPTS<br/>N</b> | <b>PERCENTAGE<br/>INDEX OF<br/>TOTAL<br/>%</b> | <b>2018<br/>ACTUAL<br/>RECEIPTS<br/>N</b> |
|------------|--------------|-------------------------------------------|------------------------------------------------|-------------------------------------------|
|            | <b>TOTAL</b> | <b>63,817,869.82</b>                      | <b>100.0</b>                                   | <b>1,410,822,807.71</b>                   |
| 1          | JANUARY      | -                                         | 0.0                                            | -                                         |
| 2          | FEBRUARY     | -                                         | 0.0                                            | -                                         |
| 3          | MARCH        | -                                         | 0.0                                            | -                                         |
| 4          | APRIL        | -                                         | 0.0                                            | -                                         |
| 5          | MAY          | -                                         | 0.0                                            | -                                         |
| 6          | JUNE         | -                                         | 0.0                                            | -                                         |
| 7          | JULY         | -                                         | 0.0                                            | -                                         |
| 8          | AUGUST       | -                                         | 0.0                                            | -                                         |
| 9          | SEPTEMBER    | -                                         | 0.0                                            | -                                         |
| 10         | OCTOBER      | -                                         | 0.0                                            | -                                         |
| 11         | NOVEMBER     | 63,817,869.82                             | 100.0                                          | -                                         |
| 12         | DECEMBER     | -                                         | 0.0                                            | -                                         |

**JIGAWA STATE FINANCIAL REPORT, 2019**  
**Note to the Financial Statement No. 6.1**  
**REFUND FOR AIRPORT PROJECT**

| S/N | MONTH        | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|--------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>TOTAL</b> | <b>4,966,737,685.77</b>         | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |
| 1   | JANUARY      | -                               | 0.0                                  | -                               |
| 2   | FEBRUARY     | -                               | 0.0                                  | -                               |
| 3   | MARCH        | -                               | 0.0                                  | -                               |
| 4   | APRIL        | -                               | 0.0                                  | -                               |
| 5   | MAY          | -                               | 0.0                                  | -                               |
| 6   | JUNE         | -                               | 0.0                                  | -                               |
| 7   | JULY         | -                               | 0.0                                  | -                               |
| 8   | AUGUST       | -                               | 0.0                                  | -                               |
| 9   | SEPTEMBER    | 4,966,737,685.77                | 100.0                                | -                               |
| 10  | OCTOBER      | -                               | 0.0                                  | -                               |
| 11  | NOVEMBER     | -                               | 0.0                                  | -                               |
| 12  | DECEMBER     | -                               | 0.0                                  | -                               |

## **JIGAWA STATE FINANCIAL REPORT, 2019**

### **Note to the Financial Statement No. 6.1**

#### **ETZ REFUND**

| S/N | MONTH        | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|--------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>TOTAL</b> | <b>4,268,649,965.68</b>         | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |

|    |           |                  |      |   |
|----|-----------|------------------|------|---|
| 1  | JANUARY   | -                | 0.0  | - |
| 2  | FEBRUARY  | -                | 0.0  | - |
| 3  | MARCH     | -                | 0.0  | - |
| 4  | APRIL     | -                | 0.0  | - |
| 5  | MAY       | 1,280,073,040.39 | 30.0 | - |
| 6  | JUNE      | -                | 0.0  | - |
| 7  | JULY      | -                | 0.0  | - |
| 8  | AUGUST    | -                | 0.0  | - |
| 9  | SEPTEMBER | -                | 0.0  | - |
| 10 | OCTOBER   | 2,988,576,925.29 | 70.0 | - |
| 11 | NOVEMEBER | -                | 0.0  | - |

|    |          |  |     |  |
|----|----------|--|-----|--|
| 12 | DECEMBER |  | 0.0 |  |
|----|----------|--|-----|--|

## JIGAWA STATE FINANCIAL REPORT, 2019

### Note to the Financial Statement No. 6.1

#### Payee Refund from Federal Government Agencies in Jigawa

| S/N | MONTH        | 2019<br>ACTUAL<br>RECEIPTS<br>N | PERCENTAGE<br>INDEX OF<br>TOTAL<br>% | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|--------------|---------------------------------|--------------------------------------|---------------------------------|
|     | <b>TOTAL</b> | <b>4,879,007,593.49</b>         | <b>100.0</b>                         | <b>1,410,822,807.71</b>         |
| 1   | JANUARY      | -                               | 0.0                                  | -                               |
| 2   | FEBRUARY     | -                               | 0.0                                  | -                               |
| 3   | MARCH        | -                               | 0.0                                  | -                               |
| 4   | APRIL        | -                               | 0.0                                  | -                               |
| 5   | MAY          | -                               | 0.0                                  | -                               |
| 6   | JUNE         | -                               | 0.0                                  | -                               |
| 7   | JULY         | -                               | 0.0                                  | -                               |
| 8   | AUGUST       | -                               | 0.0                                  | -                               |
| 9   | SEPTEMBER    | -                               | 0.0                                  | -                               |
| 10  | OCTOBER      | 4,879,007,593.49                | 100.0                                | -                               |
| 11  | NOVEMBER     | -                               | 0.0                                  | -                               |
| 12  | DECEMBER     | -                               | 0.0                                  | -                               |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 7

### AIDS AND GRANTS -SUMMARY

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

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 7.1

### AIDS AND GRANTS-DETAILED CLASSIFICATION

| ECONOMIC CODE | DESCRIPTION                                          | CONTROLLING ORG.                      | 2019 APPROVED ESTIMATES N | 2019 ACTUAL EXPEND/ RECEIPT N | INDEX %       | 2018 ACTUAL EXPEND/ RECEIPT N |
|---------------|------------------------------------------------------|---------------------------------------|---------------------------|-------------------------------|---------------|-------------------------------|
| <b>1301</b>   | <b>AIDS AND GRANTS - CONSOLIDATED</b>                |                                       | <b>2,644,500,000</b>      | <b>4,194,508,819.00</b>       | <b>158.61</b> | <b>3,476,749,073.25</b>       |
| <b>130103</b> | <b>DEMOSTIC GRANTS</b>                               |                                       | <b>1,900,000,000</b>      | <b>2,330,750,000</b>          | <b>122.67</b> | <b>2,086,344,616</b>          |
| 13010303      | Domestic Grants [GPE/NIPEP]                          | MOES & TECH.                          | 400,000,000               | 397,000,000                   | 99.25         | 2,086,344,616                 |
| 13010303      | Global Education Grants (World Bank - BESDA Project) | State Universal Basic Education Board | 1,500,000,000             | 1,933,750,000                 | 128.92        | 0.00                          |
| <b>130104</b> | <b>FOREIGN GRANTS</b>                                |                                       | <b>744,500,000</b>        | <b>1,863,758,819.00</b>       | <b>250.34</b> | <b>1,390,404,457.03</b>       |
| 13010402      | UNICEF -Primary H/Care Grant                         | PHCDA                                 | 32,500,000                | 348,593,250.00                | 1072.59       | 530,944,129.00                |
| 13010403      | Sasakawa Agric. Crants                               | JARDA                                 | 24,000,000                | 0.00                          | 0.00          | 0.00                          |
| 13010404      | Rural Water Supply Sanitation                        | RUWASA                                | 688,000,000               | 1,515,165,569.00              | 220.23        | 859,460,328.03                |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 8

### OTHER CAPITAL RECEIPTS

| ECON CODE   | DESCRIPTION                                                 | CONTROLLING ORGANISATION                      | 2019 APPROVED ESTIMATES | 2019 ACTUAL RECEIPT      | 2018 APPROVED ESTIMATES  |
|-------------|-------------------------------------------------------------|-----------------------------------------------|-------------------------|--------------------------|--------------------------|
| <b>1402</b> | <b>OTHER CAPITAL RECEIPTS</b>                               | <b>CONSOLIDATED</b>                           | <b>18,521,000,000</b>   | <b>14,795,136,362.86</b> | <b>33,041,700,000.00</b> |
| 14020201    | Local Govt Capital Contributions                            | Ministry of Agriculture and Natural Resources | 27,500,000              | 18,098,450.00            | 0.00                     |
| 14020201    | Local Govt Capital Contributions                            | Ministry of Finance                           | 5,500,000,000           | 4,810,000,000.00         | 4,000,000,000.00         |
| 14020201    | Local Govt Capital Contributions                            | Rural Water Supply & Sanitation Authority     | 412,000,000             | 415,065,540.00           | 625,020,000.00           |
| 14020201    | Local Govt 2% Capital Contributions                         | Sule Lamido University K/Hausa                | 548,000,000             | 654,758,549.00           | 548,000,000.00           |
| 14020201    | Local Govt Capital Contributions                            | Primary Health Care Development Agency        | 116,000,000             | 231,349,265.00           | 0.00                     |
| 14020201    | Sales of Fixed Assets and Condemed Stores                   | Ministry of Finance                           | 818,500,000             | 0.00                     | 500,400,000.00           |
| 14020204    | FGN- Grants for Univ. Basic Education [UBEC Matching Grant] | State Univ. Basic Education Board             | 1,455,000,000           | 3,239,355,732.97         | 4,610,000,000.00         |
| 14020205    | Federal Tertiary Education Grants                           | State Polytechnic                             | 665,000,000             | 572,610,991.80           | 480,000,000.00           |
| 14020205    | Federal Tertiary Education Grants                           | State College of Education                    | 450,000,000             | 541,957,033.08           | 450,000,000.00           |
| 14020205    | Federal Tertiary Education Grants                           | Sule Lamido University K/Hausa                | 310,000,000             | 2,248,193,822.00         | 600,000,000.00           |

|          |                                              |                                     |               |                |                  |
|----------|----------------------------------------------|-------------------------------------|---------------|----------------|------------------|
| 14020206 | EU -Water Supply & Sanitation                | Mjnisty of Water Resources          | 260,000,000   |                | 363,000,000.00   |
| 14020207 | EU-Governance Reform Grants [SLOGOR]         | Budget & Economic Planing Direct.   | 950,000,000   | 301,530,169.00 | 1,200,000,000.00 |
| 14020208 | FGN- Grants for Water Projects               | Mjnisty of Water Resources          | 0.00          | 0.00           | 800,000,000.00   |
| 14020208 | Federal Grands Water Projects                | Jigawa State Water Board            | 600,000,000   | 0.00           | 0.00             |
| 14020209 | World Bank Supported Save One Million Grants | Ministry of Health                  | 800,000,000   | 427,784,942.00 | 455,000,000.00   |
| 14020210 | ADB- Grants [ATASF]                          | Jigawa Agric & Rural Dev. Authority | 1,117,000,000 | 0.00           | 1,700,000,000.00 |
| 14020211 | FGN -SDGs Grants                             | Budget & Economic Planing Direct.   | 600,000,000   | 0.00           | 600,000,000.00   |
| 14020212 | Agency Receipts -Transferred to CDF          | Local Govt. Audit Directorate       |               | 0.00           | 0.00             |
| 14020212 | Agency Receipts -Transferred to CDF          | Local Govt. Service Commission      |               | 0.00           | 10f              |
| 14020212 | Agency Revenue -Transferred to CDF           | State Housing Authority             | 160,000,000   | 102,786,028.74 | 35,000,000.00    |
| 14020212 | Agency Revenue -Transferred to CDF           | State Polytechnic                   | 0.00          | 0.00           | 10f              |
| 14020212 | Agency Revenue -Transferred to CDF           | State College of Education          | 0.00          | 0.00           | 10f              |
| 14020212 | Agency Receipts -Transferred to CDF          | Ministry For Local Govt.            | 0.00          | 0.00           | -                |
| 14020213 | Capital Reimbursements/Loan Repayments       | Ministry of Agric. & Nat. Res.      | 0.00          | 0.00           | 250,000,000.00   |

|          |                                        |                                                       |               |                  |                  |
|----------|----------------------------------------|-------------------------------------------------------|---------------|------------------|------------------|
| 14020213 | Capital Reimbursements/Loan Repayments | Ministry of Finance                                   | 2,500,000,000 |                  | 2,000,000,000.00 |
| 14020214 | Revolving Fund [Programme Receipts     | Ministry of Health                                    | 1,200,000,000 | 1,213,547,389.27 | 1,200,000,000.00 |
| 14020215 | Other Capital (Reciepts)               | Jigawa State Agriculture and Rural Development Agency | 20,000,000    | 0.00             | 0.00             |
| 14020215 | Global Partnership Grants [TBL]        | Ministry of Health                                    | 12,000,000    | 18,098,450.00    | 25,280,000.00    |

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

**TREASURY OPENNING BALANCES [CRF] AND OTHER TRANSFERS**

| <b>ECON. CODE</b> | <b>DESCRIPTION</b>               | <b>CONTROLLING ORGANISATION</b> | <b>2019 APPROVED ESTIMATES</b> | <b>2019 ACTUAL EXPEND/ RECEIPT</b> | <b>2018 ACTUAL EXPEND/ RECEIPT</b> |
|-------------------|----------------------------------|---------------------------------|--------------------------------|------------------------------------|------------------------------------|
| <b>1402</b>       | <b>TRANSFER FROM CRF TO CDF</b>  | <b>CONSOLIDATED</b>             | <b>26,160,000,000.00</b>       | <b>31,688,162,664.09</b>           | <b>33,041,700,000.00</b>           |
| <b>1401</b>       | <b>TRANSFER FROM CRF TO CDF</b>  |                                 | <b>10,000,000,000</b>          | <b>-</b>                           | <b>11,192,449,561.37</b>           |
| 14010101          | Opening Balance [b/f]            | Min. of Finance                 | 10,000,000,000                 |                                    | 11,192,449,561.37                  |
| <b>1402</b>       | <b>TRANSFERS FROM CRF TO CDF</b> |                                 | <b>16,160,000,000.00</b>       | <b>31,688,162,664.09</b>           | <b>35,061,979,264.78</b>           |
| 14020101          | Transfer [From CRF] TO CDF       | Min. of Finance                 | 16,160,000,000                 | 31,688,162,664.09                  | 35,061,979,264.78                  |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 9

### OTHER RECEIPTS AND DEPOSITS

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

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statements No. 10

### STATEMENT OF PERSONNEL EMOLUMENT

| ORG-CODE     | ORGANISATION/SUB - ORGANISATION                                             | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC) | INDEX<br>%   | VARIANCE                | 2018<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC) |
|--------------|-----------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------------------|--------------|-------------------------|-----------------------------------------------|
|              | <b>CONSOLIDATED STATEWIDE</b>                                               | <b>47,660,220,000</b>             | <b>48,050,953,681</b>             | <b>40,034,565,838.78</b>                      | <b>83.32</b> | <b>8,016,387,842.22</b> | <b>38,233,125,981.63</b>                      |
| <b>[A]</b>   | <b>CONSOLIDATED -A</b>                                                      | <b>40,914,690,000</b>             | <b>41,306,550,474</b>             | <b>34,294,680,372.32</b>                      | <b>83.02</b> | <b>7,011,870,101.68</b> | <b>32,080,409,901</b>                         |
| 011100100101 | Government House                                                            | 28,500,000                        | 28,500,000                        | 28,387,633.03                                 | 99.61        | 112,366.97              | 29,148,769.80                                 |
| 011100100201 | Deputy Governor's Office<br>General                                         | 8,740,000                         | 8,740,000                         | 6,454,957.30                                  | 73.86        | 2,285,042.70            | 12,085,028.76                                 |
| 011100100300 | Directorate of Protocol                                                     | 3,850,000                         | 3,850,000                         | 3,820,802.90                                  | 99.24        | 29,197.10               | 4,123,127.20                                  |
| 011100100400 | Due Process & Project<br>Monitoring Bureau                                  | 31,100,000                        | 31,100,000                        | 23,401,034.30                                 | 75.24        | 7,698,965.70            | 19,229,311.39                                 |
| 011100100700 | Pilgrims Welfare Agency                                                     | 34,500,000                        | 34,500,000                        | 33,927,595.50                                 | 98.34        | 572,404.50              | 35,053,362.59                                 |
| 011100800100 | State Emergency Managency<br>Agency (SEMA)                                  | 16,400,000                        | 16,400,000                        | 15,993,961.84                                 | 97.52        | 406,038.16              | 16,236,675.80                                 |
| 011101300100 | SSG -'Administration & Finance<br>Directorate                               | 369,700,000                       | 369,700,000                       | 207,135,646.58                                | 56.03        | 162,564,353.42          | 221,847,355.78                                |
| 011101300200 | Liason Office Kaduna                                                        | 5,420,000                         | 5,420,000                         | 5,277,591.00                                  | 97.37        | 142,409.00              | 5,188,696.03                                  |
| 011101300300 | Liason Office Lagos                                                         | 3,300,000                         | 3,300,000                         | 3,272,015.80                                  | 99.15        | 27,984.20               | 3,128,354.17                                  |
| 011101300400 | Liason Office Kano                                                          | 1,200,000                         | 1,200,000                         |                                               |              |                         |                                               |
| 011101300500 | Liason Office Abuja                                                         | 3,800,000                         | 3,800,000                         | 3,985,903.60                                  | 104.89       | (185,903.60)            | 4,994,372.17                                  |
| 011101300600 | Directorate of Chieftaincy,<br>Religious Affairs & Sharia<br>Implementation | 139,200,000                       | 139,200,000                       | 25,209,650.40                                 | 18.11        | 113,990,349.60          | 133,031,183.10                                |
| 011101400100 | Research, Evaluation & Political<br>Affairs Directorate                     | 4,480,000                         | 4,480,000                         | 3,627,957.61                                  | 80.98        | 852,042.39              | 3,348,294.66                                  |

|              |                                                         |             |             |                |       |                |                |
|--------------|---------------------------------------------------------|-------------|-------------|----------------|-------|----------------|----------------|
| 011101800100 | Special Services Directorate                            | 22,700,000  | 22,700,000  | 22,257,883.43  | 98.05 | 442,116.57     | 26,338,247.83  |
| 011101800100 | (Council Affairs Dept)                                  | 1,200,000   | 1,200,000   | 334,051.80     | 27.84 | 865,948.20     | 262,167.78     |
| 011200100100 | State House of Assembly                                 | 621,690,000 | 621,690,000 | 357,538,950.61 | 57.51 | 264,151,049.39 | 202,624,044.00 |
| 012500100100 | Office of the Head of Service                           | 224,850,000 | 224,850,000 | 139,762,995.00 | 62.16 | 85,087,005.00  | 174,843,621.37 |
| 012500100200 | Establishment & Service Matters Directorate             | 450,700,000 | 450,700,000 | 446,736,128.06 | 99.12 | 3,963,871.94   | 420,642,457.25 |
| 012500100400 | Directorate of Salary & Pension Administraton           | 619,830,000 | 619,830,000 | 562,568,898.19 | 90.76 | 57,261,101.81  | 605,937,419.89 |
| 012500100500 | Manpower Development Institute                          | 33,960,000  | 33,960,000  | 32,101,773.40  | 94.53 | 1,858,226.60   |                |
| 012500100600 | Guidance & Counseling Department                        | 1,900,000   | 1,900,000   | 1,691,769.00   | 89.04 | 208,231.00     | 1,192,703.14   |
| 014000100100 | Office of the Auditor General                           | 69,500,000  | 69,500,000  | 62,695,947.98  | 90.21 | 6,804,052.02   | 61,736,972.74  |
| 014000200100 | Directorate of Local Government Audit                   | 75,950,000  | 75,950,000  | 59,642,752.66  | 78.53 | 16,307,247.34  | 56,864,600.32  |
| 014700100100 | Civil Service Commission                                | 7,380,000   | 7,300,000   | 6,356,132.40   | 87.07 | 943,867.60     | 6,160,026.20   |
| 014700200100 | Local Government Service Commission                     | 10,000,000  | 10,000,000  | 4,037,660.20   | 40.38 | 5,962,339.80   | 4,092,906.70   |
| 014800100100 | State Independent Electoral Commission                  | 8,040,000   | 8,040,000   | 6,568,766.30   | 81.70 | 1,471,233.70   | 9,491,678.40   |
| 021500100100 | Ministry of Agriculture & Natural Resources             | 325,900,000 | 325,900,000 | 293,309,907.79 | 90.00 | 32,590,092.21  | 300,682,597.65 |
| 021502102100 | Jigawa State Agricultural Research Institute            | 92,700,000  | 92,700,000  | 73,381,387.56  | 79.16 | 19,318,612.44  | 88,801,189.21  |
| 021510200100 | Jigawa Agriculture & Rural Development Authrity [JARDA] | 349,000,000 | 349,000,000 | 339,957,039.62 | 97.41 | 9,042,960.38   | 388,573,503.57 |
| 022000100100 | Ministry of Finance & Economic Planning                 | 350,200,000 | 350,200,000 | 298,738,107.30 | 85.30 | 51,461,892.70  | 301,092,670.70 |
| 022000300100 | Budget & Economic Planning Directorate                  | 33,180,000  | 33,180,000  | 32,942,437.92  | 99.28 | 237,562.08     | 41,836,729.53  |
| 022000800100 | Board of Internal Revenue General                       | 97,660,000  | 97,660,000  | 91,555,475.50  | 93.75 | 6,104,524.50   | 113,914,922.41 |

|              |                                                                   |             |             |                |       |                |                |
|--------------|-------------------------------------------------------------------|-------------|-------------|----------------|-------|----------------|----------------|
| 022001200100 | Jigawa State Bureau of Statistics                                 | 25,630,000  | 25,630,000  | -              | -     | 25,630,000.00  | -              |
| 022200100100 | Ministry of Commerce, Industries and Co-operatives                | 71,115,000  | 71,115,000  | 59,718,163.84  | 83.97 | 11,396,836.16  | 58,087,212.88  |
| 022200100200 | Mineral Resource Development Agency                               | 9,312,000   | 9,312,000   | 8,446,201.92   | 90.70 | 865,798.08     | 8,167,824.60   |
| 022200100300 | State Investment Promotion Agency (InvestJigawa)                  | 9,610,000   | 9,610,000   | -              | -     | 9,610,000.00   | -              |
| 022700600100 | Directorate of Economic Empowerment                               | 57,570,000  | 57,570,000  | 56,808,883.58  | 98.68 | 761,116.42     | 54,700,087.82  |
| 023400100100 | Ministry of Works & Transport                                     | 166,220,000 | 166,220,000 | 154,622,625.99 | 93.02 | 11,597,374.01  | 154,784,184.82 |
| 023400400100 | Jigawa Roads Maintenance Agency                                   | 11,200,000  | 11,200,000  | 10,327,759.63  | 92.21 | 872,240.37     | 10,951,926.40  |
| 023400800300 | Rural Electricity Board                                           | 26,850,000  | 26,850,000  | 26,099,631.10  | 97.21 | 750,368.90     | 26,696,367.50  |
| 023400900100 | Fire Services Directorate                                         | 80,520,000  | 80,520,000  | 62,456,092.62  | 77.57 | 18,063,907.38  | 81,056,968.67  |
| 025200100100 | Ministry of Water Resources                                       | 16,746,000  | 16,746,000  | 13,902,449.37  | 83.02 | 2,843,550.63   | 25,937,236.65  |
| 025210200100 | Jigawa State Water Board                                          | 164,005,000 | 164,005,000 | 148,854,263.56 | 90.76 | 15,150,736.44  | 139,661,237.84 |
| 025210300100 | Rural Water Supply and Sanitation Agency                          | 30,350,000  | 30,350,000  | 27,870,215.92  | 91.83 | 2,479,784.08   | 29,434,719.00  |
| 025210400100 | Small Town Water Supply Agency                                    | 223,920,000 | 223,920,000 | 205,813,603.45 | 91.91 | 18,106,396.55  | 208,959,991.14 |
| 026000100100 | Ministry of Lands, Housing, Urban & Regional Planning Development | 71,800,000  | 71,800,000  | 65,255,063.28  | 90.88 | 6,544,936.72   | 79,623,478.86  |
| 026000200100 | Jigawa State Housing Authority                                    | 13,270,000  | 13,270,000  | 11,807,571.59  | 88.98 | 1,462,428.41   | 12,942,698.70  |
| 026000300100 | Urban Development Board                                           | 52,800,000  | 52,800,000  | 51,931,934.92  | 98.36 | 868,065.08     | 51,336,764.32  |
| 026000400100 | Dutse Capital Development Authority [DCDA]                        | 60,650,000  | 71,717,716  | 68,105,427.50  | 94.96 | 3,612,288.50   | 61,441,683.46  |
| 031800500100 | High Court                                                        | 590,450,000 | 590,450,000 | 468,939,048.36 | 79.42 | 121,510,951.64 | 421,334,821.00 |

|              |                                                  |                |                 |                   |       |                  |                   |
|--------------|--------------------------------------------------|----------------|-----------------|-------------------|-------|------------------|-------------------|
| 031800600100 | Shari'a Court of Appeal                          | 714,180,000    | 714,180,000     | 670,213,447.80    | 93.84 | 43,966,552.20    | 645,648,569.00    |
| 031801100100 | Judicial Service Commission                      | 137,650,000    | 137,650,000     | 72,363,984.68     | 52.57 | 65,286,015.32    | 80,045,998.00     |
| 032600100100 | Ministry of Justice                              | 154,141,000    | 175,774,000     | 116,651,503.30    | 66.36 | 59,122,496.70    | 130,505,189.18    |
| 032600200200 | Justice Sector and Law Reform Commission         | 20,430,000     | 20,430,000      | 19,364,451.80     | 94.78 | 1,065,548.20     | 23,942,446.49     |
| 051400100100 | Ministry of Women Affairs & Social Development   | 43,100,000     | 43,100,000      | 42,182,306.90     | 97.87 | 917,693.10       | 44,110,961.49     |
| 051400100200 | Rehabilitation Board                             | 34,420,000     | 34,420,000      | 31,725,204.30     | 92.17 | 2,694,795.70     | 31,519,813.48     |
| 051700100100 | Ministry of Education, Science & Technology      | 3,139,000,000  | 3,139,000,000   | 2,746,945,016.20  | 87.51 | 392,054,983.80   | 2,586,956,350.40  |
| 051700100200 | State Educational Inspectorate & Monitoring Unit | 2,450,000      | 2,450,000       | 402,526.81        | 16.43 | 2,047,473.19     | 22,700,133.25     |
| 051700300100 | State Universal Basic Education Board            | 166,350,000    | 181,313,000     | 165,672,961.26    | 91.37 | 15,640,038.74    | 251,462,981.12    |
| 051700300103 | Inspectorate Head Quarters & Zones               | 144,500,000    | 144,500,000     | 138,582,177.11    | 95.90 | 5,917,822.89     | -                 |
| 051700400100 | Local Education Authority                        | 21,200,000,000 | 21,200,000,000  | 16,752,340,057.00 | 79.02 | 4,447,659,943.00 | 14,189,788,234.14 |
| 051700800100 | Library Board                                    | 45,400,000     | 45,400,000      | 44,784,395.16     | 98.64 | 615,604.84       | 47,392,732.76     |
| 051701000100 | Agency for Mass Education                        | 63,160,000     | 63,160,000      | 60,612,531.07     | 95.97 | 2,547,468.93     | 58,622,981.82     |
| 051701100100 | Nomadic Education Agency                         | 464,870,000    | 464,870,000     | 408,786,744.87    | 87.94 | 56,083,255.13    | 409,204,293.53    |
| 051701800100 | Jigawa State Polytechnic                         | 510,821,000    | 510,821,000     | 473,157,815.58    | 92.63 | 37,663,184.42    | 445,242,351.04    |
| 051701800200 | Binyaminu Usman Polytechnic                      | 370,400,000    | 370,400,000     | 356,456,713.80    | 96.24 | 13,943,286.20    | 365,811,324.85    |
| 051701900100 | Jigawa State College of Education                | 996,500,000    | 1,029,552,796.0 | 979,306,851.67    | 95.12 | 50,245,944.33    | 959,764,259.03    |
| 051702100100 | Sule Lamido University, Kafin-Hausa              | 825,880,000    | 825,880,000     | 719,647,285.01    | 87.14 | 106,232,714.99   | 586,003,202.87    |

|              |                                               |             |             |                |       |                |                |
|--------------|-----------------------------------------------|-------------|-------------|----------------|-------|----------------|----------------|
| 051705500100 | Science & Technical Education Board           | 527,900,000 | 527,900,000 | 472,724,339.28 | 89.55 | 55,175,660.72  | 524,822,812.43 |
| 051705600100 | Jigawa State Scholarships Board               | 8,150,000   | 8,150,000   | 7,396,494.23   | 90.75 | 753,505.77     | 10,992,120.10  |
| 051705600200 | Dutse Model / Capital School                  | 158,370,000 | 158,370,000 | 141,872,173.76 | 89.58 | 16,497,826.24  | 127,268,068.98 |
| 051706000100 | Jigawa State College of Islamic Legal Studies | 387,750,000 | 387,750,000 | 360,959,980.11 | 93.09 | 26,790,019.89  | 332,870,329.18 |
| 051706100100 | Institute of Information Technology           | 226,640,000 | 226,640,000 | 201,769,058.46 | 89.03 | 24,870,941.54  | 201,189,422.21 |
| 051706300100 | Islamic Education Bureau                      | 863,200,000 | 863,200,000 | 756,350,019.83 | 87.62 | 106,849,980.17 | 636,826,230.47 |
| 051706300100 | Bamaina Academy                               | 11,600,000  | 11,600,000  | 5,709,280.50   | 49.22 | 5,890,719.50   | 10,548.00      |
| 052100100100 | Ministry of Health                            | 571,790,000 | 671,790,000 | 594,713,761.82 | 88.53 | 77,076,238.18  | 768,839,174.83 |
| 052100100110 | Babura General Hospital                       | 162,200,000 | 196,519,399 | 186,653,014.51 | 94.98 | 9,866,384.49   | 193,819,761.43 |
| 052100100111 | Birnin Kudu General Hospital                  | 361,960,000 | 399,962,994 | 345,709,458.18 | 86.44 | 54,253,535.82  | 446,785,429.51 |
| 052100100112 | Birniwa General Hospital                      | 142,640,000 | 148,880,035 | 137,507,047.15 | 92.36 | 11,372,987.85  | 159,356,059.05 |
| 052100100113 | Dutse General Hospital                        | 465,650,000 | 483,179,260 | 438,841,104.13 | 90.82 | 44,338,155.87  | 478,020,566.44 |
| 052100100114 | Gumel General Hospital                        | 301,520,000 | 325,722,054 | 301,870,412.45 | 92.68 | 23,851,641.55  | 337,258,072.11 |
| 052100100115 | Gwaram Cottage Hospital                       | 124,200,000 | 124,200,000 | 105,996,738.82 | 85.34 | 18,203,261.18  | 127,507,291.67 |
| 052100100116 | Hadejia General Hospital                      | 519,860,000 | 519,860,000 | 501,498,055.96 | 96.47 | 18,361,944.04  | 626,619,393.70 |
| 052100100117 | Hadejia Tuberculosis and Leprosy Hospital     | 45,340,000  | 45,340,000  | 43,809,358.00  | 96.62 | 1,530,642.00   | 59,917,803.88  |
| 052100100118 | Jahun General Hospital                        | 247,400,000 | 272,102,973 | 240,248,988.85 | 88.29 | 31,853,984.15  | 268,594,281.48 |
| 052100100119 | Kafin Hausa [Bulangu] Cottage Hospital        | 96,630,000  | 96,630,000  | 84,090,148.04  | 87.02 | 12,539,851.96  | 110,700,723.98 |
| 052100100120 | Kafin Hausa General Hospital                  | 133,100,000 | 141,592,078 | 132,683,859.52 | 93.71 | 8,908,218.48   | 155,886,263.32 |

|                     |                                        |                      |                      |                         |              |                       |                         |
|---------------------|----------------------------------------|----------------------|----------------------|-------------------------|--------------|-----------------------|-------------------------|
| 052100100121        | Kazaure General Hospital               | 335,260,000          | 371,331,398          | 338,688,732.13          | 91.21        | 32,642,665.87         | 357,919,212.28          |
| 052100100122        | Kazaure Psychiatric Hospital           | 40,930,000           | 40,930,000           | 34,838,876.54           | 85.12        | 6,091,123.46          | 56,200,369.00           |
| 052100100123        | Ringim General Hospital                | 229,700,000          | 251,363,771          | 249,921,191.36          | 99.43        | 1,442,579.64          | 283,828,854.12          |
| 052100300100        | Primary Health Care Development Agency | 191,100,000          | 191,100,000          | 178,000,553.16          | 93.15        | 13,099,446.84         | 218,835,096.22          |
| <b>052100300100</b> | <b>PHCD -LGA Management Offices</b>    |                      |                      |                         |              |                       |                         |
| <b>[B]</b>          | <b>CONSOLIDATED -B</b>                 | <b>4,582,000,000</b> | <b>4,582,000,000</b> | <b>3,693,649,092.11</b> | <b>80.61</b> | <b>888,350,907.89</b> | <b>4,168,428,865.27</b> |
| 052100400100        | Auyo -PHCD/MO                          |                      |                      | 87,141,786.14           |              |                       | 95,277,551.82           |
| 052100400100        | Babura -PHCD/MO                        |                      |                      | 153,523,786.86          |              |                       | 171,097,185.14          |
| 052100400100        | Birnin Kudu -PHCD/MO                   |                      |                      | 143,710,877.67          |              |                       | 160,149,489.89          |
| 052100400100        | Birniwa -PHCD/MO                       |                      |                      | 89,954,564.99           |              |                       | 99,802,591.10           |
| 052100400100        | Buji -PHCD/MO                          |                      |                      | 83,716,783.12           |              |                       | 92,396,161.03           |
| 052100400100        | Dutse -PHCD/MO                         |                      |                      | 187,418,818.06          |              |                       | 211,267,158.15          |
| 052100400100        | Gagarawa -PHCD/MO                      |                      |                      | 83,288,852.67           |              |                       | 93,323,244.33           |
| 052100400100        | Garki -PHCD/MO                         |                      |                      | 139,850,089.06          |              |                       | 154,316,716.01          |
| 052100400100        | Gumel -PHCD/MO                         |                      |                      | 128,619,704.40          |              |                       | 143,130,587.00          |
| 052100400100        | Guri -PHCD/MO                          |                      |                      | 83,673,135.00           |              |                       | 91,647,995.00           |
| 052100400100        | Gwaram -PHCD/MO                        |                      |                      | 276,103,336.47          |              |                       | 305,665,548.53          |
| 052100400100        | Gwiwa -PHCD/MO                         |                      |                      | 63,376,102.19           |              |                       | 70,046,315.11           |
| 052100400100        | Hadejia -PHCD/MO                       |                      |                      | 397,236,756.43          |              |                       | 436,124,537.51          |

|              |                                     |                      |                      |                         |       |                |                      |
|--------------|-------------------------------------|----------------------|----------------------|-------------------------|-------|----------------|----------------------|
| 052100400100 | Jahun -PHCD/MO                      |                      |                      | 216,393,056.17          |       |                | 243,056,577.10       |
| 052100400100 | kafin Hausa -PHCD/MO                |                      |                      | 136,829,754.96          |       |                | 151,547,828.00       |
| 052100400100 | Kaugama -PHCD/MO                    |                      |                      | 95,394,472.27           |       |                | 178,566,785.15       |
| 052100400100 | Kazaure -PHCD/MO                    |                      |                      | 182,655,678.33          |       |                | 202,374,973.43       |
| 052100400100 | Kkir Kasamma -PHCD/MO               |                      |                      | 102,599,125.73          |       |                | 113,892,403.81       |
| 052100400100 | Kiyawa -PHCD/MO                     |                      |                      | 137,666,811.24          |       |                | 153,978,223.39       |
| 052100400100 | Maigatari -PHCD/MO                  |                      |                      | 155,599,194.34          |       |                | 171,891,851.40       |
| 052100400100 | Malam Madori -PHCD/MO               |                      |                      | 76,136,707.46           |       |                | 83,956,566.10        |
| 052100400100 | Miga -PHCD/MO                       |                      |                      | 14,703,535.19           |       |                | 15,743,675.24        |
| 052100400100 | Ringim -PHCD/MO                     |                      |                      | 196,312,256.01          |       |                | 216,233,429.51       |
| 052100400100 | Roni -PHCD/MO                       |                      |                      | 162,963,256.60          |       |                | 180,684,930.33       |
| 052100400100 | Sule Tankarkar -PHCD/MO             |                      |                      | 106,814,345.06          |       |                | 119,641,606.92       |
| 052100400100 | Taura -PHCD/MO                      |                      |                      | 138,780,861.31          |       |                | 154,036,681.19       |
| 052100400100 | Yankwashi -PHCD/MO                  |                      |                      | 53,185,444.38           |       |                | 58,578,253.08        |
| <b>[C]</b>   | <b>CONSOLIDATED - C</b>             | <b>2,163,530,000</b> | <b>2,162,403,207</b> | <b>2,046,236,374.35</b> | 94.63 | 116,166,832.65 | <b>1,984,287,216</b> |
| 052110400107 | School of Nursing B/Kudu            | 241,570,000          | 262,034,207          | 254,105,362.84          | 96.97 | 7,928,844.16   | 243,756,409.65       |
| 052110400109 | School of Nursing Hadejia           | 45,370,000           | 32,780,000           | -                       | -     | 32,780,000.00  | -                    |
| 052110600100 | School of Health Technology         | 199,610,000          | 199,610,000          | 190,762,500.21          | 95.57 | 8,847,499.79   | 193,436,979.15       |
| 052111600100 | Rasheed Shekoni Specialist Hospital | 838,760,000          | 838,760,000          | 821,313,158.79          | 97.92 | 17,446,841.21  | 749,996,269.52       |

|              |                                                                    |             |              |                |       |               |                |
|--------------|--------------------------------------------------------------------|-------------|--------------|----------------|-------|---------------|----------------|
| 052300100100 | Ministry of Information, Youths, Sports & Culture                  | 101,110,000 | 101,109,000  | 95,046,700.16  | 94.00 | 6,062,299.84  | 92,040,622.49  |
| 052300200100 | History & Culture Bureau                                           | 23,630,000  | 23,630,000   | 22,392,888.85  | 94.76 | 1,237,111.15  | 22,819,044.87  |
| 052300300100 | Jigawa State Broadcasting Corporation (Television)                 | 49,890,000  | 49,890,000   | 49,021,226.09  | 98.26 | 868,773.91    | 50,057,476.81  |
| 052300400100 | Jigawa State Broadcasting Corporation (Radio)                      | 100,210,000 | 100,210,000  | 96,393,405.76  | 96.19 | 3,816,594.24  | 101,717,733.54 |
| 052300700100 | Jigawa State Sports Council                                        | 75,310,000  | 66,310,000.0 | 64,453,041.63  | 97.20 | 1,856,958.37  | 105,390,880.08 |
| 053500100100 | Ministry of Environment                                            | 114,830,000 | 114,830,000  | 108,199,264.53 | 94.23 | 6,630,735.47  | 103,884,047.23 |
| 053501600100 | Jigawa State Environmental Protection & Sanitation Agency [JISEPA] | 317,400,000 | 317,400,000  | 295,754,236.99 | 93.18 | 21,645,763.01 | 241,945,930.08 |
| 053505600100 | Alternative Energy Fund                                            | 2,340,000   | 2,340,000    | 2,052,346.90   | 87.71 | 287,653.10    | 492,000.00     |
| 055100100100 | Ministry For Local Governments & Comm. Development                 | 53,500,000  | 53,500,000   | 46,742,241.60  | 87.37 | 6,757,758.40  | 78,749,822.30  |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 11

### SOCIAL BENEFITS

| ORG-CODE            | ECON-CODE | ORGANISATION/SUB - ORGANISATION            | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N | INDEX<br>%   | VARIANCE              | 2018<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N |
|---------------------|-----------|--------------------------------------------|-----------------------------------|-----------------------------------|----------------------------------------------------|--------------|-----------------------|----------------------------------------------------|
|                     |           | <b>CONSOLIDATED</b>                        | <b>3,072,773,000.00</b>           | <b>3,072,773,000.00</b>           | <b>2,369,561,920.02</b>                            | <b>77.1</b>  | <b>703,211,079.98</b> | <b>2,083,800,059.1900</b>                          |
| <b>011101300100</b> |           | <b>SSG's Administration &amp; Finance</b>  | <b>150,000,000</b>                | <b>150,000,000.00</b>             | <b>148,184,848.99</b>                              | <b>98.79</b> | <b>1,815,151.01</b>   | <b>23,915,221.26</b>                               |
| 011101300100        | 21030105  | SEVERANCE GRATUITY                         | 90,000,000.00                     | 90,000,000.00                     | 89,356,129.46                                      | 99.28        | 643,870.54            | 13,217,776.26                                      |
| 011101300100        | 21030107  | ONCE-IN-4YEAR F/ALLOW                      | 60,000,000.00                     | 60,000,000.00                     | 58,828,719.53                                      | 98.05        | 1,171,280.47          | 10,697,445.00                                      |
| <b>012500100100</b> |           | <b>Office of the Head of Civil Service</b> | <b>55,773,000.00</b>              | <b>55,773,000.00</b>              | <b>52,811,385.00</b>                               | <b>94.69</b> | <b>2,961,615.00</b>   | <b>11,770,895.00</b>                               |
| 012500100100        | 21030105  | SEVERANCE GRATUITY                         | 12,973,000.00                     | 12,973,000.00                     | 11,785,285.00                                      | 90.84        | 1,187,715.00          | 4,011,675.00                                       |
| 012500100100        | 21030106  | BEREAVED FAMILY ALL.                       | 2,000,000.00                      | 2,000,000.00                      | 1,590,000.00                                       | 79.50        | 410,000.00            | 272,000.00                                         |
| 012500100100        | 21030107  | ONCE-IN-4YEAR F/ALLOW                      | 40,800,000.00                     | 40,800,000.00                     | 39,436,100.00                                      | 96.66        | 1,363,900.00          | 7,487,220.00                                       |
| <b>012500100406</b> |           | <b>State Pension Department</b>            | <b>640,000,000.00</b>             | <b>640,000,000.00</b>             | <b>590,467,314.29</b>                              | <b>92.26</b> | <b>49,532,685.71</b>  | <b>2,048,113,942.93</b>                            |
| 012500100406        | 21030101  | RETIREMENT GRATUITY                        | 70,000,000.00                     | 70,000,000.00                     | 29,652,333.28                                      | 42.36        | 40,347,666.72         | 47,864,944.03                                      |
| 012500100406        | 21030102  | STATUTORY PENSION                          | 500,000,000.00                    | 500,000,000.00                    | 491,078,947.01                                     | 98.22        | 8,921,052.99          | 500,120,000.00                                     |
| 012500100406        | 21030103  | CONTRACT GRATUITY                          | 30,000,000.00                     | 30,000,000.00                     | 29,878,323.36                                      | 99.59        | 121,676.64            | 47,707,642.42                                      |
| 012500100406        | 21030104  | DEATH GRATUITY                             | 40,000,000.00                     | 40,000,000.00                     | 39,857,710.64                                      | 99.64        | 142,289.36            | 29,981,030.00                                      |
| <b>022000700100</b> |           | <b>Office of the Accountant General</b>    | <b>2,000,000,000.00</b>           | <b>2,000,000,000.00</b>           | <b>1,451,888,371.74</b>                            | <b>72.59</b> | <b>548,111,628.26</b> | <b>1,422,440,326.48</b>                            |
| 02102020200         | 21020202  | 17% GOVERNMENT CONTRIBUTION TO PENSION     | 2,000,000,000.00                  | 2,000,000,000.00                  | 1,451,888,371.74                                   | 72.59        | 548,111,628.26        | 1,422,440,326.48                                   |
| <b>051400100200</b> |           | <b>Rehabilitation Board</b>                | <b>227,000,000.00</b>             | <b>227,000,000.00</b>             | <b>126,210,000.00</b>                              | <b>55.60</b> | <b>100,790,000.00</b> | <b>1,422,440,326.48</b>                            |
| 051400100200        |           | Security Allowance for Disabled Persons    | 227,000,000.00                    | 227,000,000.00                    | 126,210,000.00                                     | 55.60        | 100,790,000.00        | 1,422,440,326.00                                   |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statements No. 12

### CONSOLIDATED REVENUE FUND CHARGES [OTHER CHARGES]

| CLASS CODE   | ORGANISATION/SUB - ORGANISATION                                  | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N | INDEX<br>%   | VARIANCE<br>N        | 2018<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N |
|--------------|------------------------------------------------------------------|-----------------------------------|-----------------------------------|----------------------------------------------------|--------------|----------------------|----------------------------------------------------|
|              | <b>CONSOLIDATED REVENUE FUND CHARGES</b>                         | <b>171,738,000.00</b>             | <b>171,727,000.00</b>             | <b>146,384,264.85</b>                              | <b>85.24</b> | <b>25,342,735.15</b> | <b>175,858,384.98</b>                              |
| 011101300101 | SSG's Office -Governor & Deputy Governor[CRFC]                   | 16,260,000                        | 16,260,000                        | 16,259,708.40                                      | 100.00       | 291.60               | 16,259,174.00                                      |
| 011101300101 | State Auditor General [CRFC]                                     | 5,430,000                         | 5,428,000                         | 3,167,500.00                                       | 58.35        | 2,260,500.00         | 5,428,234.80                                       |
| 014000200101 | Office of the Auditor General Local Government Audit             | 5,430,000                         | 5,428,000                         | 5,426,750.00                                       | 99.98        | 1,250.00             | 4,544,326.80                                       |
| 014700100101 | Chairman & Members, CSC                                          | 16,160,000                        | 16,159,000                        | 8,018,756.18                                       | 49.62        | 8,140,243.82         | 16,157,586.00                                      |
| 014700200101 | Chairman & Members, LGSC                                         | 21,328,000                        | 21,328,000                        | 21,328,266.00                                      | 100.00       | (266.00)             | 19,206,133.69                                      |
| 014800100101 | SIEC- Chairman & Commission Members                              | 42,270,000                        | 42,268,000                        | 31,626,510.20                                      | 74.82        | 10,641,489.80        | 34,868,778.83                                      |
| 022000700101 | Office of the Accountant General (CRFC)                          | 5,430,000                         | 5,428,000                         | 2,209,770.00                                       | 40.71        | 3,218,230.00         | 4,986,280.80                                       |
| 022000700101 | Office of the Accountant General (Statatutory Allocation to LGs) | 54,000,000                        | 54,000,000                        | 53,333,333.33                                      | 98.77        | 666,666.67           | 53,333,333.33                                      |
| 022000800101 | Office of the Chairman Board of Internal Revenue                 | 5,430,000                         | 5,428,000                         | 5,013,670.74                                       | 92.37        | 414,329.26           | 11,186,466.08                                      |

**JIGAWA STATE FINANCIAL REPORT, 2019**  
**Notes to Financial Statements No. 13**  
**OTHER RECURRENT COST [FORMALY OVER HEAD COST]**

| ORG-CODE     | ORGANISATION/SUB - ORGANISATION                      | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N | INDEX<br>%   | VARIANCE                | 2018<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N |
|--------------|------------------------------------------------------|-----------------------------------|-----------------------------------|----------------------------------------------------|--------------|-------------------------|----------------------------------------------------|
|              | <b>CONSOLIDATED STATEWIDE</b>                        | <b>21,062,000,000</b>             | <b>21,795,358,000</b>             | <b>19,684,028,872.37</b>                           | <b>90.31</b> | <b>2,111,329,127.63</b> | <b>22,367,348,870.12</b>                           |
| <b>[A]</b>   | <b>CONSOLIDATED -A</b>                               | <b>20,236,034,000</b>             | <b>20,868,002,000</b>             | <b>18,851,590,888.07</b>                           | <b>90.34</b> | <b>2,016,411,111.93</b> | <b>18,556,190,015.64</b>                           |
| 011100100101 | Government House                                     | 918,000,000                       | 918,000,000                       | 775,678,569.12                                     | 84.50        | 142,321,430.88          | 750,407,333.00                                     |
| 011100100201 | Deputy Governor's Office General                     | 310,000,000                       | 310,000,000                       | 291,304,593.00                                     | 93.97        | 18,695,407.00           | 981,462,003.50                                     |
| 011100100300 | Directorate of Protocol                              | 213,000,000                       | 213,000,000                       | 183,408,707.09                                     | 86.11        | 29,591,292.91           | 734,119,236.66                                     |
| 011100100400 | Due Process & Project Monitoring Bureau              | 48,000,000                        | 50,000,000                        | 46,669,146.82                                      | 93.34        | 3,330,853.18            | 195,942,350.35                                     |
| 011100100700 | Pilgrims Welfare Agency                              | 465,000,000                       | 465,000,000                       | 321,284,339.09                                     | 69.09        | 143,715,660.91          | 51,400,416.49                                      |
| 011100800100 | State Emergency Managency Agency (SEMA)              | 124,000,000                       | 124,000,000                       | 115,847,694.15                                     | 93.43        | 8,152,305.85            | 271,078,873.23                                     |
| 011101300100 | Administration & Finance Directorate                 | 442,500,000                       | 530,500,000                       | 473,244,438.69                                     | 89.21        | 57,255,561.31           | 271,078,873.23                                     |
| 011101300200 | Liason Office Kaduna                                 | 4,250,000                         | 4,250,000                         | 2,177,830.00                                       | 51.24        | 2,072,170.00            | -                                                  |
| 011101300300 | Liason Office Lagos                                  | 13,000,000                        | 13,000,000                        | 9,972,042.00                                       | 76.71        | 3,027,958.00            | 7,701,668.00                                       |
| 11101300400  | Liaison Office Kano                                  | 1,800,000                         | 1,800,000                         | 1,129,417.00                                       | 62.75        | 670,583.00              | 312,459,610.47                                     |
| 011101300500 | Liason Office Abuja                                  | 16,900,000                        | 22,900,000                        | 2,177,830.00                                       | 9.51         | 20,722,170.00           |                                                    |
| 011101300600 | Chieftaincy & Religious Affairs Directorate          | 106,000,000                       | 186,000,000                       | 166,764,156.50                                     | 89.66        | 19,235,843.50           | 695,727,710.50                                     |
| 011101400100 | Research, Evaluation & Political Affairs Directorate | 85,000,000                        | 85,000,000                        | 73,036,023.00                                      | 85.92        | 11,963,977.00           | 75,914,535.50                                      |
| 011101800100 | Special Services Directorate                         | 730,100,000                       | 1,018,000,000                     | 1,017,422,751.71                                   | 99.94        | 577,248.29              | 3,924,644.00                                       |
| 011101800100 | (Council Affairs Department                          | 12,000,000                        | 12,000,000                        | 6,574,341.05                                       | 54.79        | 5,425,658.95            | 7,701,668.00                                       |
| 011200100100 | State House of Assembly                              | 2,800,000,000                     | 2,800,000,000                     | 2,798,350,100.00                                   | 99.94        | 1,649,900.00            | 39,224,796.14                                      |
| 012500100100 | Office of the Head of Service                        | 382,000,000                       | 382,000,000                       | 371,711,817.50                                     | 97.31        | 10,288,182.50           | 1,600,270.00                                       |
| 012500100200 | Establishment & Service Matters Directorate          | 9,000,000                         | 9,000,000                         | 4,239,800.00                                       | 47.11        | 4,760,200.00            | 9,930,424.11                                       |
| 012500100300 | Manpower Development & Training Directorate          | 80,000,000                        | 80,000,000                        | 56,070,330.15                                      | 70.09        | 23,929,669.85           |                                                    |

|              |                                                         |               |               |                  |       |               |                |
|--------------|---------------------------------------------------------|---------------|---------------|------------------|-------|---------------|----------------|
| 012500100400 | Directorate of Salary & Pension Administraton           | 6,000,000     | 6,000,000     | 4,397,504.50     | 73.29 | 1,602,495.50  | 98,194,786.00  |
| 012500100500 | Manpower Development Institute                          | 65,000,000    | 43,475,000    | 33,070,330.15    | 76.07 | 10,404,669.85 | 624,375,012.64 |
| 012500100600 | Guidance & Counseling Department                        | 25,000,000    | 25,000,000    | 22,370,279.00    | 89.48 | 2,629,721.00  | 517,470,334.74 |
| 014000100100 | Office of the Auditor General                           | 24,000,000    | 24,000,000    | 23,686,654.90    | 98.69 | 313,345.10    | 6,190,070.50   |
| 014000200100 | Directorate of Local Government Audit                   | 129,050,000   | 129,050,000   | 116,753,159.68   | 90.47 | 12,296,840.32 | 82,960,995.50  |
| 014700100100 | Civil Service Commission                                | 12,000,000    | 12,000,000    | 9,065,824.80     | 75.55 | 2,934,175.20  | 13,163,312.00  |
| 014700200100 | Local Government Service Commission                     | 515,000,000   | 515,000,000   | 513,543,812.21   | 99.72 | 1,456,187.79  | 4,590,299.90   |
| 014800100100 | State Independent Electoral Commission                  | 590,000,000   | 706,489,000   | 697,387,345.33   | 98.71 | 9,101,654.67  | 832,206,365.52 |
| 021500100100 | Ministry of Agriculture & Natural Resources             | 24,000,000    | 24,000,000    | 22,596,487.35    | 94.15 | 1,403,512.65  | 816,884,851.76 |
| 021502102100 | Jigawa State Agricultural Research Institute            | 3,600,000     | 3,600,000     | 3,061,450.00     | 85.04 | 538,550.00    | -              |
| 021510200100 | Jigawa Agriculture & Rural Development Authrity [JARDA] | 16,000,000    | 16,000,000    | 14,616,480.00    | 91.35 | 1,383,520.00  | 15,321,513.76  |
| 021511511500 | Farmers and Herdsmen Board                              | 3,900,000     | 3,900,000     | 2,925,000.00     | 75.00 | 975,000.00    |                |
| 022000100100 | Ministry of Finance & Economic Planning                 | 920,000,000   | 1,029,700,000 | 1,021,125,270.01 | 99.17 | 8,574,729.99  | 17,567,424.94  |
| 022000300100 | Budget & Economic Planning Directorate                  | 27,740,000    | 27,740,000    | 25,929,026.00    | 93.47 | 1,810,974.00  | 17,567,424.94  |
| 022000300200 | Economic Planning Board                                 | 24,000,000    | 24,000,000    | 0.00             | 0.00  | 24,000,000.00 |                |
| 022000700100 | Office of the Accountant General                        | 21,360,000    | 21,360,000    | 17,839,987.15    | 83.52 | 3,520,012.85  | -              |
| 022000800100 | Board of Internal Revenue General                       | 51,000,000    | 51,000,000    | 45,456,213.87    | 89.13 | 5,543,786.13  | 132,096,652.87 |
| 022001200100 | Jigawa State Bureau of Statistics                       | 18,000,000    | 18,000,000    | 0.00             | 0.00  | 18,000,000.00 | 132,096,652.87 |
| 022200100100 | Ministry of Commerce, Industries and Co-operatives      | 24,000,000    | 24,000,000    | 7,128,636.67     | 29.70 | 16,871,363.33 | 18,095,625.00  |
| 022200100200 | Mineral Resource Development Agency                     | 4,000,000     | 4,000,000     | 1,072,000.00     | 26.80 | 2,928,000.00  | 18,095,625.00  |
| 022200100300 | State Investment Promotion Agency (InvestJigawa)        | 24,000,000    | 24,000,000    | 11,225,890.73    | 46.77 | 12,774,109.27 | 7,047,726.00   |
| 022700600100 | Directorate of Economic Empowerment                     | 17,200,000    | 17,200,000    | 16,785,685.51    | 97.59 | 414,314.49    | 7,047,726.00   |
| 023400100100 | Ministry of Works & Transport                           | 1,320,000,000 | 1,320,000,000 | 1,292,529,019.00 | 97.92 | 27,470,981.00 |                |
| 023400400100 | Jigawa Roads Maintenance Agency                         | 24,000,000    | 24,000,000    | 19,875,642.84    | 82.82 | 4,124,357.16  | 36,011,145.39  |

|              |                                                                   |               |               |                  |       |                |                  |
|--------------|-------------------------------------------------------------------|---------------|---------------|------------------|-------|----------------|------------------|
| 023400800300 | Rural Electricity Board                                           | 219,700,000   | 219,700,000   | 209,772,800.00   | 95.48 | 9,927,200.00   | 24,236,528.39    |
| 023400900100 | Fire Services Directorate                                         | 7,200,000     | 7,200,000     | 6,639,622.72     | 92.22 | 560,377.28     | 11,774,617.00    |
| 025200100100 | Ministry of Water Resources                                       | 1,110,000,000 | 1,110,000,000 | 975,782,086.21   | 87.91 | 134,217,913.79 | 2,050,203,865.72 |
| 025210200100 | Jigawa State Water Board                                          | 25,000,000    | 25,000,000    | 17,575,579.50    | 70.30 | 7,424,420.50   | 2,031,473,773.32 |
| 025210300100 | Rural Water Supply and Sanitation Agency                          | 7,200,000     | 7,200,000     | 3,498,940.00     | 48.60 | 3,701,060.00   | 18,730,092.40    |
| 025210400100 | Small Town Water Supply Agency                                    | 16,400,000    | 16,400,000    | 14,009,000.93    | 85.42 | 2,390,999.07   | 465,801,027.51   |
| 026000100100 | Ministry of Lands, Housing, Urban & Regional Planning Development | 18,000,000    | 18,000,000    | 10,588,468.00    | 58.82 | 7,411,532.00   | 175,569,062.62   |
| 026000200100 | Jigawa State Housing Authority                                    | 13,000,000    | 13,000,000    | 11,759,643.26    | 90.46 | 1,240,356.74   | 6,730,929.73     |
| 026000300100 | Urban Development Board                                           | 12,000,000    | 12,000,000    | 2,250,492.35     | 18.75 | 9,749,507.65   | 104,115,532.00   |
| 026000400100 | Dutse Capital Development Authority [DCDA]                        | 43,200,000    | 43,200,000    | 36,523,741.00    | 84.55 | 6,676,259.00   | 71,818,078.74    |
| 031800500100 | High Court                                                        | 250,000,000   | 250,000,000   | 239,610,829.44   | 95.84 | 10,389,170.56  | 4,596,444.00     |
| 031800600100 | Shari'a Court of Appeal                                           | 150,000,000   | 150,000,000   | 96,944,241.48    | 64.63 | 53,055,758.52  | 39,226,600.00    |
| 031801100100 | Judicial Service Commission                                       | 28,500,000    | 28,500,000    | 16,064,370.00    | 56.37 | 12,435,630.00  | -                |
| 032600100100 | Ministry of Justice                                               | 140,000,000   | 118,367,000   | 47,739,873.00    | 40.33 | 70,627,127.00  | 7,594,746.97     |
| 032600200200 | Justice Sector and Law Reform Commission                          | 7,200,000     | 7,200,000     | 4,635,528.00     | 64.38 | 2,564,472.00   | 3,798,908.66     |
| 051400100100 | Ministry of Women Affairs & Social Development                    | 15,360,000    | 15,360,000    | 7,221,770.00     | 47.02 | 8,138,230.00   | 3,254,865.94     |
| 051400100200 | Rehabilitation Board                                              | 424,000,000   | 424,000,000   | 398,353,985.25   | 93.95 | 25,646,014.75  | 9,137,196.92     |
| 051700100100 | Ministry of Education, Science & Technology                       | 2,584,000,000 | 2,584,000,000 | 2,321,832,948.00 | 89.85 | 262,167,052.00 | 6,109,281.45     |
| 051700100200 | State Educational Inspectorate & Monitoring Unit                  | 18,000,000    | 18,000,000    | 13,251,556.68    | 73.62 | 4,748,443.32   | 1,801,202.15     |
| 051700300100 | State Universal Basic Education Board                             | 942,000,000   | 927,037,000   | 911,245,879.57   | 98.30 | 15,791,120.43  | 7,004,866.23     |
| 051700300103 | Inspectorate Head Quarters & Zones                                |               |               | 0.00             |       |                | 985,930.10       |
| 051700800100 | Library Board                                                     | 3,600,000     | 3,600,000     | 2,019,137.13     | 56.09 | 1,580,862.87   | 296,734.90       |
| 051701000100 | Agency for Mass Education                                         | 5,400,000     | 5,400,000     | 3,199,581.99     | 59.25 | 2,200,418.01   | 2,193,503.30     |
| 051701100100 | Nomadic Education Agency                                          | 17,520,000    | 17,520,000    | 16,854,872.31    | 96.20 | 665,127.69     | 18,149,137.00    |

|              |                                               |               |               |                |       |                |                  |
|--------------|-----------------------------------------------|---------------|---------------|----------------|-------|----------------|------------------|
| 051701800100 | Jigawa State Polytechnic                      | 100,000,000   | 100,000,000   | 92,346,528.28  | 92.35 | 7,653,471.72   | 260,368.00       |
| 051701800200 | Binyaminu Usman Polytechnic                   | 84,000,000    | 84,000,000    | 73,897,254.89  | 87.97 | 10,102,745.11  | 3,157,638.80     |
| 051701900100 | Jigawa State College of Education             | 120,000,000   | 120,000,000   | 111,690,281.50 | 93.08 | 8,309,718.50   | 60,746,380.61    |
| 051702100100 | Sule Lamido University, Kafin-Hausa           | 397,000,000   | 397,000,000   | 392,303,888.62 | 98.82 | 4,696,111.38   | 60,746,380.61    |
| 051705500100 | Science & Technical Education Board           | 430,000,000   | 430,000,000   | 406,591,024.31 | 94.56 | 23,408,975.69  | 65,340,602.25    |
| 051705600100 | Jigawa State Scholarships Board               | 1,205,270,000 | 1,205,270,000 | 624,672,976.00 | 51.83 | 580,597,024.00 | 65,340,602.25    |
| 051705600200 | Dutse Model / Capital School                  | 103,000,000   | 103,000,000   | 91,045,336.15  | 88.39 | 11,954,663.85  | 7,431,016.00     |
| 051706000100 | Jigawa State College of Islamic Legal Studies | 80,000,000    | 80,000,000    | 76,910,473.94  | 96.14 | 3,089,526.06   | 7,431,016.00     |
| 051706100100 | Institute of Information Technology           | 204,000,000   | 204,000,000   | 197,768,286.94 | 96.95 | 6,231,713.06   | 22,901,479.43    |
| 051706300100 | Islamic Education Bureau                      | 502,744,000   | 502,744,000   | 497,558,468.71 | 98.97 | 5,185,531.29   | 21,523,481.93    |
| 051706300100 | Bamaina Academy                               | 6,900,000     | 6,900,000     | 5,856,745.12   | 84.88 | 1,043,254.88   | 1,377,997.50     |
| 052100100100 | Ministry of Health                            | 180,000,000   | 180,000,000   | 178,756,435.45 | 99.31 | 1,243,564.55   | 17,528,728.01    |
| 052100100110 | Babura General Hospital                       | 4,000,000     | 4,000,000     | 3,936,298.19   | 98.41 | 63,701.81      | 17,528,728.01    |
| 052100100111 | Birnin Kudu General Hospital                  | 4,000,000     | 4,000,000     | 3,276,207.00   | 81.91 | 723,793.00     | 1,024,617,961.24 |
| 052100100112 | Birniwa General Hospital                      | 4,000,000     | 4,000,000     | 3,053,100.80   | 76.33 | 946,899.20     | 1,024,617,961.24 |
| 052100100113 | Dutse General Hospital                        | 4,250,000     | 4,250,000     | 3,428,372.89   | 80.67 | 821,627.11     | 1,158,380,036.81 |
| 052100100114 | Gumel General Hospital                        | 4,000,000     | 4,000,000     | 2,292,451.00   | 57.31 | 1,707,549.00   | 1,146,086,819.70 |
| 052100100115 | Gwaram Cottage Hospital                       | 2,300,000     | 2,300,000     | 1,923,678.18   | 83.64 | 376,321.82     | 7,367,397.11     |
| 052100100116 | Hadejia General Hospital                      | 4,800,000     | 4,800,000     | 3,804,221.15   | 79.25 | 995,778.85     | 4,925,820.00     |
| 052100100117 | Hadejia Tuberculosis and Leprosy Hospital     | 1,460,000     | 1,460,000     | 1,452,752.41   | 99.50 | 7,247.59       | 16,099,356.80    |
| 052100100118 | Jahun General Hospital                        | 4,000,000     | 4,000,000     | 3,771,256.22   | 94.28 | 228,743.78     | 16,099,356.80    |
| 052100100119 | Kafin Hausa [Bulangu] Cottage Hospital        | 2,300,000     | 2,300,000     | 1,925,254.27   | 83.71 | 374,745.73     | 113,657,708.72   |
| 052100100120 | Kafin Hausa General Hospital                  | 4,030,000     | 4,030,000     | 3,524,365.12   | 87.45 | 505,634.88     | 113,657,708.72   |
| 052100100121 | Kazaure General Hospital                      | 4,000,000     | 4,000,000     | 3,231,879.64   | 80.80 | 768,120.36     | 7,950,112.94     |
| 052100100122 | Kazaure Psychiatric Hospital                  | 1,500,000     | 1,500,000     | 1,406,311.00   | 93.75 | 93,689.00      | 7,950,112.94     |
| 052100100123 | Ringim General Hospital                       | 5,000,000     | 5,000,000     | 4,785,600.12   | 95.71 | 214,399.88     | 346,102,179.83   |

|                     |                                             |                    |                    |                       |       |               |                         |
|---------------------|---------------------------------------------|--------------------|--------------------|-----------------------|-------|---------------|-------------------------|
| 052100200100        | Jigawa State Agency for the Control of Aids | 1,800,000          | 1,800,000          | 1,705,227.12          | 94.73 | 94,772.88     |                         |
| 052100300100        | Primary Health Care Development Agency      | 65,000,000         | 65,000,000         | 51,795,639.66         | 79.69 | 13,204,360.34 | 346,102,179.83          |
| <b>052100300109</b> | <b>PHCD -LGA Management Offices</b>         |                    |                    |                       |       |               |                         |
| <b>[B]</b>          | <b>CONSOLIDATED -B</b>                      | <b>116,105,000</b> | <b>116,105,000</b> | <b>101,823,315.35</b> | 87.70 | 14,281,684.65 | <b>3,773,445,895.42</b> |
| 052100400100        | Auyo -PHCD/MO                               | 4,300,000          | 4,300,000          | 3,576,548.82          | 83.18 | 723,451.18    | 710,537,360.00          |
| 052100400100        | Babura -PHCD/MO                             | 3,950,000          | 3,950,000          | 3,498,564.25          | 88.57 | 451,435.75    | 1,409,625,261.16        |
| 052100400100        | Birnin Kudu -PHCD/MO                        | 3,755,000          | 3,755,000          | 2,987,546.21          | 79.56 | 767,453.79    | 1,409,625,261.16        |
| 052100400100        | Birniwa -PHCD/MO                            | 4,490,000          | 4,490,000          | 3,785,645.25          | 84.31 | 704,354.75    | 159,541,965.61          |
| 052100400100        | Buji -PHCD/MO                               | 4,700,000          | 4,700,000          | 4,554,789.14          | 96.91 | 145,210.86    | 48,469,214.00           |
| 052100400100        | Dutse -PHCD/MO                              | 3,800,000          | 3,800,000          | 3,457,965.35          | 91.00 | 342,034.65    |                         |
| 052100400100        | Gagarawa -PHCD/MO                           | 5,952,000          | 5,952,000          | 5,457,965.35          | 91.70 | 494,034.65    |                         |
| 052100400100        | Garki -PHCD/MO                              | 4,240,000          | 4,240,000          | 3,698,521.47          | 87.23 | 541,478.53    |                         |
| 052100400100        | Gumel -PHCD/MO                              | 5,885,000          | 5,885,000          | 5,115,489.54          | 86.92 | 769,510.46    |                         |
| 052100400100        | Guri -PHCD/MO                               | 3,400,000          | 3,400,000          | 3,246,827.47          | 95.49 | 153,172.53    |                         |
| 052100400100        | Gwaram -PHCD/MO                             | 4,666,000          | 4,666,000          | 3,759,847.12          | 80.58 | 906,152.88    |                         |
| 052100400100        | Gwiwa -PHCD/MO                              | 3,500,000          | 3,500,000          | 3,261,554.22          | 93.19 | 238,445.78    |                         |
| 052100400100        | Hadejia -PHCD/MO                            | 3,440,000          | 3,440,000          | 2,978,456.54          | 86.58 | 461,543.46    |                         |
| 052100400100        | Jahun -PHCD/MO                              | 4,300,000          | 4,300,000          | 3,474,568.24          | 80.80 | 825,431.76    |                         |
| 052100400100        | kafin Hausa -PHCD/MO                        | 4,164,000          | 4,164,000          | 3,358,745.31          | 80.66 | 805,254.69    | 2,549,997.60            |
| 052100400100        | Kaugama -PHCD/MO                            | 4,165,000          | 4,165,000          | 3,475,684.36          | 83.45 | 689,315.64    | 2,879,696.23            |
| 052100400100        | Kazaure -PHCD/MO                            | 4,000,000          | 4,000,000          | 3,145,621.51          | 78.64 | 854,378.49    | 2,664,366.11            |
| 052100400100        | Kiri Kasamma -PHCD/MO                       | 3,160,000          | 3,160,000          | 2,897,456.33          | 91.69 | 262,543.67    | 2,737,547.28            |
| 052100400100        | Kiyawa -PHCD/MO                             | 5,250,000          | 5,250,000          | 4,756,845.48          | 90.61 | 493,154.52    | 2,088,780.75            |
| 052100400100        | Maigatari -PHCD/MO                          | 5,680,000          | 5,680,000          | 5,397,456.61          | 95.03 | 282,543.39    | 2,751,928.65            |
| 052100400100        | Malam Madori -PHCD/MO                       | 3,720,000          | 3,720,000          | 3,245,764.81          | 87.25 | 474,235.19    | 2,859,681.61            |
| 052100400100        | Miga -PHCD/MO                               | 3,130,000          | 3,130,000          | 2,874,956.24          | 91.85 | 255,043.76    | 2,864,630.27            |
| 052100400100        | Ringim -PHCD/MO                             | 3,750,000          | 3,750,000          | 3,256,475.91          | 86.84 | 493,524.09    | 3,134,913.55            |

|              |                                                                    |                       |                       |                       |              |                      |                      |
|--------------|--------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|--------------|----------------------|----------------------|
| 052100400100 | Roni -PHCD/MO                                                      | 4,000,000             | 4,000,000             | 3,295,478.22          | 82.39        | 704,521.78           | 2,227,371.00         |
| 052100400100 | Sule Tankarkar -PHCD/MO                                            | 6,608,000             | 6,608,000             | 6,221,548.75          | 94.15        | 386,451.25           | 5,273,148.37         |
| 052100400100 | Taura -PHCD/MO                                                     | 4,100,000             | 4,100,000             | 3,257,495.33          | 79.45        | 842,504.67           | 2,919,492.15         |
| 052100400100 | Yankwashi -PHCD/MO                                                 | 4,000,000             | 4,000,000             | 3,785,497.52          | 94.64        | 214,502.48           | 695,279.92           |
| <b>[C]</b>   | <b>CONSOLIDATED -C</b>                                             | <b>709,861,000.00</b> | <b>811,251,000.00</b> | <b>730,614,668.95</b> | <b>90.06</b> | <b>80,636,331.05</b> | <b>37,712,959.06</b> |
| 052110400103 | Office of the Provost College of Nursing & Midwifery               | 43,000,000.00         | 43,000,000.00         | 39,703,350.00         | 92.33        | 3,296,650.00         |                      |
| 052110400107 | School of Nursing B/Kudu                                           | 22,261,000.00         | 26,904,000.00         | 21,052,300.00         | 78.25        | 5,851,700.00         | 1,858,462.35         |
| 052110400108 | School of Midwifery Birnin Kudu                                    | 16,000,000.00         | 23,157,000.00         | 19,836,254.00         | 85.66        | 3,320,746.00         |                      |
| 052110400109 | School of Nursing Hadejia                                          | 12,000,000.00         | 30,590,000.00         | 29,557,411.00         | 96.62        | 1,032,589.00         | 950,024.91           |
| 052110600100 | School of Health Technology                                        | 86,000,000.00         | 86,000,000.00         | 81,546,795.74         | 94.82        | 4,453,204.26         | 3,374,184.15         |
| 052111600100 | Rasheed Shekoni Specialist Hospital                                | 96,000,000.00         | 96,000,000.00         | 73,887,496.75         | 76.97        | 22,112,503.25        | 3,490,011.65         |
| 052300100100 | Ministry of Information, Youths, Sports & Culture                  | 71,500,000.00         | 71,500,000.00         | 69,010,800.00         | 96.52        | 2,489,200.00         | 3,425,448.00         |
| 052300200100 | History & Culture Bureau                                           | 12,000,000.00         | 12,000,000.00         | 6,380,381.94          | 53.17        | 5,619,618.06         | 3,912,096.43         |
| 052300300100 | Jigawa State Broadcasting Corporation (Television)                 | 16,600,000.00         | 16,600,000.00         | 14,554,820.00         | 87.68        | 2,045,180.00         | 1,870,452.15         |
| 052300400100 | Jigawa State Broadcasting Corporation (Radio)                      | 38,000,000.00         | 38,000,000.00         | 29,845,769.35         | 78.54        | 8,154,230.65         | 4,356,185.10         |
| 052300500100 | Jigawa State Printing Press                                        | 9,600,000.00          | 9,600,000.00          | 6,784,788.47          | 70.67        | 2,815,211.53         |                      |
| 052300700100 | Jigawa State Sports Council                                        | 48,500,000.00         | 87,500,000.00         | 77,689,875.95         | 88.79        | 9,810,124.05         | 2,494,252.60         |
| 053500100100 | Ministry of Environment                                            | 13,000,000.00         | 13,000,000.00         | 9,030,643.00          | 69.47        | 3,969,357.00         | 2,725,645.75         |
| 053501600100 | Jigawa State Environmental Protection & Sanitation Agency [JISEPA] | 36,000,000.00         | 36,000,000.00         | 32,940,387.75         | 91.50        | 3,059,612.25         | 3,762,423.27         |
| 053505600100 | Alternative Energy Fund                                            | 2,400,000.00          | 2,400,000.00          | 1,576,504.00          | 65.69        | 823,496.00           | 2,040,803.20         |
| 055100100100 | Ministry For Local Governments & Comm. Development                 | 187,000,000.00        | 219,000,000.00        | 217,217,091.00        | 99.19        | 1,782,909.00         | 3,452,969.50         |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 14

### OTHER RECURRENT COST [GRANTS AND CONTRIBUTIONS GENERAL]

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

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 14.1

### RECURRENT GRANTS & CONTRIBUTIONS

| ECON. CODE | DESCRIPTIONS/CATEGORY           | CURRENT<br>YEAR<br>2019<br>BUDGTED<br>N | CURRENT<br>YEAR<br>2019<br>ACTUAL<br>N | PREVIOUS<br>YEAR<br>2018<br>ACTUAL<br>N |
|------------|---------------------------------|-----------------------------------------|----------------------------------------|-----------------------------------------|
| 2204       | CONSOLIDATED                    | 461,800,000                             | 450,217,258.70                         | 545,315,472.41                          |
| 220401     | FOREIGN SCHOLARSHIP AND BURSARY | 461,800,000                             | 450,217,258.70                         | 545,315,472.41                          |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 15

### STATEMENT OF MISCELLENIOUS EXPENSES: OTHER RECURRENT COST

| ECO- CODE | DESCRIPTION                          | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL EXPENDITURE<br>(JAN. - DEC)<br>N | INDEX<br>%   | VARIANCE<br>N        | 2018<br>ACTUAL<br>EXPENDITURE<br>(JAN. - DEC)<br>N |
|-----------|--------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------|--------------|----------------------|----------------------------------------------------|
|           | <b>CONSOLIDATED</b>                  | <b>627,300,000</b>                | <b>627,300,000</b>                | <b>561,724,181.32</b>                           | <b>89.55</b> | <b>65,575,818.68</b> | <b>812,011,255.39</b>                              |
| 22020104  | International Travels<br>[Estacodes] | 325,000,000.00                    | 325,000,000.00                    | 313,089,295.00                                  | 96.34        | 11,910,705.00        | 360,202,400.00                                     |
| 22020201  | Electricity Bills                    | 255,000,000.00                    | 255,000,000.00                    | 215,237,472                                     | 84.41        | 39,762,528.00        | 421,623,084.20                                     |
| 22020205  | Water Bills                          | 11,500,000.00                     | 11,500,000.00                     | 3,513,000.00                                    | 30.55        | 7,987,000.00         | 8,493,000.00                                       |
| 22020602  | Office Rents                         | 2,000,000.00                      | 2,000,000.00                      | 825,460.00                                      | 41.27        | 1,174,540.00         | 2,161,830.00                                       |
| 22020603  | Residential Rents                    | 1,700,000.00                      | 1,700,000.00                      | 539,500.00                                      | 31.74        | 1,160,500.00         | 1,357,945.00                                       |
| 22020901  | Bank Charges &<br>Commission         | 100,000.00                        | 100,000.00                        | 46,370.32                                       | 46.37        | 53,629.68            | 14,696.19                                          |
| 22021002  | Honourarium                          | 15,000,000.00                     | 15,000,000.00                     | 14,855,800.00                                   | 99.04        | 144,200.00           | 18,158,300.00                                      |
| 22021002  | Official Suvenia                     | 17,000,000.00                     | 17,000,000.00                     | 13,617,284.00                                   | 80.10        | 3,382,716.00         |                                                    |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 16

### Others [Recurrent Costs] of General Nature

| ECON. CODE | DESCRIPTION                    | 2019<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL EXPENDITURE<br>(JAN. - DEC)<br>N | 2018<br>ACTUAL EXPENDITURE<br>(JAN. - DEC)<br>N |
|------------|--------------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------------------------|
| C          | Payments                       | 50,000,000                        | 600,000,000                       | 585,480,911.22                                  | 67,605,239.25                                   |
| 22020701   | Financial Consultancy Services | 50,000,000                        | 600,000,000                       | 585,480,911.22                                  | 62,145,239.25                                   |
| 22020709   | Annual Accounts/Audit          | 0.00                              | 0.00                              | 0.00                                            | 5,460,000.00                                    |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 17

### CAPITAL EXPENDITURE [SECTORS SUMMARY]

| SECTOR CODE | PROGRAMME/ PROJECTS               | 2019<br>INITIAL<br>[APPROVED]<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>N | INDEX<br>%   | VARIANCE<br>N            | 2018<br>ACTUAL<br>EXPENDITURE<br>N |
|-------------|-----------------------------------|-------------------------------------------------|-----------------------------------|------------------------------------|--------------|--------------------------|------------------------------------|
|             | <b>CONSOLIDATED<br/>STATEWIDE</b> | <b>76,535,000,000</b>                           | <b>90,997,500,000</b>             | <b>61,867,637,413.05</b>           | <b>67.99</b> | <b>29,129,862,586.95</b> | <b>65,305,330,153.66</b>           |
| 01          | ADMINISTRATIVE<br>SECTOR          | 3,440,000,000                                   | 3,469,300,000                     | 2,904,747,348.99                   | 83.73        | 564,552,651.01           | 2,368,152,527.26                   |
| 02          | ECONOMIC<br>SECTOR                | 44,510,500,000                                  | 58,976,500,000                    | 39,174,623,522.67                  | 66.42        | 19,801,876,477.33        | 42,033,758,708.45                  |
| 03          | LAW AND JUSTICE<br>SECTOR         | 594,000,000                                     | 607,700,000                       | 162,802,022.59                     | 26.79        | 444,897,977.41           | 122,737,629.08                     |
| 05          | SOCIAL<br>DEVELOPMENT<br>SECTOR   | 27,990,500,000                                  | 27,944,000,000                    | 19,625,464,518.80                  | 70.23        | 8,318,535,481.20         | 20,780,681,288.87                  |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 17.1

### CAPITAL EXPENDITURE [ADMINISTRATIVE SECTOR DETAILS]

| ORG-CODES    | ECO-CODE | PROGRAMME/PROJECTS                                                | 2019<br>INITIAL<br>[APPROVED]<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>N | INDEX<br>% | VARIANCE<br>N | 2018<br>ACTUAL<br>EXPENDITURE<br>N |
|--------------|----------|-------------------------------------------------------------------|-------------------------------------------------|-----------------------------------|------------------------------------|------------|---------------|------------------------------------|
|              | 01       | ADMINISTRATIVE SECTOR                                             | 3,440,000,000.00                                | 3,469,300,000.00                  | 2,904,747,348.99                   | 83.73      | 564,552,651   | 2,392,812,102.01                   |
| 011100100101 |          | <b>Government House</b>                                           | 300,000,000.00                                  | 300,000,000.00                    | 209,233,611.00                     | 69.74      | 90,766,389    | 50,952,000.00                      |
| 011100100101 | 010010   | New Govt. General Admin. Services                                 |                                                 |                                   |                                    | -          | -             | 0.00                               |
| 011100100101 | 010011   | Procurement of Official 7 Utility Vehicles                        | 300,000,000.00                                  | 300,000,000.00                    | 209,233,611.00                     | 69.74      | 90,766,389    | 50,952,000.00                      |
| 011100100201 |          | <b>Deputy Governor's Office</b>                                   |                                                 | 61,300,000.00                     | 60,705,065.00                      | 99.03      | 594,935       | 0.00                               |
| 011100100201 | 010000   | New Deputy Governor' Office                                       | 101                                             | 61,300,000.00                     | 60,705,065.00                      | 99.03      | 594,935       | 0.00                               |
| 011100100700 |          | <b>Pilgrims Welfare Board</b>                                     | 100,000,000.00                                  | 100,000,000.00                    | -                                  |            | 100,000,000   | 6,530,876.00                       |
| 011100100700 | 010039   | Special Expenditure                                               | 100,000,000.00                                  | 100,000,000.00                    |                                    |            | 100,000,000   | 6,530,876.00                       |
| 011100800100 |          | <b>State Emergency Management Agency</b>                          | 54,000,000.00                                   | 54,000,000.00                     |                                    |            |               | 92,078,604.00                      |
| 011100800100 | 010017   | Emergency Response & Preparedness [Materials and Intervention]    | 54,000,000.00                                   | 54,000,000.00                     |                                    |            |               | 92,078,604.00                      |
| 011100300100 |          | <b>Admin. &amp; Finance, SSG's Office</b>                         | 55,000,000.00                                   | 77,000,000.00                     | 1,000,000.00                       | 1.30       | 76,000,000    | 34,976,082.88                      |
| 011100300100 | 010019   | State Counter part Funding of Unicef Programme [M & E Activities] | 15,000,000.00                                   | 15,000,000.00                     |                                    | -          | 15,000,000    | 0.00                               |
| 011100300100 | 010001   | Renovation, Furnishing and Extensions                             | 20,000,000.00                                   | 20,000,000.00                     | 1,000,000.00                       | 5.00       | 19,000,000    | 21,758,267.36                      |
| 011100300100 | 010002   | Special Expenditure                                               | 20,000,000.00                                   | 42,000,000.00                     |                                    |            |               | 0.00                               |

|                     |        |                                                           |                         |                         |                         |              |                    |                         |
|---------------------|--------|-----------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------|--------------------|-------------------------|
| 011100300100        | 010032 | Unicef Assisted Governance Reform Programmes              | 10†                     | 10†                     |                         |              |                    | 13,217,815.52           |
| <b>011101300600</b> |        | <b>Directorate of Chietaincy &amp; Religious Affairs</b>  | <b>1,567,000,000.00</b> | <b>1,567,000,000.00</b> | <b>1,402,787,888.00</b> | <b>89.52</b> | <b>164,212,112</b> | <b>1,086,310,292.26</b> |
| 011101300600        | 010038 | Religious Affairs Projects                                | 1,567,000,000.00        | 1,567,000,000.00        | 1,402,787,888.00        | 89.52        | 164,212,112        | 1,086,310,292.26        |
| <b>011101800100</b> |        | <b>Special Services Directorate</b>                       | <b>80,000,000.00</b>    | <b>80,000,000.00</b>    | <b>72,197,670.00</b>    | <b>90.25</b> | <b>7,802,330</b>   | <b>0.00</b>             |
| 011101800100        | 010014 | Provision of Security Installation & Equipment            | 80,000,000.00           | 80,000,000.00           | 72,197,670.00           | 90.25        | 7,802,330          | 0.00                    |
| <b>011200100100</b> |        | <b>State House of Assembly</b>                            | <b>1,091,000,000.00</b> | <b>1,091,000,000.00</b> | <b>1,022,724,798.77</b> | <b>93.74</b> | <b>68,275,201</b>  | <b>902,130,243.82</b>   |
| 011200100100        | 010010 | State House of Assembly Programmes                        | 1,041,000,000.00        | 1,041,000,000.00        | 978,956,372.22          | 94.04        | 62,043,628         | 116,036,832.09          |
| 011200100100        | 020505 | Legislative Quarters/Speaker & D/Speaker's Residences     | 50,000,000.00           | 50,000,000.00           | 43,768,426.55           | 87.54        | 6,231,573          | 0.00                    |
| 011200100100        | 020506 | Legislative Quarters/Other Members' Residences            |                         |                         |                         |              | -                  | 786,093,412.73          |
| 011200100100        | 020524 | State House of Assembly Projects                          |                         |                         |                         |              |                    |                         |
| <b>012500100100</b> |        | <b>Office of the Head of Service</b>                      | <b>10,000,000.00</b>    | <b>10,000,000.00</b>    | <b>6,793,301.00</b>     | <b>67.93</b> | <b>3,206,699</b>   | <b>0.00</b>             |
| 012500100100        | 010003 | Government-wide Special Expenditure                       | 10,000,000.00           | 10,000,000.00           | 6,793,301.00            | 67.93        | 3,206,699          | 0.00                    |
| <b>012500100400</b> |        | <b>Directorate of Salary &amp; Pension Administration</b> | <b>5,000,000.00</b>     | <b>5,000,000.00</b>     | <b>2,294,050.00</b>     | <b>45.88</b> | <b>2,705,950</b>   | <b>0.00</b>             |

|                     |        |                                                             |                      |                      |                      |              |                   |                       |
|---------------------|--------|-------------------------------------------------------------|----------------------|----------------------|----------------------|--------------|-------------------|-----------------------|
| 012500100400        | 010037 | Special Expenditure                                         | 5,000,000.00         | 5,000,000.00         | 2,294,050.00         | 45.88        | 2,705,950         | 0.00                  |
| <b>012500100500</b> |        | <b>Manpower Development Institute</b>                       | <b>40,000,000.00</b> | <b>40,000,000.00</b> | <b>26,284,609.00</b> | <b>65.71</b> | <b>13,715,391</b> | <b>117,841,212.77</b> |
| 012500100500        | 010016 | Manpower Development Institute's Projects                   | 40,000,000.00        | 40,000,000.00        | 26,284,609.00        | 65.71        | 13,715,391        | 117,841,212.77        |
| <b>014000100100</b> |        | <b>Office of the State Auditor General</b>                  | <b>10,000,000.00</b> | <b>10,000,000.00</b> | <b>6,791,301.00</b>  | <b>67.91</b> | <b>3,208,699</b>  | <b>0.00</b>           |
| 014000100100        | 010018 | Renovation/Maitenance of Resident Auditors Offices          | 10,000,000.00        | 10,000,000.00        | 6,791,301.00         | 67.91        | 3,208,699         | 0.00                  |
| <b>014000200100</b> |        | <b>Directorate of Local Government Audit</b>                | <b>75,000,000.00</b> | <b>75,000,000.00</b> | <b>62,148,506.00</b> | <b>82.86</b> | <b>12,851,494</b> | <b>77,333,215.53</b>  |
| 014000200100        | 010006 | Directorate of Local Government Audit Programmes            | 75,000,000.00        | 75,000,000.00        | 62,148,506.00        | 82.86        | 12,851,494        | 77,333,215.53         |
| <b>014000200100</b> |        | <b>Civil Service Commission</b>                             | <b>8,000,000.00</b>  | <b>8,000,000.00</b>  | <b>0.00</b>          |              | 8,000,000         | <b>0.00</b>           |
| 014000200100        | 010000 | Civil Service Commission [Special Expenditure]              | 8,000,000.00         | 8,000,000.00         | 0.00                 |              | 8,000,000         | 0.00                  |
| <b>014700200100</b> |        | <b>Local Government Service Commission</b>                  | <b>35,000,000.00</b> | <b>35,000,000.00</b> | <b>31,786,549.22</b> | <b>90.82</b> | <b>3,213,451</b>  | <b>24,659,574.75</b>  |
| 014700200100        | 010008 | Local Government Service Commission [Special Exp.]          | 35,000,000.00        | 35,000,000.00        | 31,786,549.22        | 90.82        | 3,213,451         | 24,659,574.75         |
| <b>014800100100</b> |        | <b>State Independent Electoral Commission</b>               | <b>10,000,000.00</b> | <b>10,000,000.00</b> | <b>0.00</b>          | <b>-</b>     | <b>10,000,000</b> | <b>0.00</b>           |
| 014800100100        | 010009 | State Independent Electoral Commission H/Quarter Activities | 10,000,000.00        | 10,000,000.00        | 0.00                 | -            | 10,000,000        | 0.00                  |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 17.2

### CAPITAL EXPENDITURE [ECONOMIC SECTOR DETAILS]

| ORG-CODES    | ECO-CODE | PROGRAMME/PROJECTS                                                | 2019<br>[APPROVED]<br>INITIAL<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>N | INDEX<br>% | VARIANCE<br>N     | 2018<br>ACTUAL<br>EXPENDITURE<br>N |
|--------------|----------|-------------------------------------------------------------------|-------------------------------------------------|-----------------------------------|------------------------------------|------------|-------------------|------------------------------------|
| 02           |          | ECONOMIC SECTOR                                                   | 44,510,500,000.00                               | 58,976,500,000.00                 | 39,174,623,522.67                  | 66.42      | 19,801,876,477.33 | 42,033,758,708.45                  |
| 021500100100 |          | Ministry of Agriculture & Natural Resources                       | 2,500,000,000.00                                | 2,500,000,000.00                  | 1,341,467,564.54                   | 53.66      | 1,158,532,435.46  | 356,527,266.09                     |
| 021500100100 | 020005   | Purchase of Grains for Buffer Stock                               | 50,000,000.00                                   | 50,000,000.00                     | -                                  | -          | 50,000,000.00     | 27,438,000.00                      |
| 021500100100 | 020006   | Commercial Agriculture Projects [Loan-Finances]                   | 2,000,000,000.00                                | 2,000,000,000.00                  | 1,125,042,152.00                   | 56.25      | 874,957,848.00    | -                                  |
| 021500100100 | 020009   | Food and Nutrition Agricultural Support & Interventions           | 10,000,000.00                                   | 10,000,000.00                     | -                                  | -          | 10,000,000.00     | 4,327,810.51                       |
| 021500100100 | 020010   | Agricultural Planning & Information System Dev.                   | 6,000,000.00                                    | 6,000,000.00                      | -                                  | -          | 6,000,000.00      | -                                  |
| 021500100100 | 020014   | Field Crop Protection & Termite Control                           | 15,000,000.00                                   | 15,000,000.00                     | -                                  | -          | -                 | 19,165,454.33                      |
| 021500100100 | 020015   | Tree Crops & Horticultural Development                            | 10,000,000.00                                   | 10,000,000.00                     | -                                  | -          | 10,000,000.00     | 11,706,540.27                      |
| 021500100100 | 020016   | Fertilizer Procurement,Transportation & Handling                  | 10,000,000.00                                   | 10,000,000.00                     | -                                  | -          | -                 | 187,890,326.26                     |
| 021500100100 | 020017   | Crops Rehabilitation Programme                                    | 10,000,000.00                                   | 10,000,000.00                     | -                                  | -          | -                 | 3,518,620.19                       |
| 021500100100 | 020018   | Agricultural Mechanisation7<br>Procurement of Palnts & Implements | 5,000,000.00                                    | 5,000,000.00                      | -                                  | -          | -                 | -                                  |
| 021500100100 | 020020   | Veterinary Clinics                                                | 36,000,000.00                                   | 36,000,000.00                     | -                                  | -          | -                 | 36,458,806.55                      |
| 021500100100 | 020022   | Diseases Control & Eradication Scheme                             | 30,000,000.00                                   | 30,000,000.00                     | 25,698,752.54                      | 85.66      | 4,301,247.46      | 18,567,301.15                      |
| 021500100100 | 020026   | Livestock Investigation & Breeding Centre                         | 100,000,000.00                                  | 100,000,000.00                    | 64,816,500.00                      | 64.82      | 35,183,500.00     | 18,032,146.33                      |
| 021500100100 | 020028   | Fish Seedling Multiplication                                      | 5,000,000.00                                    | 5,000,000.00                      | 4,460,250.00                       | 89.21      | 539,750.00        | -                                  |
| 021500100100 | 020029   | Artisan Fisheries Development                                     | 10,000,000.00                                   | 10,000,000.00                     | -                                  | -          | 10,000,000.00     | -                                  |
| 021500100100 | 020030   | Meat Inspection & Hygiene Centre                                  | 55,000,000.00                                   | 55,000,000.00                     | -                                  | -          | 55,000,000.00     | -                                  |
| 021500100100 | 020031   | Avian Influenza Control Project                                   | 8,000,000.00                                    | 8,000,000.00                      | -                                  | -          | 8,000,000.00      | -                                  |
| 021500100100 | 020033   | Bore Hole Based Minor Irrigation Scheme                           | 150,000,000.00                                  | 150,000,000.00                    | 121,449,910.00                     | 80.97      | 28,550,090.00     | 29,422,260.50                      |
| 021502102100 |          | Jigawa State Agricultural Research Institute                      | 65,000,000.00                                   | 65,000,000.00                     | 41,365,676.00                      | 63.64      | 23,634,324.00     | -                                  |
| 021502102100 | 020011   | State Agricultural Research Institute Programmes                  | 65,000,000.00                                   | 65,000,000.00                     | 41,365,676.00                      | 63.64      | 23,634,324.00     | -                                  |

|                     |        |                                                                                      |                         |                         |                         |              |                         |                         |
|---------------------|--------|--------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------|-------------------------|-------------------------|
| <b>021510200100</b> |        | <b>Jigawa Agricultural &amp; Rural Development Authority [JARDA]</b>                 | <b>5,152,000,000.00</b> | <b>5,152,000,000.00</b> | <b>1,420,682,593.68</b> | <b>27.58</b> | <b>3,731,317,406.32</b> | <b>1,964,395,580.61</b> |
| 021510200100        | 020000 | Agricultural Development & Extension [JARDA]                                         | 215,000,000.00          | 215,000,000.00          | 186,410,517.14          | 86.70        | 28,589,482.86           | 103,829,319.12          |
| 021510200100        | 020001 | Climate Change & Adaptation Project [IFAD]                                           | 1,369,000,000.00        | 1,369,000,000.00        | 552,695,515.70          | 40.37        | 816,304,484.30          | 655,196,579.15          |
| 021510200100        | 020002 | Fadama III Development Project [World Bank]                                          | 919,000,000.00          | 919,000,000.00          | 390,223,951.84          | 42.46        | 528,776,048.16          | 1,205,369,682.34        |
| 021510200100        | 020003 | Integrated Agric. & Rural Development [Islamic Dev. Bank]                            | 1,400,000,000.00        | 1,400,000,000.00        | 0.00                    | -            | 1,400,000,000.00        |                         |
| 021510200100        | 020004 | Agric. & Rural Development Transformation Support Project [AfDB]                     | 1,160,000,000.00        | 1,160,000,000.00        | 291,352,609.00          | 25.12        | 868,647,391.00          |                         |
| 021510200100        | 020008 | Sasakawa Agricultural Support Projects                                               | 44,000,000.00           | 44,000,000.00           | 0.00                    | -            | 44,000,000.00           |                         |
| 021510200100        | 020009 | Food & Nutrition [Agric-related] Programme                                           | 5,000,000.00            | 5,000,000.00            |                         | -            | 5,000,000.00            |                         |
| 021510200100        | 020037 | National Programme For Food Security                                                 | 40,000,000.00           | 40,000,000.00           |                         |              |                         |                         |
| <b>021511511500</b> |        | <b>Farmers/Herdsmen Board</b>                                                        | <b>140,000,000.00</b>   | <b>140,000,000.00</b>   | <b>97,627,380.00</b>    | <b>69.73</b> | <b>42,372,620.00</b>    | <b>37,309,805.05</b>    |
| 021511511500        | 020032 | Development of Farm Settlements & Grazing Reserves                                   | 140,000,000.00          | 140,000,000.00          | 97,627,380.00           | 69.73        | 42,372,620.00           | 37,309,805.05           |
| <b>022000100100</b> |        | <b>Ministry of Finance &amp; Economic Planning</b>                                   | <b>110,000,000.00</b>   | <b>110,000,000.00</b>   | <b>103,249,310.00</b>   | <b>93.86</b> | <b>6,750,690.00</b>     | <b>65,234,007.00</b>    |
| 022000100100        | 020065 | Minstry of Finance Incorporated Investments                                          | 100,000,000.00          | 100,000,000.00          | 98,264,177.00           | 98.26        | 1,735,823.00            | 65,234,007.00           |
| 022000100100        | 010020 | SIFMIS Project & Treasury Computerisation                                            | 5,000,000.00            | 5,000,000.00            | 4,985,133.00            | 99.70        | 14,867.00               |                         |
| 022000100100        | 010021 | Special Expenditure                                                                  | 5,000,000.00            | 5,000,000.00            |                         |              | 5,000,000.00            |                         |
| <b>022000300100</b> |        | <b>Budget &amp; Economic Planning Directorate</b>                                    | <b>1,667,000,000.00</b> | <b>1,667,000,000.00</b> | <b>574,974,571.00</b>   | <b>34.49</b> | <b>1,092,025,429.00</b> | <b>396,632,103.32</b>   |
| 022000300100        | 010025 | Social & Economic Studies & Research                                                 | 8,000,000.00            | 8,000,000.00            | 4,225,000.00            | 52.81        | 3,775,000.00            |                         |
| 022000300100        | 010026 | Budget Computerisation & SIFMIS Project                                              | 4,000,000.00            | 4,000,000.00            | 0.00                    | 0.00         | 4,000,000.00            | 3,358,000.00            |
| 022000300100        | 010027 | Statistical Survey & Publications                                                    |                         |                         | 0.00                    | 0.00         | 0.00                    |                         |
| 022000300100        | 010028 | Sustainable Dev. Goals Co-ordination & Monitoring                                    | 625,000,000.00          | 625,000,000.00          | 21,948,401.00           | 3.51         | 603,051,599.00          |                         |
| 022000300100        | 020029 | SOCU -State Social Register Development & Maintenance                                | 50,000,000.00           | 50,000,000.00           | 2,048,000.00            | 4.10         | 47,952,000.00           | 2,675,000.00            |
| 022000300100        | 010031 | Food & Nutrition Programme [Co-od & Monitoring ]                                     | 5,000,000.00            | 5,000,000.00            | 0.00                    | 0.00         | 5,000,000.00            |                         |
| 022000300100        | 010033 | Development Assistance [State Counter part Funding & Donor Co-ordination Activities] | 25,000,000.00           | 25,000,000.00           | 15,223,001.00           | 60.89        | 9,776,999.00            | 3,000,000.00            |
| 022000300100        | 010034 | EU/World Bank supported State & Local Gov. Reform Pprogramme                         | 950,000,000.00          | 950,000,000.00          | 531,530,169.00          | 55.95        | 418,469,831.00          | 387,599,103.32          |

|                     |        |                                                                             |                       |                       |                       |              |                       |                       |
|---------------------|--------|-----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|--------------|-----------------------|-----------------------|
| <b>022000800100</b> |        | <b>State Board of Internal Revenue</b>                                      | <b>25,000,000.00</b>  | <b>25,000,000.00</b>  | <b>23,657,586.25</b>  | <b>94.63</b> | <b>1,342,413.75</b>   | <b>-</b>              |
| 022000800100        | 010022 | Internal Revenue Services -H/Quarter & Area Offices Projects & Procurements | 25,000,000.00         | 25,000,000.00         | 23,657,586.25         | 94.63        | 1,342,413.75          | -                     |
| 022000800100        | 010023 | Internal Revenue Services Security Documents                                | 10†                   | 10†                   | 0.00                  |              |                       | -                     |
| 022000800100        | 010024 | Internal Revenue Services -Stamp Duty Machine                               | 10†                   | 10†                   | 0.00                  |              |                       | -                     |
| <b>022001200100</b> |        | <b>Jigawa State Bureau of Statistics</b>                                    | <b>20,000,000.00</b>  | <b>20,000,000.00</b>  | <b>-</b>              |              | <b>20,000,000.00</b>  | <b>-</b>              |
| 022001200100        | 010027 | Statistical Survey & Publications                                           | 20,000,000.00         | 20,000,000.00         |                       |              | 20,000,000.00         | -                     |
| <b>022200100100</b> |        | <b>Ministry of Commerce, Industry &amp; Co-operatives</b>                   | <b>277,000,000.00</b> | <b>277,000,000.00</b> | <b>156,803,218.85</b> | <b>56.61</b> | <b>120,196,781.15</b> | <b>110,397,231.60</b> |
| 022200100100        | 020050 | Business Development Support Services                                       | 57,000,000.00         | 58,775,000.00         | 38,316,273.00         | 65.19        | 20,458,727.00         | 21,697,075.00         |
| 022200100100        | 020066 | Trade Fairs, Road Shows & Business Promotion Support                        | 15,000,000.00         | 13,225,000.00         | 12,738,101.00         | 96.32        | 486,899.00            | 7,159,753.24          |
| 022200100100        | 020053 | Maigatari Trade-Free Zone Project                                           | 80,000,000.00         | 80,000,000.00         | 72,101,190.00         | 90.13        | 7,898,810.00          | 48,091,120.00         |
| 022200100100        | 020054 | Major Markets Development                                                   | 80,000,000.00         | 80,000,000.00         | 6,956,832.85          | 8.70         | 73,043,167.15         | 19,153,000.00         |
| 022200100100        | 020055 | Consumer Protection Committee Activities                                    | 10,000,000.00         | 15,000,000.00         | 13,225,000.00         | 88.17        | 1,775,000.00          | 2,500,000.00          |
| 022200100100        | 020064 | Tourism Promotion Activities                                                | 25,000,000.00         | 20,000,000.00         | 13,465,822.00         | 67.33        | 6,534,178.00          | 9,173,952.56          |
| 022200100100        | 020067 | Nigeria - Niger Economic & Trade Development Corridor                       | 10,000,000.00         | 10,000,000.00         |                       | -            | 10,000,000.00         | 2,622,330.80          |
| <b>022200100200</b> |        | <b>Solid Minerals Development</b>                                           | <b>45,000,000.00</b>  | <b>45,000,000.00</b>  | <b>-</b>              | <b>-</b>     | <b>45,000,000.00</b>  | <b>-</b>              |
| 022200100200        | 020062 | Raw Materials Display Centre                                                | 10,000,000.00         | 10,000,000.00         |                       | -            |                       | -                     |
| 022200100200        | 020063 | Solid Minerals Development Activities                                       | 35,000,000.00         | 35,000,000.00         |                       | -            |                       | -                     |
| <b>022200100300</b> |        | <b>State Investment Promotion Agency [Invest Jigawa]</b>                    | <b>40,000,000.00</b>  | <b>40,000,000.00</b>  | <b>-</b>              | <b>-</b>     | <b>40,000,000.00</b>  | <b>-</b>              |
| 022200100300        | 020068 | Investment Promotion/One-Stop-Shop Support Services                         | 40,000,000.00         | 40,000,000.00         |                       | -            | 40,000,000.00         | -                     |
| <b>022700600100</b> |        | <b>Directorate of Economic Empoerment</b>                                   | <b>612,500,000.00</b> | <b>952,500,000.00</b> | <b>830,927,445.43</b> | <b>87.24</b> | <b>121,572,554.57</b> | <b>789,012,010.00</b> |
| 022700600100        | 020056 | Development and Support to Business Co-operatives for Economic Empoerment   | 100,000,000.00        | 100,000,000.00        | 69,741,852.30         | 69.74        | 30,258,147.70         | 181,282,416.47        |
| 022700600100        | 020057 | Development and Maintenance of Skills Acquisition Centers                   | 82,500,000.00         | 42,500,000.00         | 39,436,291.00         | 92.79        | 3,063,709.00          | 40,221,787.50         |
| 022700600100        | 020058 | Micro-Credit and Business Start-ups Support                                 | 100,000,000.00        | 200,000,000.00        | 173,173,852.13        | 86.59        | 26,826,147.87         | 316,111,382.73        |
| 022700600100        | 020060 | Agro-Processing Equipment Leasing                                           | 150,000,000.00        | 483,000,000.00        | 422,500,000.00        | 87.47        | 60,500,000.00         | 149,482,669.55        |
| 022700600100        | 020061 | Women and Youths Artisans and Skills Development Initiatives                | 180,000,000.00        | 127,000,000.00        | 126,075,450.00        | 99.27        | 924,550.00            | 101,913,753.75        |

|                     |        |                                                                                       |                          |                          |                          |              |                         |                          |
|---------------------|--------|---------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------|-------------------------|--------------------------|
| <b>023400100100</b> |        | <b>Ministry of Works &amp; Transport</b>                                              | <b>24,270,000,000.00</b> | <b>37,715,000,000.00</b> | <b>31,432,732,020.90</b> | <b>83.34</b> | <b>6,282,267,979.10</b> | <b>31,413,029,081.65</b> |
| 023400100100        | 020300 | Purchase/Refurbishment of Road Construction Equipment                                 | 60,000,000.00            | 60,000,000.00            | 32,720,582.00            | 54.53        | 27,279,418.00           | 0.00                     |
| 023400100100        |        | Hadeji-Guri-Kadira-Abunabo-Baturiya-K/Hausa Road                                      | 10t                      | 0.00                     | 0.00                     | 0.00         | 0.00                    | 0.00                     |
| 023400100100        | 020301 | Upgrading of Rural/Feeder Roads                                                       | 6,400,000,000.00         | 6,265,000,000.00         | 5,326,090,843.00         | 85.01        | 0.00                    | 9,213,179,828.42         |
| 023400100100        | 020302 | Roads and other Projects Consultancies                                                | 200,000,000.00           | 340,000,000.00           | 318,974,634.00           | 93.82        | 21,025,366.00           | 609,890,413.14           |
| 023400100100        | 020303 | Babura-Yarkirya Road                                                                  | 10t                      | 10t                      | 0.00                     | 0.00         |                         | 4,196,931,793.57         |
| 023400100100        | 020304 | Sukullifi-Kale-Gunka-Harbo-Tsakuwawa Road                                             | 500,000,000.00           | 5,000,000.00             | 0.00                     | 0.00         | 0.00                    | 121,257,126.38           |
| 023400100100        | 020306 | Limawa=Warwade-Jidawa-Sakwaya-Dutse Road                                              | 300,000,000.00           | 300,000,000.00           | 0.00                     | 0.00         | 300,000,000.00          | 59,426,633.00            |
| 023400100100        | 020307 | Arawa-Baturiya-Musari-Abunabo-Kadira-Guri Road                                        | 10t                      | 10t                      | 0.00                     | 0.00         | 0.00                    | 2,036,747,642.86         |
| 023400100100        | 020300 | Babaldu-Wurno-Jangargari-Buji-Falgeri-Sagu Road                                       | 0.00                     | 0.00                     | 0.00                     | 0.00         | 0.00                    | 0.00                     |
| 023400100100        | 202309 | Maigatari-Kogon Giwa-Maigarmaka-Galadi-Karmashe Road                                  | 2,000,000,000.00         | 608,000,000.00           | 342,000,000.00           | 56.25        | 266,000,000.00          | 1,865,317,245.34         |
| 023400100100        | 020310 | Roni-Mahuta-Bashe-Kanya-Tsakani-Gangare-Amaryawa Road                                 | 10t                      | 10t                      | 0.00                     | 0.00         | 0.00                    | 0.00                     |
| 023400100100        | 020311 | Kila-Bodinga-Ranbazau-Tsangarwa-Nahuche-Isawa-Maruta-Dabajan-Jikas-Zandam Nagogo Road | 10t                      | 10t                      | 0.00                     | 0.00         | 0.00                    | 903,825,421.35           |
| 023400100100        | 020312 | Andaza-Tsurma-Tinilbu-Kanwa-Atauni-Magama-Damatuwo-GadewaRoad                         | 10t                      | 10t                      | 0.00                     | 0.00         | 0.00                    | 135,054,373.31           |
| 023400100100        | 020300 | Kwalam-Bula-Dakawa-Gilima-Kamayen Mata-K/Garba-Kaura-Kiri-Majja Road                  | 0.00                     | 0.00                     | 0.00                     | 0.00         | 0.00                    | 0.00                     |
| 023400100100        | 020314 | Kijawal-Dabi Road                                                                     | 150,000,000.00           | 192,000,000.00           | 141,483,600.00           | 73.69        | 50,516,400.00           | 0.00                     |
| 023400100100        | 020329 | Dutse Airport Projects                                                                | 300,000,000.00           | 100,000,000.00           | 0.00                     | 0.00         | 100,000,000.00          | 26,373,387.33            |
| 023400100100        | 020328 | Feeder Roads Projects                                                                 | 1,500,000,000.00         | 3,380,000,000.00         | 3,168,777,673.00         | 93.75        | 211,222,327.00          | 937,694,375.00           |
| 023400100100        | 020315 | Bamaina -Zazuka Road                                                                  | 10t                      | 10t                      | 0.00                     | 0.00         | 0.00                    | 39,698,203.34            |
| 023400100100        | 020316 | Kyarama-Kagadama-Gasakoli Road                                                        | 0.00                     | 0.00                     | 0.00                     | 0.00         | 0.00                    | 0.00                     |
| 023400100100        | 020324 | State Capital Road Network                                                            | 2,000,000,000.00         | 10,005,000,000.00        | 9,617,959,035.42         | 96.13        | 387,040,964.58          | 1,107,517,829.64         |
| 023400100100        | 020325 | Construction and Maintenance of Township Roads                                        | 4,000,000,000.00         | 5,250,000,000.00         | 4,140,790,686.00         | 78.87        | 1,109,209,314.00        | 5,040,404,282.73         |
| 023400100100        | 020317 | Kwanar Medi-Danzomo-Garki Road                                                        | 1,000,000,000.00         | 1,900,000,000.00         | 1,490,141,854.00         | 78.43        | 409,858,146.00          | 943,383,129.93           |

|                     |        |                                                                          |                       |                         |                       |              |                       |                         |
|---------------------|--------|--------------------------------------------------------------------------|-----------------------|-------------------------|-----------------------|--------------|-----------------------|-------------------------|
| 023400100100        | 020318 | Gimbo-Gantsa-Sara Road                                                   | 500,000,000.00        | 500,000,000.00          | 0.00                  | 0.00         | 500,000,000.00        | 0.00                    |
| 023400100100        | 020319 | Dutse-Madobi-Baranda-Waza-Sundumina[with a spur to]-Katanga-Dongoli Road | 1,000,000,000.00      | 1,600,000,000.00        | 1,592,872,147.00      | 99.55        | 7,127,853.00          | 2,375,391,770.13        |
| 023400100100        | 020320 | Balago-Dumadumin Toka Road                                               | 1,500,000,000.00      | 4,330,000,000.00        | 3,162,457,503.53      | 73.04        | 1,167,542,496.47      | 1,192,579,878.17        |
| 023400100100        | 020321 | Gudichin-Aguyaka Road                                                    | 500,000,000.00        | 750,000,000.00          | 727,544,224.95        | 97.01        | 22,455,775.05         |                         |
| 023400100100        | 020516 | Provision of Street Lights in Urban Centres                              | 1,630,000,000.00      | 1,400,000,000.00        | 1,370,919,238.00      | 97.92        | 29,080,762.00         | 561,890,457.58          |
| 023400100100        | 020517 | Dutse Street Lights                                                      | 100,000,000.00        | 100,000,000.00          | 0.00                  | 0.00         | 100,000,000.00        | 46,465,290.44           |
| 023400100100        | 020331 | State Driving School                                                     | 26,000,000.00         | 26,000,000.00           | 0.00                  | 0.00         | 26,000,000.00         | 0.00                    |
| 023400100100        | 020334 | Ringim-Doko Road                                                         | 600,000,000.00        | 600,000,000.00          | 0.00                  | 0.00         |                       | 0.00                    |
| 023400100100        | 020332 | Zonal VIO-Stations [Establishment & Operation]                           | 4,000,000.00          | 4,000,000.00            | 0.00                  | 0.00         | 4,000,000.00          | 0.00                    |
| <b>023400400100</b> |        | <b>Jigawa Roads Maintenance Agency</b>                                   | <b>400,000,000.00</b> | <b>400,000,000.00</b>   | <b>101,388,567.00</b> | <b>25.35</b> | <b>298,611,433.00</b> | <b>572,707,184.72</b>   |
| 023400400100        | 020322 | Special Roads Routine Maintenance                                        | 300,000,000.00        | 300,000,000.00          | 101,388,567.00        | 33.80        | 198,611,433.00        | 534,405,668.72          |
| 023400400100        | 020323 | Purchase & Refurbishment of Road Contruction Plants & Equipment          | 50,000,000.00         | 50,000,000.00           | 0.00                  | 0.00         | 50,000,000.00         | 11,617,392.50           |
| 023400400100        | 020326 | Maintenance of Township Roads                                            | 50,000,000.00         | 50,000,000.00           | 0.00                  | 0.00         | 50,000,000.00         | 26,684,123.50           |
| <b>023400800300</b> |        | <b>Rural Electricity Board</b>                                           | <b>890,000,000.00</b> | <b>1,203,000,000.00</b> | <b>723,428,419.00</b> | <b>60.14</b> | <b>479,571,581.00</b> | <b>1,016,270,184.72</b> |
| 023400800300        | 020100 | New Rural Electrification Projects                                       | 840,000,000.00        | 1,153,000,000.00        | 703,088,608.00        | 60.98        | 449,911,392.00        | 774,634,575.30          |
| 023400800300        | 020101 | Completion of On-going Electrification Projects                          | 10,000,000.00         | 10,000,000.00           | 7,058,561.00          | 70.59        | 2,941,439.00          | 123,436,547.00          |
| 023400800300        | 020102 | Maintenance/Upgrading of Existing Electrification Projects               | 20,000,000.00         | 20,000,000.00           | 13,281,250.00         | 66.41        | 6,718,750.00          | 82,597,521.20           |
| 023400800300        | 020105 | Purchase of Project Vehicle, Plant & Equipment                           | 10†                   | 10†                     | 0.00                  | 0.00         | 0.00                  | 0.00                    |
| 023400800300        | 020104 | Electrification Projects Plants & Equipment                              | 20,000,000.00         | 20,000,000.00           | 0.00                  | 0.00         | 20,000,000.00         | 35,601,541.22           |
| 023400800300        | 020103 | State Independent Power Plants [IPP] Projects                            | 10†                   | 10†                     | 0.00                  | 0.00         | 0.00                  | 0.00                    |
| <b>023400900100</b> |        | <b>Fire Service Directorate</b>                                          | <b>75,000,000.00</b>  | <b>75,000,000.00</b>    | <b>31,753,159.32</b>  | <b>42.34</b> | <b>43,246,840.68</b>  | <b>13,267,000.00</b>    |
| 023400900100        | 010012 | Procurement of Fire Fighting Vehicle & Refurbishent of Equipment         | 35,000,000.00         | 35,000,000.00           | 0.00                  | 0.00         | 35,000,000.00         | 13,267,000.00           |

|                     |        |                                                                                  |                         |                         |                       |              |                         |                       |
|---------------------|--------|----------------------------------------------------------------------------------|-------------------------|-------------------------|-----------------------|--------------|-------------------------|-----------------------|
| 023400900100        | 010013 | State Fire Service H/Quarter [Special Expenditure]                               | 40,000,000.00           | 40,000,000.00           | 31,753,159.32         | 79.38        | 8,246,840.68            | 0.00                  |
| <b>025200100100</b> |        | <b>Ministry of Water Resources</b>                                               | <b>772,000,000.00</b>   | <b>680,000,000.00</b>   | <b>129,380,643.00</b> | <b>19.03</b> | <b>550,619,357.00</b>   | <b>143,164,176.60</b> |
| 025200100100        | 020410 | EU -Supported Water Supply & Sanitation Sector Reform Projects [Small Towns]     | 320,000,000.00          | 320,000,000.00          | 0.00                  | 0.00         | 320,000,000.00          | 91,787,506.37         |
| 025200100100        | 020421 | Greater Dutse Water Supply Scheme                                                | 350,000,000.00          | 350,000,000.00          | 129,380,643.00        | 36.97        | 220,619,357.00          | 45,756,916.68         |
| 025200100100        | 020422 | Rehabilitation of Existing Dams                                                  | 70,000,000.00           | 0.00                    | 0.00                  | 0.00         | 0.00                    | 0.00                  |
| 025200100100        | 020423 | Hydra-Metreological Stations                                                     | 22,000,000.00           | 0.00                    | 0.00                  | 0.00         | 0.00                    | 0.00                  |
| 025200100100        | 020426 | Water Sector Policy, Planning and M & E Support                                  | 10,000,000.00           | 10,000,000.00           | 0.00                  | 0.00         | 10,000,000.00           | 5,619,753.55          |
| <b>025210200100</b> |        | <b>Jigawa State Water Board</b>                                                  | <b>1,090,000,000.00</b> | <b>1,590,000,000.00</b> | <b>395,623,060.00</b> | <b>24.88</b> | <b>1,194,376,940.00</b> | <b>476,779,291.46</b> |
| 025210200100        | 020410 | Reinforcement of Kazaure Regional Water Supply Scheme                            | 750,000.00              | 750,000.00              | 0.00                  | 0.00         | 750,000.00              | 0.00                  |
| 025210200100        | 020413 | Shuwarin Water Supply Scheme                                                     | 8,000,000.00            | 8,000,000.00            | 0.00                  | 0.00         | 0.00                    | 0.00                  |
| 025210200100        | 020414 | Water Supply to New Layouts & Low-Cost Hhousing Estates                          | 3,000,000.00            | 3,000,000.00            | 2,400,000.00          | 80.00        | 600,000.00              | 55,665,402.46         |
| 025210200100        | 020415 | Improvement of Water Supply Schemes in L/Government H/Quarters                   | 300,000,000.00          | 300,000,000.00          | 277,171,424.78        | 92.39        | 22,828,575.22           | 301,477,013.00        |
| 025210200100        | 020416 | Rehabilitation of Existing Urban Water Supply Schemes                            | 15,000,000.00           | 15,000,000.00           | 0.00                  | 0.00         | 15,000,000.00           | 7,833,750.00          |
| 025210200100        | 020417 | Urban Water Supply, Work shop Tools and Refurbinishment and Utility Vehicle      | 2,500,000.00            | 2,500,000.00            | 1,124,856.22          | 44.99        | 0.00                    | 0.00                  |
| 025210200100        | 020418 | Water Supply Laboratory                                                          | 0.00                    | 0.00                    | 0.00                  | 0.00         | 0.00                    | 0.00                  |
| 025210200100        | 020419 | Rehabilitation & Additional Boreholes to Existing Water Schemes                  | 150,000,000.00          | 650,000,000.00          | 114,926,779.00        | 17.68        | 535,073,221.00          | 111,803,126.00        |
| 025210200100        | 020420 | Federal Ggovernment Supported Third National Urban Water Sector Reform Programme | 610,000,000.00          | 610,000,000.00          | 0.00                  | 0.00         | 610,000,000.00          | 0.00                  |
| 025210200100        | 020424 | Reinforecmnt of Birnin kudu Regional Water Supply                                | 750,000.00              | 750,000.00              | 0.00                  | 0.00         | 750,000.00              | 0.00                  |

|                     |        |                                                                 |                         |                         |                         |              |                         |                         |
|---------------------|--------|-----------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------|-------------------------|-------------------------|
| 025210200100        | 020425 | Reinforecement of Kazaure Regional Water Supply                 | 0.00                    | 0.00                    | 0.00                    | 0.00         | -                       | 0.00                    |
| <b>025210300100</b> |        | <b>Rural Water Supply &amp; Sanitation Agency</b>               | <b>2,173,000,000.00</b> | <b>1,765,000,000.00</b> | <b>5,980,800.00</b>     | <b>0.34</b>  | <b>1,759,019,200.00</b> | <b>1,136,037,467.03</b> |
| 025210300100        | 020400 | Rural Water Supply -Utility Vehicle and Mechanical Equipments   | 16,000,000.00           | 16,000,000.00           | 5,980,800.00            | 37.38        | 10,019,200.00           | 8,779,097.00            |
| 025210300100        | 020401 | Rural Water Supply & Sanitation Projects                        | 2,140,000,000.00        | 1,732,000,000.00        | 0.00                    | 0.00         | 1,732,000,000.00        | 878,862,202.00          |
| 025210300100        | 020402 | Food & Nutrition [Water & Sanitation Related] Programmes        | 5,000,000.00            | 5,000,000.00            | 0.00                    | 0.00         | 5,000,000.00            | 4,805,518.00            |
| 025210300100        | 020403 | Water Sanitation & Hygiene Promotion                            | 12,000,000.00           | 12,000,000.00           | 0.00                    | 0.00         | 12,000,000.00           | 243,590,650.03          |
| <b>025210400100</b> |        | <b>Small Town Water Supply Agency</b>                           | <b>1,480,000,000.00</b> | <b>1,480,000,000.00</b> | <b>1,216,875,534.00</b> | <b>82.22</b> | <b>263,124,466.00</b>   | <b>1,023,010,292.76</b> |
| 025210400100        | 020404 | Rehabilitation of Existing Water Supply Schemes                 | 158,000,000.00          | 158,000,000.00          | 88,774,343.00           | 56.19        | 69,225,657.00           | 98,659,548.00           |
| 025210400100        | 020406 | Reinforcement of Trunk Mains & Improvement of Reticulations     | 55,000,000.00           | 55,000,000.00           | 0.00                    | 0.00         | 55,000,000.00           | 14,923,978.00           |
| 025210400100        | 020407 | Establishment of New Mootorised Water Schemes in Small Towns    | 30,000,000.00           | 30,000,000.00           | 0.00                    | 0.00         | 0.00                    | 0.00                    |
| 025210400100        | 020408 | Installation of Solar Based Power Plants                        | 1,210,000,000.00        | 1,210,000,000.00        | 1,115,585,191.00        | 92.20        | 94,414,809.00           | 891,515,864.31          |
| 025210400100        | 020411 | STOWA Water Supply, Inventory, Planning and M & E Activities    | 25,000,000.00           | 25,000,000.00           | 12,516,000.00           | 50.06        | 12,484,000.00           | 15,589,256.90           |
| 025210400100        | 020412 | Power Connection to Wtater Supply Schemes                       | 2,000,000.00            | 2,000,000.00            | 0.00                    | 0.00         | 2,000,000.00            | 2,321,645.55            |
| <b>026000100100</b> |        | <b>Ministry of Land, Housing &amp; Urban Development</b>        | <b>935,000,000.00</b>   | <b>1,303,000,000.00</b> | <b>435,217,768.70</b>   | <b>33.40</b> | <b>867,782,231.30</b>   | <b>1,347,114,310.95</b> |
| 026000100100        | 020500 | New Government House [Existing & New Structures and Facilities] | 100,000,000.00          | 100,000,000.00          | 0.00                    | 0.00         | 100,000,000.00          | 114,589,765.60          |
| 026000100100        | 020501 | Commissioners Residences [G-9 Quarters]                         | 10,000,000.00           | 10,000,000.00           | 0.00                    | 0.00         | 10,000,000.00           | 13,854,235.70           |
| 026000100100        | 020507 | Renovation of SSG & Head of Service Official Residences         | 25,000,000.00           | 25,000,000.00           | 0.00                    | 0.00         | 25,000,000.00           | 129,131,563.00          |

|                     |        |                                                                    |                         |                         |                      |             |                         |                         |
|---------------------|--------|--------------------------------------------------------------------|-------------------------|-------------------------|----------------------|-------------|-------------------------|-------------------------|
| 026000100100        | 020518 | Land & Properties Compensation                                     | 250,000,000.00          | 618,000,000.00          | 78,310,074.70        | 12.67       | 539,689,925.30          | 913,846,506.45          |
| 026000100100        | 020519 | Systematic Land Registration & Land Mmanagement Information System | 75,000,000.00           | 75,000,000.00           | 66,480,000.00        | 88.64       | 8,520,000.00            | 89,549,786.20           |
| 026000100100        | 020520 | Development of Layouts & Acquired Lands                            | 25,000,000.00           | 25,000,000.00           | 0.00                 | 0.00        | 25,000,000.00           | 38,125,987.60           |
| 026000100100        | 020521 | Aerial Photography & Mapping                                       | 20,000,000.00           | 20,000,000.00           | 0.00                 | 0.00        | 20,000,000.00           | 13,897,556.48           |
| 026000100100        | 020522 | Acqisition of Lithographic & Survey Equipment                      | 10,000,000.00           | 10,000,000.00           | 0.00                 | 0.00        | 10,000,000.00           | 24,888,457.92           |
| 026000100100        | 020523 | Ministry of Land H/Quarter & Zonal Land Registries                 | 20,000,000.00           | 20,000,000.00           | 5,926,000.00         | 29.63       | 14,074,000.00           | 9,230,452.00            |
| 02600010001000      | 020523 | Legislative Staff Quarters, Dutse                                  | 400,000,000.00          | 400,000,000.00          | 284,501,694.00       | 71.13       | 0.00                    | 0.00                    |
| <b>026000200100</b> |        | <b>Jigawa State Housing Authority</b>                              | <b>1,607,000,000.00</b> | <b>1,607,000,000.00</b> | <b>64,661,617.00</b> | <b>4.02</b> | <b>1,542,338,383.00</b> | <b>23,381,034.81</b>    |
| 026000200100        | 020502 | Low Cost Housing Scheme                                            | 267,000,000.00          | 267,000,000.00          | 64,661,617.00        | 24.22       | 202,338,383.00          | 23,381,034.81           |
| 026000200100        | 020503 | Commercial Low Cost Housing Scheme                                 | 1,340,000,000.00        | 1,340,000,000.00        | 0.00                 | 0.00        | 0.00                    | 0.00                    |
| <b>026000300100</b> |        | <b>State Urban Development Board</b>                               | <b>100,000,000.00</b>   | <b>100,000,000.00</b>   | <b>0.00</b>          | <b>0.00</b> | <b>100,000,000.00</b>   | <b>53,500,000.00</b>    |
| 026000300100        | 020500 | Construction & Maintenance of Township Roads                       | 10†                     | 10†                     | 0.00                 | 0.00        | 0.00                    | 0.00                    |
| 026000300100        | 020515 | Urban Development Plants & Development Control Activities          | 55,000,000.00           | 55,000,000.00           | 0.00                 | 0.00        | 55,000,000.00           | 42,587,988.45           |
| 026000300100        | 020511 | Development of Master Plan for Urban Centres                       | 25,000,000.00           | 25,000,000.00           | 0.00                 | 0.00        | 25,000,000.00           | 2,147,877.58            |
| 026000300100        | 020513 | Urban Development Engineering Workshop                             | 20,000,000.00           | 20,000,000.00           | 0.00                 | 0.00        | 20,000,000.00           | 8,764,133.97            |
| <b>026000400100</b> |        | <b>Dutse Capital Development Authority[DCDA]</b>                   | <b>65,000,000.00</b>    | <b>65,000,000.00</b>    | <b>46,826,588.00</b> | <b>72.0</b> | <b>18,173,412.00</b>    | <b>1,095,990,680.08</b> |
| 026000400100        | 020500 | Dutse Parks & Gardens and Environmental Services                   | 10†                     | 10†                     | 0.00                 | 0.00        | 0.00                    | 0.00                    |
| 026000400100        | 020514 | State Capital Development Projects                                 | 65,000,000.00           | 65,000,000.00           | 46,826,588.00        | 72.04       | 18,173,412.00           | 1,095,990,680.08        |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 17.3

### CAPITAL EXPENDITURE [LAW & JUSTICE SECTOR DETAILS]

| ORG-CODES           | ECO-CODE  | PROGRAMME/PROJECTS                                       | 2019<br>INITIAL<br>[APPROVED]<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>N | INDEX<br>%   | VARIANCE<br>N         | 2018<br>ACTUAL<br>EXPENDITURE<br>N |
|---------------------|-----------|----------------------------------------------------------|-------------------------------------------------|-----------------------------------|------------------------------------|--------------|-----------------------|------------------------------------|
|                     | <b>03</b> | <b>LAW AND JUSTICE</b>                                   | <b>594,000,000</b>                              | <b>607,700,000.00</b>             | <b>162,802,022.59</b>              | <b>26.79</b> | <b>444,897,977.41</b> | <b>122,737,629.08</b>              |
| <b>031800500100</b> |           | <b>High Court of Justice</b>                             | <b>119,000,000</b>                              | <b>132,700,000.00</b>             | <b>42,546,641.00</b>               | <b>32.06</b> | <b>90,153,359.00</b>  | <b>61,513,486.43</b>               |
| 031800500100        | 020504    | High Court Judges Houses                                 | 38,000,000                                      | 38,000,000.00                     | 14,039,697.00                      | 36.95        | 23,960,303.00         | 7,568,637.43                       |
| 031800500100        | 040002    | Renovation of Magistrate & Other Courts Buildings        | 31,000,000                                      | 44,700,000.00                     | 28,506,944.00                      | 63.77        | 16,193,056.00         | 26,992,844.00                      |
| 031800500100        | 040003    | High Court of Justice [Special Expenditures]             | 50,000,000                                      | 50,000,000.00                     | -                                  | -            | 50,000,000.00         | 26,952,005.00                      |
| <b>031800600100</b> |           | <b>Sharia Court of Appeal</b>                            | <b>335,000,000</b>                              | <b>335,000,000</b>                | <b>98,303,628.15</b>               | <b>29.34</b> | <b>236,696,371.85</b> | <b>22,518,484.41</b>               |
| 031800600100        | 020500    | Constuction of Staff Houses for Sharia Court of Appeal   | 10†                                             | 10†                               |                                    |              |                       |                                    |
| 031800600100        | 020509    | Renovation of Sharia Courts Residences                   | 83,000,000                                      | 83,000,000                        | 58,783,875.00                      | 70.82        | 24,216,125.00         |                                    |
| 031800600100        | 040004    | Renovation of Sharia Courts Buildings                    | 150,000,000                                     | 150,000,000                       | 39,519,753.15                      | 26.35        | 110,480,246.85        | 18,600,149.00                      |
| 031800600100        | 040005    | Sharia Court of Appeal H/Quarters [Special Expenditures] | 102,000,000                                     | 102,000,000                       |                                    |              | 102,000,000.00        | 3,918,335.41                       |
| <b>031801100100</b> |           | <b>Judicial Servivce Commission</b>                      | <b>40,000,000.00</b>                            | <b>40,000,000.00</b>              | <b>-</b>                           | <b>-</b>     | <b>40,000,000.00</b>  | <b>9,981,913.15</b>                |

|                     |        |                                                                                 |                       |                       |                      |              |                      |                      |
|---------------------|--------|---------------------------------------------------------------------------------|-----------------------|-----------------------|----------------------|--------------|----------------------|----------------------|
| 031801100100        | 040001 | Judicial Service<br>Commission Head Quarters<br>[Special Expenditures]          | 40,000,000.00         | 40,000,000.00         |                      | -            | 40,000,000.00        | 9,981,913.15         |
| <b>032600100100</b> |        | <b>Ministry of Justice</b>                                                      | <b>100,000,000.00</b> | <b>100,000,000.00</b> | <b>21,951,753.44</b> | <b>21.95</b> | <b>78,048,246.56</b> | <b>28,723,745.09</b> |
| 032600100100        | 040007 | Ministry of Justice [Special<br>Expenditure]                                    | 100,000,000           | 100,000,000           | 21,951,753.44        | 21.95        | 78,048,246.56        | 28,723,745.09        |
| <b>032601100100</b> |        | <b>Justice sector &amp; Law Reform<br/>Commission [Special<br/>Expenditure]</b> | <b>10†</b>            | <b>10†</b>            | -                    |              |                      | -                    |
| 032601100100        | 040000 | Justice sector & Law Reform<br>Commission [Special<br>Expenditure]              | 10†                   | 10†                   | -                    |              |                      | -                    |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Notes to Financial Statement No. 17.4

### CAPITAL EXPENDITURE [SOCIAL SECTOR DETAILS]

| ORG-CODES           | ECO-CODE  | PROGRAMME/PROJECTS                                                              | 2019<br>[APPROVED]<br>ESTIMATES<br>N | 2019<br>REVISED<br>ESTIMATES<br>N | 2019<br>ACTUAL<br>EXPENDITURE<br>N | INDEX<br>%   | VARIANCE<br>N        | 2018<br>ACTUAL<br>EXPENDITURE<br>N |
|---------------------|-----------|---------------------------------------------------------------------------------|--------------------------------------|-----------------------------------|------------------------------------|--------------|----------------------|------------------------------------|
|                     | <b>05</b> | <b>SOCIAL SECTOR</b>                                                            | <b>28,008,000,000.00</b>             | <b>27,944,000,000.00</b>          | <b>19,625,464,518.80</b>           | <b>70.23</b> | <b>8,318,535,481</b> | <b>20,780,681,289</b>              |
| <b>051400100100</b> |           | <b>Ministry of Women Affairs</b>                                                | <b>160,000,000.00</b>                | <b>160,000,000.00</b>             | <b>64,899,503.07</b>               | <b>40.56</b> | <b>95,100,497</b>    | <b>132,478,780</b>                 |
| 051400100100        | 060300    | Women Development Programmes                                                    | 90,000,000                           | 90,000,000                        | 48,877,257.45                      | 54.31        | 41,122,743           | 64,704,767                         |
| 051400100100        | 060301    | Reformatory School K/Hausa                                                      | 15,000,000                           | 15,000,000                        | 0.00                               | 0.00         | 15,000,000           | 1,906,149                          |
| 051400100100        | 060302    | Child Development Programme                                                     | 15,000,000                           | 15,000,000                        | 13,148,000.12                      | 87.65        | 1,852,000            | 39,981,387                         |
| 051400100100        | 060300    | Child Play Ground & Day Care Centre                                             | 0.00                                 | 0.00                              | 0.00                               | 0.00         | 0.00                 | 0.00                               |
| 051400100100        | 060304    | Planning Research & Statistics Programme                                        | 5,000,000                            | 5,000,000                         | 0.00                               | 0.00         | 5,000,000            | 6,106,000                          |
| 051400100100        | 060306    | V. V. F. Hospital Jahun                                                         | 5,000,000                            | 5,000,000                         | 2,874,245.50                       | 57.48        | 2,125,755            | 4,979,564                          |
| 051400100100        | 060308    | Government Zonal Social Welfare Offices                                         | 30,000,000                           | 30,000,000                        |                                    |              | 30,000,000           | 14,800,913                         |
| <b>051400100200</b> |           | <b>Rehabilitation Board</b>                                                     | <b>410,000,000</b>                   | <b>410,000,000</b>                | <b>365,956,593.50</b>              | <b>89.26</b> | <b>44,043,407</b>    | <b>890,072,310</b>                 |
| 051400100200        | 060311    | Social Rehabilitation Programme                                                 | 400,000,000                          | 400,000,000                       | 365,956,594                        | 91.49        | 34,043,407           | 31,874,959                         |
| 051400100200        | 060310    | Social Welfare Programmes [Social Protection -Cash Transfer Initiatives]        | 10,000,000                           | 10,000,000                        | 0.00                               | 0.00         |                      | 858,197,352                        |
| <b>051700100100</b> |           | <b>Ministry of Education, Science &amp; Technology</b>                          | <b>2,364,000,000.00</b>              | <b>2,364,000,000.00</b>           | <b>1,852,642,784.31</b>            | <b>78.37</b> | <b>511,357,216</b>   | <b>3,484,533,770</b>               |
| 051700100100        | 060014    | Development and maintenance of Senior Secondary Schools Structures & Facilities | 1,034,000,000.00                     | 1,064,000,000.00                  | 981,177,704.54                     | 92.22        | 82,822,295           | 833,762,173                        |

|                     |        |                                                                                              |                         |                         |                         |              |                      |                      |
|---------------------|--------|----------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------|----------------------|----------------------|
| 051700100100        | 060015 | Procurement of Facilities for Senior Secondary Schools                                       | 100,000,000.00          | 100,000,000.00          | 63,176,038.00           | 63.18        | 36,823,962           | 148,582,663          |
| 051700100100        | 020016 | Procurement of Instructional Materials and Laboratory Equipment for Senior Secondary Schools | 140,000,000.00          | 119,000,000.00          | 129,929,800.00          | 109.18       | (10,929,800)         | 99,397,742           |
| 051700100100        | 060017 | Ministry of Education H/Quarter and Zonal Officers [Special Expenditure]                     | 630,000,000.00          | 621,000,000.00          | 446,774,500.00          | 71.94        | 174,225,500          | 197,594,626          |
| 051700100100        | 060037 | Global Partnership for Education [World Bank] Support Programme                              | 410,000,000.00          | 410,000,000.00          | 187,844,291.77          | 45.82        | 222,155,708          | 2,086,344,616        |
| 051700100100        | 060038 | Establishment of Jigawa State College of Remedial Studies, Babura                            | 50,000,000.00           | 50,000,000.00           | 43,740,450.00           | 87.48        | 6,259,550            | 118,851,951          |
| <b>051700300100</b> |        | <b>State Universal Basic Education Board</b>                                                 | <b>5,670,200,000.00</b> | <b>5,670,200,000.00</b> | <b>3,824,064,147.93</b> | <b>67.44</b> | <b>1,846,135,852</b> | <b>7,235,670,589</b> |
| 051700300100        | 060002 | Universal Basic Education - Primary & JSS Structures                                         | 5,200,000,000           | 5,200,000,000.00        | 3,722,990,607.75        | 71.60        | 1,477,009,392        | 5,445,086,533        |
| 051700300100        | 060000 | Development of Boarding Primary Schools                                                      | 0.00                    | 0.00                    | 0.00                    | 0.00         | 0.00                 | 0.00                 |
| 051700300100        | 060004 | SUBEB Head Quarters Special Basic Education Programme                                        | 5,000,000               | 5,000,000               | 0.00                    | 0.00         | 0.00                 | 82,999,500           |
| 051700300100        | 060005 | Basic Education - Rehabilitation and Major Maintenance of Primary & JSS Structures           | 10†                     | 10†                     | 0.00                    | 0.00         | 0.00                 | 16,519,753           |
| 051700300100        | 060006 | Islamic/Qur'anic Education Programme                                                         | 69,200,000              | 69,200,000              | 41,441,686.00           | 59.89        | 27,758,314           | 1,132,649,100        |
| 051700300100        | 060007 | Procurement of Instructional Materials and Furniture for Basic Education                     | 50,000,000              | 50,000,000.00           | 28,903,149.44           | 57.81        | 21,096,851           | 228,159,126          |

|                     |        |                                                                                     |                         |                         |                        |              |                    |                    |
|---------------------|--------|-------------------------------------------------------------------------------------|-------------------------|-------------------------|------------------------|--------------|--------------------|--------------------|
| 051700300100        | 060008 | Basic Education -Food and Nutrition Intervention and Support                        | 6,000,000               | 6,000,000               | 0.00                   | 0.00         | 6,000,000          | 5,349,512          |
| 051700300100        | 060010 | UBEC Special Intervention Programme [Capacity Building and Instructional Materials] | 300,000,000             | 300,000,000             | 0.00                   | 0.00         | 300,000,000        | 301,803,564        |
| 051700300100        | 060039 | Special/Basic Education Programme                                                   | 40,000,000              | 40,000,000              | 30,728,704.74          | 76.82        | 9,271,295          | 23,103,501         |
| <b>051700100200</b> |        | <b>State Educational Inspectorate and Monitoring Unit</b>                           | <b>27,500,000.00</b>    | <b>27,500,000.00</b>    | <b>0.00</b>            | <b>0.00</b>  | <b>0.00</b>        | <b>0.00</b>        |
|                     |        | State Educational Inspectorate and Monitoring Unit Programme                        | 27,500,000              | 27,500,000              | 0.00                   | 0.00         | 0.00               | 0.00               |
| <b>051700800100</b> |        | <b>Library Board</b>                                                                | <b>37,000,000.00</b>    | <b>37,000,000.00</b>    | <b>36,345,619.25</b>   | 98.23        | 654,381            | <b>0.00</b>        |
| 051700800100        | 060003 | Development of Libraries                                                            | 37,000,000              | 37,000,000              | 36,345,619             | 98.23        | 654,381            | 0.00               |
| <b>051701000100</b> |        | <b>Agency For Mass Education</b>                                                    | <b>121,000,000.0000</b> | <b>121,000,000.0000</b> | <b>75,230,125.0000</b> | 62.17        | <b>45,769,875</b>  | <b>112,950,014</b> |
| 051701000100        | 060032 | Adult & Non-Formal Education                                                        | 69,000,000              | 69,000,000.00           | 35,470,981.00          | 51.41        | 33,529,019         | 67,218,583         |
| 051701000100        | 060034 | Basic and Post Literacy Continuing Remedial Education                               | 44,000,000              | 44,000,000.00           | 34,130,500.00          | 77.57        | 9,869,500          | 36,108,215         |
| 051701000100        | 060035 | Women Vocational Education Centers                                                  | 8,000,000               | 8,000,000.00            | 5,628,644.00           | 70.36        | 2,371,356          | 9,623,216          |
| <b>051701100100</b> |        | <b>Nomadic Education Agency</b>                                                     | <b>93,200,000.00</b>    | <b>91,200,000.00</b>    | <b>58,867,227.00</b>   | 64.55        | <b>32,332,773</b>  | <b>55,382,565</b>  |
| 051701100100        | 060011 | Nomadic Basic Education [Stuctures and Facilities]                                  | 28,200,000.00           | 26,200,000.00           | 24,347,227.00          | 92.93        | 1,852,773          | 5,683,813          |
| 051701100100        | 060012 | Nomadic Basic Education [Furniture and Instructional Materials]                     | 65,000,000.00           | 65,000,000.00           | 34,520,000.00          | 53.11        | 30,480,000         | 49,698,753         |
| <b>051701800100</b> |        | <b>Jigawa State Polytechnic</b>                                                     | <b>750,000,000.00</b>   | <b>750,000,000.00</b>   | <b>645,290,381.80</b>  | <b>86.04</b> | <b>104,709,618</b> | <b>462,268,228</b> |

|                     |               |                                                                                                 |                         |                         |                         |              |                      |                         |
|---------------------|---------------|-------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------|----------------------|-------------------------|
| 051701800100        | 060027        | State Polytechnic Projects                                                                      | 750,000,000             | 750,000,000             | 645,290,381.80          | 86.04        | 104,709,618          | 462,268,228             |
| <b>051701800200</b> |               | <b>Bilyaminu Usman Polytechnic</b>                                                              | <b>250,000,000.00</b>   | <b>170,000,000.00</b>   | <b>54,315,164.00</b>    | <b>31.95</b> | <b>115,684,836</b>   | <b>65,445,066</b>       |
| 051701800200        | 060030        | Bilyaminu Usman Polytechnic Programmes                                                          | 250,000,000.00          | 170,000,000.00          | 54,315,164.00           | 31.95        | 115,684,836          | 65,445,066              |
| <b>051701900100</b> |               | <b>Jigawa State College of Education</b>                                                        | <b>500,000,000</b>      | <b>580,000,000</b>      | <b>573,420,558</b>      | <b>98.87</b> | <b>6,579,442</b>     | <b>617,531,334</b>      |
| 051701900100        | 060025        | College of Education [Projects & Programmes]                                                    | 500,000,000             | 580,000,000             | 573,420,558             | 98.87        | 6,579,442            | 617,531,334             |
| <b>051702100100</b> |               | <b>Sule Lamido University, K/Hausa</b>                                                          | <b>4,250,000,000.00</b> | <b>4,250,000,000.00</b> | <b>2,972,988,342.00</b> | <b>69.95</b> | <b>1,277,011,658</b> | <b>1,188,765,993.25</b> |
| 051702100100        | <b>060031</b> | Sule Lamido University [Projects & Programmes]                                                  | 4,250,000,000.00        | 4,250,000,000.00        | 2,972,988,342.00        | 69.95        | 1,277,011,658        | 1,188,765,993           |
| <b>051705500100</b> |               | <b>Science &amp; Technical Education Board</b>                                                  | <b>270,000,000.00</b>   | <b>270,000,000.00</b>   | <b>243,974,464.00</b>   | <b>90.36</b> | <b>26,025,536</b>    | <b>77,543,508</b>       |
| 051705500100        | 060009        | Scinece and Technical Schools Structures and Facilities                                         | 192,000,000.00          | 168,000,000.00          | 171,484,704.00          | 102.07       | (3,484,704)          | 42,618,511              |
| 051705500100        | 060019        | Improvement & Expansion of Existing Science & Technical Schools Structures and facilities       | 10,000,000.00           | 10,000,000.00           | 9,473,921.00            | 94.74        | 526,079              | 0.00                    |
| 051705500100        | 060020        | Procurement of Furniture for Science, Technical and Vocayional Schools                          | 10,000,000.00           | 34,000,000.00           | 9,094,502.00            | 26.75        | 24,905,498           | 19,932,672              |
| 051705500100        | 060021        | Procurement of Laboratory Materials and Equipment for Science, Technical and Vocayional Schools | 58,000,000.00           | 58,000,000.00           | 53,921,337.00           | 92.97        | 4,078,663            | 8,756,426               |

|                     |        |                                                                                                                       |                         |                         |                         |              |                      |                      |
|---------------------|--------|-----------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------|----------------------|----------------------|
| 051705500100        | 060022 | Establishment and Upgrading of Science, Technical and Vocational Schools                                              | 0.00                    | 0.00                    | 0.00                    | 0.00         | 0.00                 | 6,235,898            |
| <b>051705600100</b> |        | <b>Jigawa State Scholarship Board</b>                                                                                 | <b>25,000,000.00</b>    | <b>25,000,000.00</b>    | 0.00                    | 0.00         | <b>25,000,000</b>    | <b>0.00</b>          |
| 051705600100        | 010005 | Special Expenditure                                                                                                   | 25,000,000.00           | 25,000,000.00           | 0.00                    | 0.00         | 25,000,000           | 0.00                 |
| <b>051705600200</b> |        | <b>Dutse Model/Capital School</b>                                                                                     | <b>55,000,000.00</b>    | <b>55,000,000.00</b>    | <b>32,753,159.00</b>    | 59.55        | <b>22,246,841</b>    | <b>0.00</b>          |
| 051705600200        | 060018 | Dutse Model/Capital Schools Projects                                                                                  | 55,000,000.00           | 55,000,000.00           | 32,753,159.00           | 59.55        | 22,246,841           | 0.00                 |
| <b>051706000100</b> |        | <b>Jigawa State College of Islamic Legal Studies</b>                                                                  | <b>147,000,000.00</b>   | <b>147,000,000.00</b>   | <b>136,996,359.00</b>   | <b>93.19</b> | <b>10,003,641</b>    | <b>30,855,687</b>    |
| 051706000100        | 060028 | College of Islamic Legal Studies Programmes                                                                           | 147,000,000.00          | 147,000,000.00          | 136,996,359.00          | 93.19        | 10,003,641           | 30,855,687           |
| <b>051706100100</b> |        | <b>Institute of Information Technology</b>                                                                            | <b>166,000,000.00</b>   | <b>166,000,000.00</b>   | <b>163,964,119.00</b>   | <b>98.77</b> | <b>2,035,881</b>     | <b>41,034,442</b>    |
| 051706100100        | 060029 | Institute of Information Technology Projects                                                                          | 166,000,000.00          | 166,000,000.00          | 163,964,119.00          | 98.77        | 2,035,881            | 41,034,442           |
| <b>051706300100</b> |        | <b>Islamic Education Bureau</b>                                                                                       | <b>1,050,000,000.00</b> | <b>1,050,000,000.00</b> | <b>811,065,150.00</b>   | <b>77.24</b> | <b>238,934,850</b>   | <b>423,831,079</b>   |
| 051706300100        | 060023 | Islamic/Qur'anic Education Programmes                                                                                 | 1,010,000,000.00        | 1,010,000,000.00        | 775,273,998.00          | 76.76        | 234,726,002          | 310,263,091          |
| 051706300100        | 060036 | Procurement of School Furniture & Instructional Materials for Islamic and Qur'anic Education Senior Secondary Schools | 40,000,000.00           | 40,000,000.00           | 35,791,152.00           | 89.48        | 4,208,848            | 113,567,988          |
| <b>051706400100</b> |        | <b>Bamaina Academy</b>                                                                                                | <b>62,000,000.00</b>    | <b>62,000,000.00</b>    | <b>52,848,532.67</b>    | 85.24        | <b>9,151,467</b>     | 0.00                 |
| 051706400100        | 060009 | Provision of Structures & Facilities                                                                                  | 62,000,000.00           | 62,000,000.00           | 52,848,532.67           | 85.24        | 9,151,467            | 0.00                 |
| <b>052100200100</b> |        | <b>Ministry Of Health</b>                                                                                             | <b>7,132,000,000.00</b> | <b>7,132,000,000.00</b> | <b>5,911,753,831.34</b> | <b>82.89</b> | <b>1,220,246,169</b> | <b>4,377,323,356</b> |
| 052100200100        | 060200 | Public Health Laboratory, Dutse                                                                                       | 100                     | 0.00                    | 0.00                    | 0.00         | 0.00                 | 0.00                 |

|              |        |                                                                   |                  |                  |                  |       |             |             |
|--------------|--------|-------------------------------------------------------------------|------------------|------------------|------------------|-------|-------------|-------------|
| 052100200100 | 060225 | Free-maternal & Child Healthcare Programme in Secondary Hospitals | 1,000,000,000.00 | 1,000,000,000.00 | 955,500,000.00   | 95.55 | 44,500,000  | 757,484,581 |
| 052100200100 | 060227 | FG/MDGs Supported Community Health Insurance [Counter Funding]    | 100,000,000.00   | 100,000,000.00   | 0.00             | 0.00  | 100,000,000 | 9,329,471   |
| 052100200100 | 060216 | Health Management Information Data-base Development               | 4,000,000.00     | 4,000,000.00     | 0.00             | 0.00  | 4,000,000   | 7,854,006   |
| 052100200100 | 060211 | Malaria Control Booster Programme                                 | 20,000,000.00    | 20,000,000.00    | 0.00             | 0.00  | 20,000,000  | 8,341,753   |
| 052100200100 | 060204 | Establishment of Health and Operational Research Unit             | 10†              | 10†              | 0.00             | 0.00  | 0.00        | 0.00        |
| 052100200100 | 060215 | Establishment of Health and Demographic Research Centre           | 0.00             | 0.00             | 0.00             | 0.00  | 0.00        | 0.00        |
| 052100200100 | 060212 | HIV/AIDS Control Programmme                                       | 30,000,000.00    | 30,000,000.00    | 0.00             | 0.00  | 30,000,000  | 8,804,241   |
| 052100200100 | 060218 | Improvement of General Hospitals                                  | 1,540,000,000.00 | 1,540,000,000.00 | 1,359,106,341.00 | 88.25 | 180,893,659 | 798,517,082 |
| 052100200100 | 060219 | Ophthalmic Units in Some General Hospitals                        | 20,000,000.00    | 20,000,000.00    | 0.00             | 0.00  | 20,000,000  | 12,739,435  |
| 052100200100 | 060220 | Psychiatric Hospital, Kazaure Projects                            | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00  | 10,000,000  | 9,050,056   |
| 052100200100 | 060228 | College of Nursing Midwifery Birnin Kudu Projects                 | 125,000,000.00   | 125,000,000.00   | 73,764,376.00    | 59.01 | 51,235,624  | 33,893,816  |

|                     |        |                                                              |                         |                         |                       |              |                      |                    |
|---------------------|--------|--------------------------------------------------------------|-------------------------|-------------------------|-----------------------|--------------|----------------------|--------------------|
| 052100200100        | 060229 | School of Health Technology, Jahun Projects                  | 98,000,000.00           | 98,000,000.00           | 0.00                  | 0.00         | 98,000,000           | 71,051,752         |
| 052100200100        | 060230 | Shool of Nursing Hadejia Projects                            | 98,000,000.00           | 98,000,000.00           | 83,610,858.00         | 85.32        | 14,389,142           | 75,208,554         |
| 052100200100        | 060213 | Leprasy Referral & T.B. Hospital, Hadejia                    | 27,000,000.00           | 13,000,000.00           | 12,098,450.00         | 93.07        | 901,550              | 101,267,928        |
| 052100200100        | 060206 | World Bank Supported Save One Million Lives Health Programme | 810,000,000.00          | 810,000,000.00          | 627,784,942.00        | 77.50        | 182,215,058          | 351,042,620        |
| 052100200100        | 060221 | Primary Eyecare Onchocerciasis                               | 20,000,000.00           | 34,000,000.00           | 0.00                  | 0.00         | 34,000,000           | 8,777,750          |
| 052100200100        | 060222 | Jigawa State Drug Management Agenc <sup>t</sup> [JIMSO]      | 35,000,000.00           | 35,000,000.00           | 0.00                  | 0.00         | 0.00                 | 0.00               |
| 052100200100        | 060223 | Upgrading of Hadejia, B/kudu & Kazaure General Hospitals     | 1,580,000,000.00        | 1,580,000,000.00        | 1,280,170,419.00      | 81.02        | 299,829,581          | 745,997,586        |
| 052100200100        | 060231 | Establishment of School of Midwifery Babura                  | 400,000,000.00          | 400,000,000.00          | 332,592,141.00        | 83.15        | 67,407,859           | 288,734,339        |
| 052100200100        | 060232 | JIMSO Medical & Drug Supplies [Drug Revolving Operations]    | 1,200,000,000.00        | 1,200,000,000.00        | 1,187,126,304.34      | 98.93        | 12,873,696           | 1,089,228,386      |
| 052100200100        | 060232 | Infectious deases hospital                                   | 15,000,000.00           | 15,000,000.00           | 0.00                  | 0.00         | 0.00                 | 0.00               |
| <b>052100200100</b> |        | <b>Jigawa State Agency for the Control of AIDS [JISACA]</b>  | <b>95,000,000.00</b>    | <b>95,000,000.00</b>    | <b>0.00</b>           | <b>0.00</b>  | <b>95,000,000</b>    | <b>25,000,000</b>  |
| 052100200100        | 060210 | SACA HIV/AIDS Control Programme                              | 95,000,000.00           | 95,000,000.00           | 0.00                  | 0.00         | 95,000,000           | 25,000,000         |
| <b>052100300100</b> |        | <b>Primary Health Care Development Agency</b>                | <b>1,997,000,000.00</b> | <b>1,997,000,000.00</b> | <b>954,434,697.60</b> | <b>47.79</b> | <b>1,042,565,302</b> | <b>776,427,376</b> |

|                     |        |                                                                              |                      |                      |                      |              |                   |                   |
|---------------------|--------|------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------|-------------------|-------------------|
| 052100300100        | 060208 | Food & Nutrition [PHC-Related] Programme                                     | 362,000,000.00       | 362,000,000.00       | 176,854,235.60       | 48.85        | 185,145,764       | 193,794,865       |
| 052100300100        | 060201 | Up-grading of Primary Healthcare Centres to Comprehensive Healthcare Centres | 855,000,000.00       | 855,000,000.00       | 525,727,197.00       | 61.49        | 329,272,803       | 254,480,247       |
| 052100300100        | 060202 | Primary Healthcare Programmes/Projects                                       | 400,000,000.00       | 400,000,000.00       | 0.00                 | 0.00         | 400,000,000       | 38,712,717        |
| 052100300100        | 060203 | PHCDA [Health System] Programmes/Projects                                    | 20,000,000.00        | 20,000,000.00        | 10,737,000.00        | 53.69        | 9,263,000         | 0.00              |
| 052100300100        | 060207 | Supplimentary Immunisation Activities                                        | 360,000,000.00       | 360,000,000.00       | 241,116,265.00       | 66.98        | 118,883,735       | 289,439,546       |
| <b>052111600100</b> |        | <b>Rasheed Shekoni Specialist Hospital, Dutse</b>                            | <b>26,000,000.00</b> | <b>26,000,000.00</b> | <b>24,582,943.85</b> | <b>94.55</b> | <b>1,417,056</b>  | <b>21,428,066</b> |
| 052111600100        | 060224 | Rasheed Shekoni Specialist Hospital Activities                               | 26,000,000.00        | 26,000,000.00        | 24,582,943.85        | 94.55        | 1,417,056         | 21,428,066        |
| <b>052300100100</b> |        | <b>Ministry of Information, Youth, Sports &amp; Culture</b>                  | <b>86,000,000.00</b> | <b>86,000,000.00</b> | <b>10,363,000.00</b> | <b>12.05</b> | <b>75,637,000</b> | <b>52,264,136</b> |
| 052300100100        | 010100 | Public Enlightenment & Information Equipment                                 | 14,000,000.00        | 14,000,000.00        | 5,073,000.00         | 36.24        | 8,927,000         | 29,380,500        |
| 052300100100        | 010111 | NYSC Permanent Orientation Camp -Fanisau                                     | 15,000,000.00        | 15,000,000.00        | 1,073,000.00         | 7.15         | 13,927,000        | 16,689,753        |
| 052300100100        | 010101 | Social Re-orientation & Mobilisation, Education, Information & Communication | 41,000,000.00        | 41,000,000.00        | 590,000.00           | 1.44         | 40,410,000        | 1,212,227         |
| <b>052300200100</b> |        | <b>History &amp; Culture Bureau</b>                                          | <b>7,000,000.00</b>  | <b>7,000,000.00</b>  | <b>1,560,000.00</b>  | <b>22.29</b> | <b>5,440,000</b>  | <b>612,000</b>    |
| 052300200100        | 010105 | Archives & Reference Library                                                 | 4,000,000.00         | 4,000,000.00         |                      | -            | 4,000,000         | 612,000           |

|                     |        |                                                                 |                       |                       |                       |              |                    |                    |
|---------------------|--------|-----------------------------------------------------------------|-----------------------|-----------------------|-----------------------|--------------|--------------------|--------------------|
| 052300200100        | 010106 | Open Air Theatre, Dutse                                         | 3,000,000.00          | 3,000,000.00          | 1,560,000.00          | 52.00        | 1,440,000          |                    |
| 052300100100        | 010112 | Arts Exhibition & Multimedia Censorship                         | 2,000,000.00          | 2,000,000.00          | 507,000.00            | 25.35        | 1,493,000          | 4,981,655          |
| <b>052300300100</b> |        | <b>Jigawa State Broadcasting Corporation [State Television]</b> | <b>32,000,000.00</b>  | <b>2,000,000.00</b>   | <b>2,000,000.00</b>   | 100.00       | -                  | <b>0.00</b>        |
| 052300300100        | 010103 | Jigawa State State Television Projects                          | 32,000,000.00         | 32,000,000.00         | 21,200,000.00         | 66.25        | 10,800,000         | 0.00               |
| <b>052300400100</b> |        | <b>Jigawa State Broadcasting Corporation [Radio]</b>            | <b>66,000,000.00</b>  | <b>66,000,000.00</b>  | <b>42,407,753.10</b>  | 64.25        | <b>23,592,247</b>  | <b>96,953,208</b>  |
| 052300400100        | 010102 | Jigawa Broadcasting Corporation Projects                        | 66,000,000.00         | 66,000,000.00         | 42,407,753.10         | 64.25        | 23,592,247         | 96,953,208         |
| <b>052300500100</b> |        | <b>State Printing Press</b>                                     | <b>72,000,000.00</b>  | <b>72,000,000.00</b>  | <b>66,619,753.50</b>  | 92.53        | <b>5,380,247</b>   | <b>0.00</b>        |
| 052300500100        | 010104 | Government Printing Press Activities                            | 72,000,000.00         | 72,000,000.00         | 66,619,753.50         | 92.53        | 5,380,247          | 0.00               |
| <b>052300700100</b> |        | <b>Jigawa State Sports Council</b>                              | <b>45,000,000.00</b>  | <b>45,000,000.00</b>  | <b>35,928,725.35</b>  | <b>79.84</b> | <b>9,071,275</b>   | <b>-</b>           |
| 052300700100        | 010108 | Stadium & Sports Development                                    | 35,000,000.00         | 35,000,000.00         | 26,102,393.35         | 74.58        | 8,897,607          | 0.00               |
| 052300700100        | 010109 | Improvement of Hadejia Township Stadium                         | 10,000,000.00         | 10,000,000.00         | 9,826,332.00          | 98.26        | 173,668            | 0.00               |
| <b>053500100100</b> |        | <b>Ministry of Environment</b>                                  | <b>900,100,000.00</b> | <b>900,100,000.00</b> | <b>538,966,159.00</b> | <b>59.88</b> | <b>361,133,841</b> | <b>543,726,349</b> |
| 053500100100        | 060100 | Forest Nurseries Development & Production of Seedlings          | 40,000,000.00         | 40,000,000.00         | 0.00                  | 0.00         | 40,000,000         | 23,795,648         |
| 053500100100        | 060101 | Forest Shelterbelt & Natural Forest Reserve Development         | 25,000,000.00         | 25,000,000.00         | 0.00                  | 0.00         | 25,000,000         | 13,720,520         |

|                     |        |                                                           |                      |                      |                      |              |                   |                   |
|---------------------|--------|-----------------------------------------------------------|----------------------|----------------------|----------------------|--------------|-------------------|-------------------|
| 053500100100        | 060102 | Forest Extension & Multiplication Programme               | 10,000,000.00        | 10,000,000.00        | 0.00                 | 0.00         | 10,000,000        | 7,564,300         |
| 053500100100        | 060103 | Development of Industrial Crops/Trees[ Gum Arabic, etc..] | 5,000,000.00         | 5,000,000.00         | 0.00                 | 0.00         | 5,000,000         | 9,598,765         |
| 053500100100        | 060107 | Natural Lakes Conservation                                | 17,000,000.00        | 17,000,000.00        | 11,671,250.00        | 68.65        | 5,328,750         | 11,644,000        |
| 053500100100        | 060104 | Environmental Research & Data-base Development            | 3,000,000.00         | 3,000,000.00         | 0.00                 | 0.00         | 3,000,000         | 1,461,043         |
| 053500100100        | 060108 | Nature Conservation Programme                             | 4,000,000.00         | 4,000,000.00         | 3,671,250.00         | 91.78        | 328,750           | 4,129,875         |
| 053500100100        | 060116 | Flood & Erosion Control Projects                          | 634,100,000.00       | 634,100,000.00       | 472,043,797.00       | 74.44        | 583,615,138       | 375,342,335       |
| 053500100100        | 060111 | Pollution Control Programme                               | 7,000,000.00         | 7,000,000.00         | 1,095,000.00         | 15.64        | 5,905,000         | 1,587,655         |
| 053500100100        | 060105 | Second Forestry Projects [World Bank Financed]            | 5,000,000.00         | 5,000,000.00         | 0.00                 | 0.00         | 5,000,000         | 2,682,250         |
| 053500100100        | 060112 | Dutse Erosion Control                                     | 150,000,000.00       | 150,000,000.00       | 50,484,862.00        | 33.66        | 99,515,138        | 92,199,959        |
| <b>053501600100</b> |        | <b>Jigawa State Environmental Protection Agency</b>       | <b>65,000,000.00</b> | <b>65,000,000.00</b> | <b>28,144,774.77</b> | <b>43.30</b> | <b>36,855,225</b> | <b>48,723,434</b> |
| 053501600100        | 060113 | Flood & Erosion Control Projects Maintenance              | 15,000,000.00        | 15,000,000.00        | 14,469,753.44        | 96.47        | 530,247           | 4,735,177         |
| 053501600100        | 060110 | Environmental Health Programme                            | 50,000,000.00        | 50,000,000.00        | 13,675,021.33        | 27.35        | 36,324,979        | 43,988,256        |
| <b>053505600100</b> |        | <b>Alternative Energy Fund</b>                            | <b>30,000,000.00</b> | <b>30,000,000.00</b> | <b>6,102,000.00</b>  | 20.34        | <b>23,898,000</b> | <b>0.00</b>       |
| 053505600100        | 060115 | Development of Alternative Energy Sources                 | 30,000,000.00        | 30,000,000.00        | 6,102,000.00         | 20.34        | 23,898,000        | 0.00              |

|              |        |                                                                |                  |                  |               |      |               |            |
|--------------|--------|----------------------------------------------------------------|------------------|------------------|---------------|------|---------------|------------|
| 055100100100 |        | Min. For Local Government<br>& Community<br>Development        | 1,074,500,000.00 | 1,042,500,000.00 | 36,978,650.76 | 3.55 | 1,005,521,349 | 19,860,000 |
| 055100100100 | 020510 | C ommunity & Self-Help<br>Development Projects                 | 2,000,000.00     | 2,000,000.00     | 0.00          | 0.00 | 2,000,000     | 0.00       |
| 055100100100 | 020510 | Ward level community -<br>dreden development<br>intervention   | 1,035,000,000.00 | 1,035,000,000.00 | 36,978,650.76 | 3.57 | 998,021,349   | 0.00       |
| 055100100100 | 010004 | Min. For Local Government<br>Special Expenditure &<br>Projects | 37,500,000.00    | 5,500,000.00     | 0.00          | 0.00 | 5,500,000     | 19,860,000 |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No.18

### INTERNAL LOANS [MONTHLY RECEIPTS] DETAILS

| S/N | MONTH                      | 2019<br>ACTUAL<br>RECEIPTS<br>N | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|----------------------------|---------------------------------|---------------------------------|
|     | <b>CONSOLIDATED AMOUNT</b> | <b>3,613,828,621.32</b>         | <b>2,728,941,871.21</b>         |
| 1   | JANUARY                    | 3,000,000,000.00                | 184,539,386.01                  |
| 2   | FEBRUARY                   | 600,000,000.00                  | 884,539,386.01                  |
| 3   | MARCH                      |                                 | 1,000,000,000.00                |
| 4   | APRIL                      |                                 | -                               |
| 5   | MAY                        |                                 | -                               |
| 6   | JUNE                       |                                 | -                               |
| 7   | JULY                       |                                 | -                               |
| 8   | AUGUST                     |                                 | 184,380,076.02                  |
| 9   | SEPTEMBER                  | 13,828,621.32                   | 184,380,076.02                  |
| 10  | OCTOBER                    |                                 | 184,380,076.02                  |
| 11  | NOVEMBER                   |                                 | -                               |
| 12  | DECEMBER                   |                                 | 106,722,871.13                  |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 19

### EXTERNAL LOANS [DRAW DOWN] -MONTHLY

| S/N | MONTH                          | FADAMA<br>III [JARDA]<br>N | IFAD/WORLD<br>[JARDA]<br>N | BANK<br>TOTAL<br>RECEIPTS<br>N | ACTUAL<br>[2019]<br>TOTAL<br>ACTUAL<br>RECEIPTS<br>[2018]<br>N |
|-----|--------------------------------|----------------------------|----------------------------|--------------------------------|----------------------------------------------------------------|
|     | <b>CONSOLIDATED<br/>AMOUNT</b> | <b>190,223,951.84</b>      | <b>494,592,451.07</b>      | <b>684,816,402.91</b>          | <b>1,860,566,261.49</b>                                        |
| 1   | JANUARY                        |                            |                            | -                              | 135,917,404.93                                                 |
| 2   | FEBRUARY                       | 35,000,000.00              |                            | 35,000,000.00                  | 121,229,154.48                                                 |
| 3   | MARCH                          |                            |                            | -                              | 70,562,939.74                                                  |
| 4   | APRIL                          |                            |                            | -                              | 105,242,383.94                                                 |
| 5   | MAY                            | 94,375,979.00              |                            | 94,375,979.00                  | 132,099,071.98                                                 |
| 6   | JUNE                           |                            | 494,592,451.07             | 494,592,451.07                 | 139,495,588.47                                                 |
| 7   | JULY                           |                            |                            | -                              | 155,032,970.95                                                 |
| 8   | AUGUST                         |                            |                            | -                              | 143,254,758.58                                                 |
| 9   | SEPTEMBER                      |                            |                            | -                              | 147,557,405.98                                                 |
| 10  | OCTOBER                        |                            |                            | -                              | 506,379,842.54                                                 |
| 11  | NOVEMBER                       |                            |                            | -                              | 72,696,240.95                                                  |
| 12  | DECEMBER                       | 60,847,972.84              |                            | 60,847,972.84                  | 131,098,498.95                                                 |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 20

### Proceed from Disposal of Assets

| S/N | DESCRIPTION                                                 | 2019<br>ACTUAL<br>RECEIPTS<br>N | 2018<br>ACTUAL<br>RECEIPTS<br>N |
|-----|-------------------------------------------------------------|---------------------------------|---------------------------------|
|     | <b>CONSOLIDATED STATEWIDE</b>                               | <b>14,300,000.00</b>            | <b>8,830,600.00</b>             |
| 1   | PROCEED FROM SALES OF ASSETS [AUCTION OF VEHICLES BY OHOCS] | 14,300,000.00                   | 8,830,600.00                    |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 21

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

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

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 21.1

### PUBLIC DEBT CHARGES

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

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

**PUBLIC DEBT CHARGES SUMMARY**

| S/NO | TYPE/CATEGORY                        | CURRENT YEAR<br>2019 |                         | PREVIOUS YEAR 2018      |
|------|--------------------------------------|----------------------|-------------------------|-------------------------|
| 1    | <b>DEDUCTION AT SOURCE [FAAC]:</b>   |                      |                         |                         |
|      | FOREIGN LOAN DEDUCTIONS              |                      | 335,331,089.56          | 1,079,671,147.08        |
|      | EXCESS CRUDE LOAN ACCOUNT DEDUCTIONS |                      | 1,762,614,455.06        | 323,465,807.62          |
|      | OTHERS [CACS LOAN] DEDUCTIONS        |                      | 879,012,196.44          | 512,762,120.42          |
| 2    | <b>OTHERS: AT TREASURY</b>           |                      |                         |                         |
|      | LOANS REPAYMENTS                     |                      | 248,891,933.04          | -                       |
|      | <b>TOTAL</b>                         | -                    | <b>3,225,849,674.10</b> | <b>1,915,899,075.12</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 22

### [A] CASH BALANCES HELD BY MDA(S) AS AT 31ST DECEMBER, 2019

| S/N | NAME OF MDAs                                           | BANK NAMES    | BANK BALANCES | ACTUAL 2018   |
|-----|--------------------------------------------------------|---------------|---------------|---------------|
| 1   | Government House                                       | ZENITH BANK   | 27,153,556.68 | 15,419.34     |
| 2   | Deputy Governor's Office                               | GTBANK        | 22,404,477.83 | 138,475.01    |
| 3   | Directorate of Protocol                                | ZENITH BANK   | 11,002,296.41 | 3,458.50      |
| 4   | Due Process & Project Monitoring Bureau                | ZENITH BANK   | 6,719.63      | 21,016.44     |
| 5   | Jigawa State Pilgrim Welfare Board                     | FCMB BANK     | 4,503.15      | 2,555,626.79  |
| 6   | State Emergency Management Agency                      | UNITY BABK    | 101,322.97    | 2,311.03      |
| 7   | SSG's Administration & Finance Directorate             | STERLING BANK | 20,345,187.42 | 2,193,722.78  |
| 8   | Liaison Office Kaduna                                  | UNITY BANK    | 7,048.96      | 5,651.43      |
| 9   | Liaison Office Lagos                                   | UNITY BANK    | 642.49        | 4,974.49      |
| 10  | Liaison Office Kano                                    | UNITY BANK    | 750.61        | 1,138.61      |
| 11  | Liaison Office Abuja                                   | ZENITH BANK   | 1,446,805.00  |               |
| 12  | Chieftaincy & Religious Affairs Department             | ZENITH BANK   | 501,224.48    | 71,613.98     |
| 13  | Research, Evaluation and Political Affairs Directorate | ZENITH BANK   | 708,420.27    | 15,567.77     |
| 14  | Special Service Directorate                            | ZENITH BANK   | 26,089,876.95 | 19,032,273.16 |

|    |                                                  |               |                |                |
|----|--------------------------------------------------|---------------|----------------|----------------|
| 15 | Council Affairs Directorate                      | UBA BANK      | 3,372.91       | 3,213.96       |
| 16 | State House of Assembly                          | FIDELITY BANK | 256.34         |                |
| 17 | State House of Assembly                          | FIDELITY BANK | 23,323,996.26  |                |
| 18 | State House of Assembly                          | FIDELITY BANK | 13,932,335.93  |                |
| 19 | State House of Assembly                          | FIDELITY BANK | 345.50         |                |
| 20 | State House of Assembly                          | FIDELITY BANK | 938.91         |                |
| 21 | Office of the Head of State Civil Service        | UNITY BANK    | 13,352,370.04  | 108,949.03     |
| 22 | Establishment and Service Matters Directorate    | FIRST BANK    | 167,890.36     | 5,421.26       |
| 23 | Manpower Development and Training Directorate    | FIRST BANK    | 29,018.81      | 329,732.50     |
| 24 | Directorate of Salary and Pension Administration | FCMB BANK     | 116,730,192.14 | 74,601,713.02  |
| 25 | Manpower Development Institute                   | UBA BANK      | 873,924.75     | 24,347,671.66  |
| 26 | Guidance and Counselling Department              | UNITY BANK    | 16,142.27      | 12,401.26      |
| 27 | Office of the Auditor General                    | ECO BANK      | 415,773.56     | 3,829.06       |
| 28 | Directorate of Local Government Audit            | ACCESS BANK   | 1,699,969.71   | 17,859,684.45  |
| 29 | Civil Service Commission                         | ECO BANK      | 3,852.18       | 206,593.66     |
| 30 | Local Government Service Commission              | STERLING BANK | 224,244.96     | 49,750,359.81  |
| 31 | State Independent Electoral Commission           | SKYE BANK     | 46,764.33      | 25,394.72      |
| 32 | Ministry of Agriculture & Natural Resources      | STERLING BANK | 4,387.33       | 163,724,478.88 |

|    |                                                                 |               |               |               |
|----|-----------------------------------------------------------------|---------------|---------------|---------------|
| 33 | Jigawa State Agricultural Research Institute                    | UNITY BANK    | 1,030.78      | 920,842.22    |
| 34 | Jigawa State Agricultural & Rural Development Authority (JARDA) | ECO BANK      | 9,437.20      | 664,538.12    |
| 35 | Farmers And Herdsman Board                                      | UNITY BANK    | 2,165.62      | 1,533.62      |
| 36 | Ministry of Finance & Economic Planning                         | UNITY BANK    | 32,049,023.00 | 113,886.68    |
| 37 | Ministry of Finance & Economic Planning (Car Loan)              | UNITY BANK    | 62,062,855.40 |               |
| 38 | Office of the Accountant General                                | Zenith Bank   | 6,447.92      |               |
| 39 | Jigawa State Scholarship Board                                  | Zenith Bank   | 62,386,566.39 | 11,213,173.00 |
| 40 | Budget and Economic Planning Directorate                        | Zenith Bank   | 1,201,543.50  | 47,193,772.08 |
| 41 | Board of Internal Revenue                                       | STERLING BANK | 14,132.33     | 148,414.43    |
| 42 | Ministry of Commerce, Industries and Co-operatives              | ZENITH BANK   | 170,473.74    | 595.34        |
|    | Consumer Protection                                             | Unity         |               | 86,497.10     |
| 43 | Mineral Resources Development Agency                            | ECO BANK      | 1,311.12      | 1,504.32      |
| 44 | State Investment Promotion Agency                               | GTBANK        | 1,871,161.61  |               |
| 45 | Directorate of Economic Empowerment                             | UNITY BANK    | 1,920,838.33  | 41,476.08     |
| 46 | Ministry of Works & Transport                                   | ZENITH BANK   | 14,788,055.92 | 49,129,970.22 |
| 47 | Jigawa Roads Maintenance Agency                                 | ECO BANK      | 3,000,699.30  | 923.97        |
| 48 | Rural Electricity Board                                         | UNITY BANK    | 14,502,681.23 | 17,158.28     |
| 49 | Fire Service Directorate                                        | UNITY BANK    | 347.06        | 822,048.97    |

|    |                                                       |               |                |               |
|----|-------------------------------------------------------|---------------|----------------|---------------|
| 50 | Ministry Of Water Resources                           | ZENITH BANK   | 33,786,601.68  | 39,174,387.99 |
| 51 | Jigawa state Water Board                              | UNITY BANK    | 14,086.19      | 1,633,193.52  |
| 52 | Rural Water Supply and Sanitation Agency              | GTBANK        | 11,949.87      | 45,661.42     |
| 53 | Rural Water Supply and Sanitation Agency              | FIRST BANK    | 10,904,384.33  |               |
| 54 | Rural Water Supply and Sanitation Agency              | ZENITH BANK   | 3,466.55       |               |
| 55 | Small Town Water Supply Agency                        | UNITY BANK    | 995.71         |               |
| 56 | Ministry of Lands, Housing, Urban & Regional Planning | UNITY BANK    | 27,441,898.58  | 1,204,874.00  |
| 57 | Urban Development Board                               | ZENITH BANK   | 4,621.00       | 4,499,674.72  |
| 58 | Jigawa State Housing Authority                        | ZENITH BANK   | 102,156,526.11 | 96,492,716.74 |
| 59 | Dutse Capital Development Authority (DCDA)            | ACCESS BANK   | 449.64         | 38,126.03     |
| 60 | High Court of Justice                                 | UNITY BANK    | 3,394,645.12   | 2,471,795.62  |
| 61 | Sharia Court of Appeal                                | UNITY BANK    | 23,861,317.70  | 3,419,293.22  |
| 62 | Judicial Service Commission                           | ZENITH BANK   | 73,696.22      | 6,394.33      |
| 63 | Ministry of Justice                                   | STERLING BANK | 3,704.48       | 3,693.88      |
| 64 | Justice Sector and Law Reform Commission              | STERLING BANK | 2,533.55       | 2,262.15      |
| 65 | Ministry of Women Affairs                             | ZENITH BANK   | 153,807.09     | 13,118.62     |
| 66 | Jigawa State Rehabilitation Board                     | ECO BANK      | 429,093.28     | 8,033,292.38  |
| 67 | Ministry of Education, Science & Technology           | ZENITH BANK   | 26,682,466.43  | 9,478,076.14  |

|    |                                                  |              |                |                  |
|----|--------------------------------------------------|--------------|----------------|------------------|
| 68 | State Educational Inspectorate & Monitoring Unit | ECO BANK     | 1,615.93       | 5,073.01         |
| 69 | State Universal Basic Education Board            | GTBANK       | 613,678,830.59 | 1,864,737,918.26 |
| 70 | State Universal Basic Education Board            | POLARIS BANK | 91,622,656.71  | 66,775,598.94    |
| 71 | Library Board                                    | UNITY BANK   | 2,153.05       | 32,595.05        |
| 72 | Agency for Mass Education                        | UBA BANK     | 8,850,413.66   | 2,681.71         |
| 73 | Nomadic Education Agency                         | ZENITH BANK  | 643.70         | 30,376,482.40    |
| 74 | Jigawa State Polytechnic Dutse                   | ZENITH BANK  | 6,016,725.65   | 79,009,225.83    |
| 75 | Bilyaminu Usman Polytechnic Hadejia              | UBA BANK     | 231,825.38     | 35,160,268.14    |
| 77 | Jigawa State College of Education                | ZENITH BANK  | 84,035,461.27  | 696,553.35       |
| 78 | Jigawa State College of Education                | UBA BANK     | 45.38          |                  |
| 79 | Jigawa State College of Education                | POLARIS BANK | 119,970,199.29 |                  |
| 80 | Jigawa State College of Education                | POLARIS BANK | 36,648.16      |                  |
| 81 | Sule Lamido University (OVER HEAD ACCOUNT)       | ACCESS BANK  | 10,801,048.88  | 3,705,601.97     |
| 82 | Sule Lamido University (2% ACCOUNT)              | ACCESS BANK  | 297,858,192.92 | 527,128,463.04   |
| 83 | Sule Lamido University (USD DOM ACCOUNT)         | ACCESS BANK  | 340,793.36     | 190,709.28       |
|    | Sule Lamido University (STUDENTS REGISTRATION)   | ACCESS BANK  |                | 1,474,248.27     |
|    | Sule Lamido University (RETENTION)               | ACCESS BANK  |                | 4,169,775.51     |
| 84 | Sule Lamido University (REVENUE)                 | ACCESS BANK  | 2,021,872.04   | 8,641,952.26     |

|     |                                               |                |                |                |
|-----|-----------------------------------------------|----------------|----------------|----------------|
| 85  | Sule Lamido University (AWARD PRIZE ACCOUNT)  | ACCESS BANK    | 392,870.24     | 544,495.99     |
| 86  | Sule Lamido University (CAPITAL ACCOUNT)      | ACCESS BANK    | 664,290,112.24 | 508,592,758.37 |
| 87  | Science & Technical Education Board           | ZENITH BANK    | 26,135,280.00  | 6,018,090.60   |
| 88  | Jigawa State Scholarship Board                | STERLING BANK  | 670.39         |                |
| 89  | Dutse Model / Capital School                  | UNITY BANK     | 109,487,323.00 | 2,858,294.34   |
| 90  | Jigawa State College of Islamic Legal Studies | UNITY BANK     | 16,903.10      | 938,601.41     |
| 91  | Jigawa State College of Islamic Legal Studies | SAVING & LOANS | 488,418.76     | 8,002,637.04   |
| 92  | Institute of Information Technology           | ZENITH BANK    | 7,013,495.14   | 20,766,486.25  |
| 93  | Institute of Information Technology           | ZENITH BANK    | 4,763,467.73   | 9,171,007.30   |
|     | Institute of Information Technology           | ACCESS BANK    |                | 107,677.23     |
|     | Institute of Information Technology           | POLARIS BANK   |                | 10,793,034.76  |
| 94  | Islamic Education Bureau                      | STERLING BANK  | 17,495,779.07  | 93,434.82      |
| 95  | Bamaina Academy                               | ZENITH BANK    | 844.00         | 396.67         |
| 96  | Ministry of Health                            | UNITY BANK     | 131,232,121.73 | 808,904.54     |
| 97  | Babura General Hospital                       | FIRST BANK     | 118,135.00     |                |
| 98  | Birnin Kudu General Hospital                  | UNITY BANK     | 252,247.56     |                |
| 99  | Birniwa General Hospital                      | UNION BANK     | 256,508.80     |                |
| 100 | Birniwa General Hospital                      | UNION BANK     | 996,173.86     |                |

|     |                                             |             |               |               |
|-----|---------------------------------------------|-------------|---------------|---------------|
| 101 | Birniwa General Hospital                    | UNION BANK  | 3,810,887.13  |               |
| 102 | Birniwa General Hospital                    | UNION BANK  | 1,504,423.37  | 8,337,922.06  |
| 103 | Dutse General Hospital                      | UNITY BANK  | 225,010.94    | 1,213,353.25  |
| 104 | Gumel General Hospital                      | UNITY BANK  | 29,036.31     | 1,251,645.97  |
| 105 | Jigawa State Agency for the Control of AIDS | FCMB BANK   | 2,469.57      |               |
| 106 | Gwaram Cottage Hospital                     | UNITY BANK  | 150,130.17    |               |
| 107 | Hadejia General Hospital                    | FIRST BANK  | 221,887.05    | 25,359,121.86 |
| 108 | Hadejia Tuberculosis and Leprosy Hospital   | UNION BANK  | 308,553.51    | 55,266.18     |
| 109 | Jahun General Hospital                      | ZENITH BANK | 248,456.51    | 21,031,038.27 |
| 110 | Kafin Hausa (Bulangu) Cottage Hospital      | ZENITH BANK | 212.96        | 43,426.23     |
| 111 | Kafin Hausa General Hospital                | UNION BANK  | 708,150.00    | 257,170.03    |
| 112 | Kazaure General Hospital                    | UNITY BANK  | 2,303,415.72  | 2,568,129.22  |
| 113 | Psychiatric Hospital Kazaure                | UNITY BANK  | 101,547.27    | 2,348.27      |
| 114 | Ringim General Hospital                     | UNION BANK  | 243,307.86    | 358,363.84    |
| 115 | Primary Health Care Development Agency HQT  | ACCESS BANK | 5,515,479.89  | 542,419.60    |
| 116 | Primary Health Care Development Agency HQT  | FIRST BANK  | 4,870,033.43  |               |
| 117 | Primary Health Care Development Agency HQT  | FCMB BANK   | 87,988,220.05 |               |
| 118 | Auyo Local Govt. PHCD Management Office     | ZENITH BANK | 1,140.95      |               |

|     |                                                 |             |            |            |
|-----|-------------------------------------------------|-------------|------------|------------|
| 119 | Babura Local Govt. PHCD management Office       | ZENITH BANK | 751,281.60 | 3,663.32   |
| 120 | Birnin Kudu Local Govt. PHCD Management Office  | ZENITH BANK | 1,611.35   | 133,672.80 |
| 121 | Birniwa Local Govt. PHCD Management Office      | ZENITH BANK | -172.24    | 1.09       |
| 122 | Buji Local Govt. PHCD Management Office         | ZENITH BANK | 2,223.22   | 1,432.92   |
| 123 | Dutse Local Govt. PHCD Management Office        | ZENITH BANK | 1,290.60   | 14,646.75  |
| 124 | Gagarawa Local Govt. PHCD Management Office     | ZENITH BANK | 1,052.34   | 1,131.65   |
| 125 | Garki Local Govt. PHCD Management Office        | ZENITH BANK | 102.91     | 1,548.16   |
| 126 | Gwaram Local Govt. PHCD Management Office       | ZENITH BANK | 2,401.10   |            |
| 127 | Gumel Local Govt. PHCD Management Office        | ZENITH BANK | 339.12     | 613.92     |
| 128 | Guri Local Govt. PHCD Management Office         | ZENITH BANK | 7,599.00   | 365,507.00 |
| 129 | Gwiwa Local Govt. PHCD Management Office        | ZENITH BANK | 3,484.76   | 2,778.51   |
| 130 | Hadejia Local Govt. PHCD Management Office      | ZENITH BANK | 221,887.05 | 4,026.31   |
| 131 | Jahun Local Govt. PHCD Management Office        | ZENITH BANK | 535.70     | 2,689.50   |
| 132 | Kafin Hausa Local Govt. PHCD Management office  | UNION BANK  | 1,648.27   | 282.75     |
| 133 | Kaugama Local Govt. PHCD Management office      | ZENITH BANK | 1,028.49   | 5,266.99   |
| 134 | Kazaure Local Govt. PHCD Management Office      | ZENITH BANK | -242.84    | 230.92     |
| 135 | Kiri Kasamma Local Govt. PHCD Management Office | ZENITH BANK | 4,142.75   |            |
| 136 | Kiyawa Local Govt. PHCD Management Office       | ZENITH BANK | 2,919.77   | 7,883.42   |

|     |                                                   |             |                  |                  |
|-----|---------------------------------------------------|-------------|------------------|------------------|
| 137 | Maigatari Local Govt. PHCD Management Office      | ZENITH BANK | 1,050.25         | 1,540.50         |
| 138 | Mallam Madori Local Govt. PHCD Management Office  | ZENITH BANK | 2,159.70         | 2,159.08         |
| 139 | Miga local Govt. PHCD Management Office           | ZENITH BANK | 1,846.94         | 3,703.24         |
| 140 | Ringim Local Govt. PHCD Management Office         | ZENITH BANK | 788.55           | 2,659.45         |
| 141 | Roni Local Govt. PHCD Management Office           | UNITY BANK  | 797.34           | 372.70           |
| 142 | Roni Local Govt. PHC Management Office            | UNITY BANK  | 96,431.72        |                  |
| 143 | Sule Tankarkar Local Govt. PHCD Management Office | ZENITH BANK | 645.35           | 1,279.15         |
| 144 | Taura Local Govt. PHCD Management Office          | ZENITH BANK | 45.80            | 113.90           |
| 145 | Yankwashi Local Govt. PHCD Management Office      | UNITY BANK  | 68.90            | 1,175.75         |
| 146 | School of Health Technology JAHUN                 | UNITY BANK  | 4,185,638.82     | 4,148.94         |
| 147 | JIGAWA MEDICAL SUPPLY ORGANISATION (JIMSO)        | UNITY BANK  | 1,565,458,334.00 | 1,181,141,882.94 |
| 148 | Rasheed Shekoni Specialist Hospital               | FCMB BANK   | 3,202,027.36     | 26,910,830.61    |
| 149 | Ministry of Information, Youth, Sports & Culture  | UNITY BANK  | 1,202,814.41     | 10,308.95        |
| 150 | History and Culture Bureau                        | ACCESS BANK | 9,630.02         | 4,921.43         |
| 151 | Jigawa State Television JTV                       | GTBANK      | 579,003.31       | 27,634.75        |
| 152 | Jigawa State Broadcasting Corporation (Radio)     | UNITY BANK  | 4,324.00         | 460,424.61       |
| 153 | Jigawa State Printing Press                       | UNITY BANK  | 2,630.43         | 1,142.13         |
| 154 | Jigawa State Printing Press                       | ACCESS BANK | 3,768.07         |                  |

|     |                                                       |                  |                         |                         |
|-----|-------------------------------------------------------|------------------|-------------------------|-------------------------|
| 155 | Jigawa State Sports Council                           | STERLING BANK    | 12,020.20               | 9,247.20                |
| 156 | Ministry of Environment                               | ECO BANK DUTSE   | 34,639.73               | 8,158,969.75            |
| 157 | Jigawa State Environmental Protection Agency (JISEPA) | ZENITH BANK      | 3,012,050.04            | 827,602.21              |
| 158 | Alternative Energy Agency                             | ACCESS (DIAMOND) | 3,015.87                | 1,743.07                |
| 159 | Ministry for Local Government                         | STERLING BANK    | 210,919.88              | 29,480,150.56           |
| 160 | Office of the Provost College of Nursing & Midwifery  | POLARIS BANK     | 2,511,867.48            |                         |
| 161 | School of Nursing Birnin Kudu                         | UNITY BANK       | 2,285.86                |                         |
| 162 | School of Midwifery Birnin Kudu                       | UNITY BANK       | 39,477.36               |                         |
| 163 | School of Nursing Hadejia                             | POLARIS BANK     | 3,886.68                |                         |
| 164 | Guri Local Govt. PHC Management Office                | POLARIS BANK     | 1,842.00                |                         |
| 165 | Gwaram Local Govt. PHC Management Office              | UNITY BANK       | 1,543.78                |                         |
| 166 | GALAMBI PHC Management Office                         | UNITY BANK       | 7,639.50                |                         |
| 167 | Mallam Madori Local Govt. PHC Management Office       | UNION BANK       | 68.91                   |                         |
| 168 | Kiyawa Local Govt. PHC Management Office (HOSPITAL)   | UNITY BANK       | 4,249.11                |                         |
| 169 | Roni Local Govt. PHC Management Office                | UNITY BANK       | 37,423.37               |                         |
|     | <b>TOTAL</b>                                          |                  | <b>4,564,639,973.41</b> | <b>5,131,334,145.84</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 23

ACCOUNTS BALANCES OPERATED BY THE TREASURY AS AT 31<sup>ST</sup> DECEMBER 2019

| S/N | NAME OF MDAs                                            | BANK NAMES    | ACCOUNT NUMBER | BANK BALANCES  | ACTUAL 2018      |
|-----|---------------------------------------------------------|---------------|----------------|----------------|------------------|
| 1   | FAAC ACCOUNT                                            | ZENITH BANK   |                | 32,833,283.55  | 241,468,039.24   |
| 2   | CAPITAL EXPENDITURE ACCOUNT                             | ZENITH BANK   |                | 4,401,066.19   | 312,679,942.58   |
| 3   | STABILIZATION ACCOUNT                                   | ZENITH BANK   |                | 399,997,225.12 | 230,414,441.75   |
| 4   | CENTRAL REVENUE ACCOUNT                                 | ZENITH BANK   |                | 150,862,929.59 | 134,248,316.72   |
| 5   | VALUE ADDED TAX (VAT) ACCOUNT                           | UBA BANK      |                | 7,115,471.94   | 98,163,765.07    |
| 6   | JIGAWA STATE GOVERNMENT SALARIES ACCOUNT                | GTBANK        |                | 49,290,009.06  | 31,742,473.44    |
| 7   | JIGAWA STATE GOVERNMENT PROCEED ACCOUNT                 | DIAMOND BANK  |                | 5,149,294.23   | 348,024,728.81   |
| 8   | JIGAWA STATE INVESTMENT ACCOUNT                         | FCMB BANK     |                |                | 1,135,406.04     |
| 9   | PROCEEDS SALES OF FATARA                                | FCMB BANK     |                | 6,125,905.22   | 348,149,601.24   |
| 10  | JIGAWA STATE ECA CONSESSIONARY ACCOUNT                  | ACCESS BANK   |                | 6,645,093.74   | 568,081,491.08   |
| 11  | JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT | ZENITH BANK   |                | 129,926,947.21 | 1,756,098,657.28 |
| 12  | JIGAWA STATE AND LOCAL GOVERNMENT JOINT ACCOUNT         | GTBANK        |                | 6,320,993.41   | 839,091,386.36   |
| 13  | MDG ACCOUNT                                             | FIDELITY BANK |                | 250,000,000.00 | 2,038,721.32     |
| 14  | JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT                | -             |                | 32,227,156.81  | 32,230,856.81    |

|    |                                                         |              |  |                         |                          |
|----|---------------------------------------------------------|--------------|--|-------------------------|--------------------------|
| 15 | WASSSRP ACCOUNT                                         | FIRST BANK   |  | 58,647,983.10           |                          |
| 16 | STATE UNIVERSAL BASIC EDUCATION BOARD                   | ZENITH BANK  |  | 2,004,844,742.50        |                          |
| 17 | STATE UNIVERSAL BASIC EDUCATION BOARD(BESDA)            |              |  | 1,975,315,975.57        |                          |
| 18 | CACS ACCOUNT                                            | ZENITH BANK  |  | 223,186,442.69          |                          |
|    | <b>SUB - TOTAL</b>                                      |              |  | <b>5,342,890,519.93</b> | <b>4,943,567,827.74</b>  |
| 1  | AG FAAC DEPOSIT ACCOUNT (INVESTMENT ACCOUNT)            | UNITY BANK   |  | 500,000,000.00          |                          |
| 2  | AG FAAC DEPOSIT ACCOUNT KEY STONE (INVESTMENT ACCOUNT)  | KEY STONE    |  | 1,000,000,000.00        |                          |
| 3  | AG FAAC DEPOSIT ACCOUNT KEY STONE (INVESTMENT ACCOUNT)  | KEY STONE    |  | 1,000,000,000.00        |                          |
| 4  | AG FAAC DEPOSIT ACCOUNT HERITAGE (INVESTMENT ACCOUNT)   | HERITAGE     |  | 1,000,000,000.00        |                          |
| 5  | AG FAAC DEPOSIT ACCOUNT (INVESTMENT ACCOUNT)            | UNITY BANK   |  | 500,000,000.00          |                          |
| 6  | AG FAAC DEPOSIT ACCOUNT                                 | ACCESS       |  | 500,000,000.00          | 3,000,000,000.00         |
| 7  | AG FAAC DEPOSIT ACCOUNT                                 | ACCESS       |  |                         | 1,000,000,000.00         |
| 8  | JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT | STANBIC IBTC |  |                         | 552,376,874.90           |
| 9  | AG FAAC DEPOSIT ACCOUNT                                 | GT BANK      |  |                         | 5,000,000,000.00         |
|    | <b>SUB - TOTAL</b>                                      |              |  | <b>4,500,000,000.00</b> | <b>9,552,376,874.90</b>  |
|    | <b>TOTAL</b>                                            |              |  | <b>9,842,890,519.93</b> | <b>14,495,944,702.64</b> |

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

| S/NO | CATEGORY                                                      | ACTUAL 2019             | ACTUAL 2018           |
|------|---------------------------------------------------------------|-------------------------|-----------------------|
| [b]  | <b>2018 Economic Empowerment Loans:-</b>                      |                         |                       |
| 1    | LOAN TO SUPPORT SHOE MAKERS [COOPERATIVE GROUP]               |                         | 6,654,000.00          |
| 2    | PROCUREMENT OF A MOBILE WELDING MACHINE ON LOAN               |                         | 1,543,500.00          |
| 3    | 250 NO. SEWING MACHINES & START UP FUND                       |                         | 23,366,000.00         |
| 4    | 300NO. RICE MILLS, 224NO. THRAEHERS, ETC. TO FARMERS          | 155,614,323.00          | 86,320,000.00         |
| 5    | BUSINESS LOAN TO INFORMATION AND TELECOMUNICATION ASSOCIATION | 98,599,516.66           | 107,000,000.00        |
| 6    | 300NO. RICE/WHEAT HARVESTER, 200NO.PLANTERS, 1500 NO SPRAYERS | 269,876,252.22          | 45,776,400.00         |
| 7    | 100NO. TRACTORS [MESSY FERGUSON] TO AFAN-MEMBERS              | 556,794,214.25          | 285,800,000.00        |
| 8    | LOAN TO INTEGRATED FARMING FIRMS [POULTRY FARMING]            | 175,675,855.25          | 194,000,000.00        |
| 9    | 100 SETS OF MOBILE WELDING WORKSHOP [MACHINE & EQUIPMENT]     | 14,568,123.22           | 45,952,000.00         |
| 10   | 100NO TRICYCLES TO FARMERS [FARM PRODUCE TRANSPORTATION]      | 123,548,864.15          | 163,779,529.66        |
| 11   | WOMEN EMPOWERMENT SHEEP/GOAT FATTENING PROGRAMME              | 404,106,172.21          |                       |
|      | <b>SUB-TOTAL</b>                                              | <b>1,798,783,320.96</b> | <b>960,191,429.66</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## JIGAWA STATE MINISTRY OF FINANCE INCORPORATED

### Note to the Financial Statement No. 25

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

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

|                                         |               |        |                         |                         |
|-----------------------------------------|---------------|--------|-------------------------|-------------------------|
| <b>H. Other Financial Institutions:</b> |               |        |                         |                         |
| Crusader Nigeria Plc                    | 668,515.00    | 0.00   |                         |                         |
| Unity capital Insurance ltd             | 61,529,738.00 | 0.20   | 12,305,947.60           | 12,305,947.60           |
| Custodians                              | 408,320.00    | 137.83 | 56,280,000.00           |                         |
|                                         |               |        | <b>68,585,947.60</b>    | <b>12,305,947.60</b>    |
| <b>I. Chemicals:</b>                    |               |        |                         |                         |
| Nig. German che                         | 74,365.00     | 0.00   |                         | -                       |
| <b>Sub Total [Quoted]</b>               |               |        | <b>457,608,387.14</b>   | <b>482,617,742.13</b>   |
| <b>Un Quoted</b>                        |               |        |                         |                         |
| FAWAZ Steel Wood                        | 602,776.00    |        | 1,205,552.00            | 1,205,552.00            |
| Ja'iz International Bank Plc            | 1,000,000.00  |        |                         | 1,000,000.00            |
| NTM ltd                                 | 2,932,068.00  |        |                         | 2,932,068.00            |
| MTN ltd                                 | 146,000.00    |        | 2,932,068.00            |                         |
| CSCS Ltd                                | 6,000,000.00  |        |                         | 18,000,000.00           |
| Kaduna Textile Ltd                      | 6,701,251.00  |        | 1,775,312.00            | 1,775,312.00            |
| Norther SawMill Ltd                     | 191,636.00    |        | 199,636.00              | 191,636.00              |
| Elixir Assets Management                | 70,000,000.00 |        | 70,000,000.00           | 70,000,000.00           |
| <b>Sub Total</b>                        |               |        | <b>76,112,568.00</b>    | <b>95,104,568.00</b>    |
| <b>Grand Total [Quoted]</b>             |               |        | <b>533,720,955.14</b>   | <b>577,722,310.13</b>   |
| <b>Investment in Associates</b>         |               |        |                         |                         |
| Dutse Market                            |               |        | 339,408,108.00          | 326,966,608.00          |
| Jigawa Plastic Company                  |               |        | 30,744,645.00           | 30,744,645.00           |
| Limawa Spring Water Plant               |               |        | 33,442,935.00           | 33,442,935.00           |
| Solid Minerals Projects                 |               |        | 56,849,035.00           | 52,949,035.00           |
| Axxon/Jigawa Ltd                        |               |        | 46,426,374.00           | 41,104,626.00           |
| Agri Business                           |               |        | 442,172,134.00          |                         |
| <b>Sub Total</b>                        |               |        | <b>949,043,231.00</b>   | <b>485,207,849.00</b>   |
| <b>Total Investment</b>                 |               |        | <b>1,482,764,186.14</b> | <b>1,062,930,159.13</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 26

### Investment in Government Owned Companies

| S/N | NAME OF COMPANY                   | BAL. OPENING N          | DEBT AGE  | DISBURSEMENTS CURRENT YEAR N | BALANCE TO DATE N       |
|-----|-----------------------------------|-------------------------|-----------|------------------------------|-------------------------|
| 1   | Babura Community Bank             | 14,000,000.00           | 2007      | -                            | 14,000,000.00           |
| 2   | Galaxy ICT                        | 386,448,000.00          | 2003/2005 | -                            | 386,448,000.00          |
|     | „                                 | 80,000,000.00           | 2006      | -                            | 80,000,000.00           |
|     | „                                 | 63,480,263.90           | 2007      | -                            | 63,480,263.90           |
|     | „                                 | 37,007,977.80           | 13/03/08  | -                            | 37,007,977.80           |
|     | <b>SUBTOTAL</b>                   | <b>580,936,241.70</b>   |           | <b>-</b>                     | <b>580,936,241.70</b>   |
| 3   | JASCO                             | 1,000,000,000.00        | 2017      | -                            | 1,000,000,000.00        |
|     | <b>SUBTOTAL</b>                   | <b>1,000,000,000.00</b> |           | <b>-</b>                     | <b>1,000,000,000.00</b> |
| 4   | Jigawa Savings & Loan Limited     | 2,150,000,000.00        | 11/04/08  | -                            | 2,150,000,000.00        |
|     | „                                 | 10,000,000.00           | 14/02/02  | -                            | 10,000,000.00           |
|     | „                                 | 17,205,905.52           | 2005      | -                            | 17,205,905.52           |
|     | <b>SUBTOTAL</b>                   | <b>2,177,205,905.52</b> |           | <b>-</b>                     | <b>2,177,205,905.52</b> |
| 5   | 3-Stars Hotel [Terminal Benefits] | 108,698,623.71          | 2017      | -                            | 108,698,623.71          |
|     | [Structures/Facilities]           | -                       | 2018      | 10,869,862.37                | 10,869,862.37           |
|     | <b>SUBTOTAL</b>                   | <b>108,698,623.71</b>   |           | <b>10,869,862.37</b>         | <b>119,568,486.08</b>   |

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

|  |                                                                 |                         |    |                      |                         |
|--|-----------------------------------------------------------------|-------------------------|----|----------------------|-------------------------|
|  | [vi] 12No. Toyota Hummer & 15No. Shiron Busses on Loan          | 81,250,000.00           | '' |                      | 26,250,000.00           |
|  | [vii] 40No. [25Tonner] Rice Miller Machines on Loan             | 32,880,000.00           | '' |                      | 15,880,000.00           |
|  | [viii] Plastic Melter Machines [TEMAM Investments]              | 7,500,000.00            | '' |                      | 7,500,000.00            |
|  | [ix] Empowerment Loan to 40No. Paddy Rice Dealers               | 10,000,000.00           | '' |                      | 8,000,000.00            |
|  | [x] Mobile Veterinary Clinic Empowerment Loan                   | 27,412,000.00           | '' |                      | 19,212,000.00           |
|  | [xi] 74No. Threshers & 44No. Milling Machines Loan              | 24,136,000.00           | '' |                      | 24,336,000.00           |
|  | [xii] Farm Implements & Machines to Farmers on Loan             | 98,560,000.00           | '' |                      | 58,560,000.00           |
|  | [xiii] 10No. Threshers on Loan to Farmers [Through A. F. A. N.] | 88,000,000.00           | '' |                      | 44,000,000.00           |
|  | <b>SUB-TOTAL</b>                                                | <b>480,706,500.00</b>   | -  | -                    | <b>268,706,500.00</b>   |
|  |                                                                 |                         |    |                      |                         |
|  | <b>TOTAL</b>                                                    | <b>6,108,357,894.67</b> |    | <b>10,869,862.37</b> | <b>5,907,227,757.04</b> |
|  | Less: Repayments of 2017/2018 Cluster Loans [Revolving]         |                         |    | 0                    | 586,950,961.54          |
|  | <b>NET BALANCE OF INVESTMENTS FUND 31/12/2018</b>               |                         |    | <b>10,869,862.37</b> | <b>5,320,276,795.50</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 26.1

### Loans To Corporations -General

| S/N | NAME OF COMPANY               | OPENING BAL.<br>N       | DEBT AGE  | DISBURSEMENTS<br>CURRENT YEAR<br>N | BALANCE TODATE<br>N     |
|-----|-------------------------------|-------------------------|-----------|------------------------------------|-------------------------|
| 1   | BABURA COMMUNITY BANK         | 14,000,000.00           | 2007      | -                                  | 14,000,000.00           |
| 2   | STATE LEASING SCHEME:-        |                         |           |                                    |                         |
|     | "    [a] BASA BISA            | 5,084,200.00            | 1998      | -                                  | 5,084,200.00            |
|     | "    [b] HAMMA PLASTICS       | 10,784,160.00           | 1998      | -                                  | 10,784,160.00           |
|     | <b>SUBTOTAL</b>               | <b>15,868,360.00</b>    |           | <b>-</b>                           | <b>15,868,360.00</b>    |
| 3   | GALAXY ICT                    | 386,448,000.00          | 2003/2005 | -                                  | 386,448,000.00          |
|     | "                             | 80,000,000.00           | 2006      | -                                  | 80,000,000.00           |
|     | "                             | 63,480,263.90           | 2007      | -                                  | 63,480,263.90           |
|     | "                             | 37,007,977.80           | 13/03/08  | -                                  | 37,007,977.80           |
|     | <b>SUBTOTAL</b>               | <b>566,936,241.70</b>   |           | <b>-</b>                           | <b>566,936,241.70</b>   |
| 4   | JASCO                         | 1,259,236,589.95        | 2001-2004 | -                                  | 1,259,236,589.95        |
|     | "                             | 16,985,177.24           | 03/04/06  | -                                  | 16,985,177.24           |
|     | "                             | 63,480,263.90           | 27/05/08  | -                                  | 63,480,263.90           |
|     | "                             | 600,000.00              | 2008      | -                                  | 600,000.00              |
|     | "                             | 1,000,000,000.00        | 2017      | -                                  | 1,000,000,000.00        |
|     | <b>SUBTOTAL</b>               | <b>2,340,302,031.09</b> |           | <b>-</b>                           | <b>2,340,302,031.09</b> |
| 5   | JIGAWA SAVINGS & LOAN LIMITED | 40,468,559.45           | 11/04/08  | -                                  | 40,468,559.45           |

|   |                                                                           |                         |           |                      |                         |
|---|---------------------------------------------------------------------------|-------------------------|-----------|----------------------|-------------------------|
|   | „                                                                         | 10,000,000.00           | 14/02/02  | -                    | 10,000,000.00           |
|   | „                                                                         | 17,205,905.52           | 2005      | -                    | 17,205,905.52           |
|   | <b>SUBTOTAL</b>                                                           | <b>67,674,464.97</b>    |           | <b>-</b>             | <b>67,674,464.97</b>    |
| 6 | 3-STARS HOTELS [Terminal Benefits]                                        | 108,698,623.71          | 2017      | -                    | 108,698,623.71          |
|   | „ [Structures/Facilities]                                                 | -                       | 2018      | 10,869,862.37        | 10,869,862.37           |
|   | <b>SUBTOTAL</b>                                                           | <b>108,698,623.71</b>   |           | <b>10,869,862.37</b> | <b>119,568,486.08</b>   |
| 7 | JIGAWA AGRIC & RURAL DEV. AUTH.<br>[Fertilizer]                           | 1,037,632,238.48        | 2017      |                      | 1,037,632,238.48        |
|   | <b>SUBTOTAL</b>                                                           | <b>1,037,632,238.48</b> |           |                      | <b>1,037,632,238.48</b> |
| 8 | JSI & P CO. Ltd. [RetainedEarnings/<br>Proceeds form sales of MTN Shares] | 481,902,262.24          | 2017      | -                    |                         |
|   | JSI & P CO. Ltd. [Retained Proceeds-<br>MTN Shares -2018 FY]              | -                       | 2018      | 50,000,000.00        | 50,000,000.00           |
|   | JSI & P CO. Ltd.                                                          | 99,984,325.00           | 2005      | -                    |                         |
|   | „                                                                         | 5,000,000.00            | 05/04/06  | -                    |                         |
|   | „                                                                         | 1,100,000,000.00        | NOV' 2008 | -                    |                         |
|   | „                                                                         | 25,733,852.46           | 15/05/12  |                      |                         |
|   | <b>SUBTOTAL</b>                                                           | <b>1,712,620,439.70</b> |           | <b>50,000,000.00</b> | <b>1,762,620,439.70</b> |
| 9 | STATE HOUSING AUTHORITY                                                   | 10,000,000.00           |           |                      | <b>10,000,000.00</b>    |

|    |                                                   |                         |           |          |                         |
|----|---------------------------------------------------|-------------------------|-----------|----------|-------------------------|
| 10 | <b>JARDA -CLUSTER FARMING [LOANS] PROGRAMME</b>   |                         |           |          | -                       |
|    | 2016 CLUSTER PROGRAM                              | 103,484,250.00          | 2016      | -        | 103,484,250.00          |
|    | 2016/2017 WHEATS CLUSTER PROGRAM                  | 395,517,298.00          | 2016/2017 | -        | 395,517,298.00          |
|    | 2017 DRY SEASON RICE CLUSTER                      | 539,298,600.00          | 2017      | -        | 539,298,600.00          |
|    | 2017 CLUSTER PROGRAM                              | 527,827,485.00          | 2017      | -        | 527,827,485.00          |
|    | <b>TOTAL [STATE WIDE]</b>                         | <b>1,566,127,633.00</b> | <b>-</b>  | <b>-</b> | <b>1,566,127,633.00</b> |
| 11 | <b>ECONOMIC EMPOWER. LOANS- DGO</b>               |                         |           |          |                         |
|    | [i] PROCUREMENT OF HARVESTERS                     | 28,113,000.00           | 2016/2017 |          | 28,113,000.00           |
|    | [ii] 27NO. M/CYCLES FOR 27NO. LGACs               | 6,835,500.00            | "         |          | 6,835,500.00            |
|    | [iii] 20NO. [2.5] TONNER THRASHERS                | 17,000,000.00           | "         |          | 17,000,000.00           |
|    | [iv] ADDITIONAL 22NO. HAND HARVESTERS, THRASHERS  | 19,115,000.00           | "         |          | 19,115,000.00           |
|    | [v] AGRIC EMPOWERMENT TO 22NO. FARMERS            | 39,905,000.00           | "         |          | 39,905,000.00           |
|    | [vi] 12NO. TOYOTA HUMMER, & 15NO. SHIRON BUSES    | 81,250,000.00           | "         |          | 81,250,000.00           |
|    | [vii] 40NO [25TONNER] RICE MILLER MACHINES        | 32,880,000.00           | "         |          | 32,880,000.00           |
|    | [viii] PLASTIC MELTER MACHINE [TEMAM INVESTMENTS] | 7,500,000.00            | "         |          | 7,500,000.00            |

|  |                                                           |                         |    |                      |                         |
|--|-----------------------------------------------------------|-------------------------|----|----------------------|-------------------------|
|  | [ix] EMPOWER. LOAN TO 40NO. PADDY RICE DEALERS            | 10,000,000.00           | '' |                      | 10,000,000.00           |
|  | [x] MOBILE VETERINARY CLINICS EMPOWERMENT LOAN            | 27,412,000.00           | '' |                      | 27,412,000.00           |
|  | [xi] 74NO. THRASHERS & 44NO. MILLING MACHINES LOAN        | 24,136,000.00           | '' |                      | 24,136,000.00           |
|  | [xii] FARM IMPLEMENTS & MACHINES TO FARMERS ON LOAN       | 98,560,000.00           | '' |                      | 98,560,000.00           |
|  | [xiii] 10NO. THRESHERS E/E LOAN TO FARMERS [THROUGH AFAN] | 88,000,000.00           | '' |                      | 88,000,000.00           |
|  | <b>SUB-TOTAL</b>                                          | <b>480,706,500.00</b>   | -  | -                    | <b>480,706,500.00</b>   |
|  | <b>TOTAL</b>                                              | <b>7,910,566,532.65</b> | -  | <b>60,869,862.37</b> | <b>7,971,436,395.02</b> |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 27

### Personal Advances

| S/NO | CATEGORY      | CURRENT<br>YEAR<br>2019 END<br>BALANCE | PREVIOUS<br>YEAR 2018<br>END BALANCE |
|------|---------------|----------------------------------------|--------------------------------------|
|      | CONSOLIDATED  | 1,674,459,639.24                       | 1,679,201,660.98                     |
| 1    | MOTOR VEHICLE | 1,562,707,024.60                       | 1,497,996,232.53                     |
| 2    | REFURBISHMENT | 25,082,999.33                          | 33,728,706.25                        |
| 3    | MOTOR CYCLE   | 69,332,850.31                          | 92,094,935.62                        |
| 4    | BICYCLE       | 17,336,765.00                          | 23,254,399.91                        |
| 5    | TRICYCLE      |                                        | 32,127,386.67                        |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 28

### LIST OF CONTRACTUAL LIABILITIES AS AT 31ST DECEMBER, 2019

| S/NO | NAME OF MDA'S                     | NAME OF CONTACTOR             | AMOUNT (NGN)  |
|------|-----------------------------------|-------------------------------|---------------|
| 1    | MIN. OF WORKS                     | MESSR EQUINIX LTD             | 3,925,269.06  |
| 2    | MIN. OF WORKS                     | MESSR EQUINIX LTD             | 2,427,335.50  |
| 3    | MIN. OF WORKS                     | MESSR EQUINIX LTD             | 1,352,687.84  |
| 4    | LAND & REG. PLANNING              | MESSR NIGERIAN ROAD CONST LTD | 22,447,675.60 |
| 5    | LAND & REG. PLANNING              | MESSR NIGERIAN ROAD CONST LTD | 36,226,400.00 |
| 6    | MIN. OF WORKS                     | MESSR SAMID NIG LTD           | 179,183.48    |
| 7    | INFORMATICS KZR                   | MESSR MITECH NIG LTD          | 5,270,834.95  |
| 8    | INFORMATICS KZR                   | MESSR UNIFIED MARKETING LTD   | 4,545,808.57  |
| 9    | MIN. OF WORKS                     | MESSR QUIMES NIG LTD          | 25,408,341.45 |
| 10   | WARDA                             | MESSR SHEBA INTL. NIG LTD     | 1,149,999.90  |
| 11   | MIN. OF WORKS                     | MESSR CRYSTAL FORM LTD        | 179,183.48    |
| 12   | CHIEFTANCY AFFIARS                | MESSR HAMISU GABASAWA         | 5,129,619.45  |
| 13   | M. O. ENGINEERING (MIN. OF WORKS) | MESSR BORONI PRONO            | 43,567,833.85 |
| 14   | M. O. ENGINEERING (MIN. OF WORKS) | MESSR BORONI PRONO            | 56,350,566.42 |
| 15   | M. O. ENGINEERING (MIN. OF WORKS) | MESSR BORONI PRONO            | 41,095,595.26 |

|    |                                   |                                        |                |
|----|-----------------------------------|----------------------------------------|----------------|
| 16 | M. O. ENGINEERING (MIN. OF WORKS) | MESSR BORONI PRONO                     | 32,758,288.21  |
| 17 | M. O. ENGINEERING (MIN. OF WORKS) | MESSR BORONI PRONO                     | 21,668,320.62  |
| 18 | CIPMA                             | MESSR HOMESTEAD CONST NIG LTD          | 3,038,570.06   |
| 19 | CIPMA                             | MESSR HOMESTEAD CONST NIG LTD          | 3,038,570.06   |
| 20 | CIPMA                             | MESSR HOMESTEAD CONST NIG LTD          | 1,558,756.00   |
| 21 | M SCIENCE & TECHNOLOGY            | MESSR MUSHAB INVESTMENT                | 1,928,960.00   |
| 22 | HOUSING                           | HYDRA FORM INTL. (PTY) LTD             | 95,161,984.07  |
| 23 | COMMERCE                          | SEVEN NIG LTD                          | 16,569,349.68  |
| 24 | MIN. OF HEALTH                    | RINGIM GALADANCI                       | 7,440,619.00   |
| 25 | DCDA                              | DANTATA & SASAWOE NIG LTD              | 137,048,000.00 |
| 26 | MIN. OF HEALTH                    | AL-TAMRU NIG LTD                       | 3,324,471.90   |
| 27 | DCDA                              | DEVINKS DEMOLS NIG LTD                 | 1,228,574.30   |
| 28 | MIN. OF HEALTH                    | ALH. MUHAMMADU TAZARA JAHUN            | 48,782.60      |
| 29 | MIN. OF HEALTH                    | RUBICON TEX NIG LTD                    | 8,332,730.00   |
| 30 | MIN. OF WATER                     | GIGINYA GEN ENT. NIG LTD               | 1,047,915.00   |
| 31 | GOVT. HOUSE                       | JALDINE NIG LTD                        | 2,189,530.00   |
| 32 | ENVIRONMENT                       | SAHEEL ENG. & CONST NIG LTD            | 2,680,272.35   |
| 33 | GOVT. HOUSE                       | MALLAM MUHAMMED MUSTAPHA NIG. LIMITED' | 30,334,287.60  |
| 34 | MIN FOR LOCAL GOVT.               | MAKBELLA INTERNATIONAL                 | 11,602,500.00  |

|    |                |                             |                |
|----|----------------|-----------------------------|----------------|
| 35 | MIN. OF HEALTH | A.M. LABARAN FANTAI NIG LTD | 957,950.00     |
| 36 | D.C.D.A        | MESSR TANIDOM NIG. LTD      | 66,513,281.25  |
| 37 | D.C.D.A        | UNISTRUST NIG. LTD          | 16,549,399.11  |
| 38 | D.C.D.A        | DANTATA & SAWOE             | 396,936,208.55 |
| 39 | D.C.D.A        | C.G.C NIG. LTD              | 76,854,411.92  |
| 40 | M.O.W & T      | RETERCHA COMP               | 114,680,401.76 |
| 41 | U. D. B.       | C.G.C NIG. LTD              | 232,999,391.13 |
| 42 | D.C.D.A        | C.G.C NIG. LTD              | 26,689,449.15  |
| 43 | D.C.D.A        | C.G.C NIG. LTD              | 103,695,588.35 |
| 44 | D.C.D.A        | C.G.C NIG. LTD              | 13,609,389.29  |
| 45 | D.C.D.A        | C.G.C NIG. LTD              | 86,774,308.87  |
| 46 | D.C.D.A        | C.G.C NIG. LTD              | 187,212,571.25 |
| 47 | D.C.D.A        | C.G.C NIG. LTD              | 134,492,633.06 |
| 48 | D.C.D.A        | C.G.C NIG. LTD              | 23,054,580.17  |
| 49 | D.C.D.A        | C.G.C NIG. LTD              | 83,674,076.00  |
| 50 | D.C.D.A        | C.G.C NIG. LTD              | 103,695,588.35 |
| 51 | D.C.D.A        | C.G.C NIG. LTD              | 20,521,589.50  |
| 52 | D.C.D.A        | C.G.C NIG. LTD              | 76,520,151.97  |
| 53 | D.C.D.A        | DANTATA & SAWOE             | 100,635,655.07 |

|    |                |                             |                |
|----|----------------|-----------------------------|----------------|
| 54 | D.C.D.A        | C.G.C NIG. LTD              | 49,137,604.98  |
| 55 | D.C.D.A        | DANTATA & SAWOE             | 52,217,426.83  |
| 56 | M.O. E. S & T  | EAGLE SCIENTIFIC & LAB      | 27,068,578.88  |
| 57 | M.O. E. S & T  | EAGLE SCIENTIFIC & LAB      | 54,320,755.91  |
| 58 | D.C.D.A        | INTERIOR WOODWORK           | 1,956,471.27   |
| 59 | D.C.D.A        | INTERIOR WOODWORK           | 36,483,433.00  |
| 60 | M. O. I. Y. C. | INTERIOR WOODWORK           | 41,456,900.22  |
| 61 | D.C.D.A        | DESIGN PLUS CONSULTANT      | 63,608,224.07  |
| 62 | R. E. B.       | AIMA STRONG STORE NIG LTD   | 19,663,718.28  |
| 63 | M.O.W & T      | DE-PACIFIC NIG. LTD         | 3,391,808.24   |
| 64 | JISIEC         | X-MATRIX 369 LTD            | 4,661,777.80   |
| 65 | M. R. C. D.    | PERFORMANCE ENGINEERING LTD | 41,191,373.48  |
| 66 | M. F. R. I.    | KAP ENGR. CONSULT.          | 516,186.70     |
| 67 | M. O. I. Y. C. | AG FERERO & CO LTD          | 56,588,195.93  |
| 68 | M. O. I. Y. C. | AG FERERO & CO LTD          | 117,730,981.65 |
| 69 | M. F. R. I.    | PERFORMANCE ENGINEERING LTD | 41,387,739.75  |
| 70 | R. E. B.       | IHSAN DRILLING INVEST       | 5,398,986.80   |
| 71 | R. E. B.       | IHSAN DRILLING INVEST       | 9,126,631.05   |
| 72 | D.C.D.A        | DANTATA & SAWOE             | 57,262,151.32  |

|    |                                     |                                   |                         |
|----|-------------------------------------|-----------------------------------|-------------------------|
| 73 | M. O. HEALTH                        | UNITY KAPITAL INSURANCE PLC       | 6,220,712.50            |
| 74 | D.C.D.A                             | C.G.C NIG. LTD                    | 59,928,511.86           |
| 75 | JIRMA                               | BEEFAR CONST. NIG. LTD            | 126,177,809.23          |
| 76 | U. D. B.                            | H & M NIG. LTD                    | 229,635,664.53          |
| 77 | M. O. I                             | AG FERERO & CO LTD                | 24,710,744.51           |
| 78 | D.C.D.A                             | C.G.C NIG. LTD                    | 76,520,151.97           |
| 79 | SULE LAMIDO UNIVERSITY, KAFIN-HAUSA | DESIGNE PLUS CONSULTANTS LTD      | 10,170,238.45           |
| 80 | MIN. OF WORKS                       | GLOBAL ECOLOGICAL CONSULTANTS LTD | 7,588,035.00            |
| 81 | MIN. OF WORKS                       | UKM CIVIL ENGINEERING CONSULT LTD | 11,981,115.89           |
| 82 | MIN. OF WORKS                       | POWERMATRIX ENG. CONSULTANTS      | 1,054,629.00            |
| 83 | MIN. OF HEALTH                      | HAG ENGINEERING NIG LTD           | 11,821,718.00           |
| 84 | MIN. OF WORKS                       | HIMMA TECH SERVICES               | 2,815,698.10            |
| 85 | MIN. OF HEALTH                      | DESIGNE PLUS CONSULTANTS LTD      | 14,151,183.00           |
| 86 | MIN. OF WORKS                       | HAG ENGINEERING NIG LTD           | 3,099,915.92            |
| 87 | DCDA                                | HAG ENGINEERING NIG LTD           | 8,561,470.77            |
| 88 | MIN. OF WORKS                       | OPIQ CONSULTANCY SERVICE LTD      | 1,136,941.98            |
| 89 | MIN. OF WORKS                       | KAP ENGINEERING CONSULTANTS LTD   | 20,198,151.62           |
|    |                                     |                                   | <b>3,795,265,079.50</b> |

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

| S/N        | MONTH                              | 2019<br>ACTUAL<br>TRANSFERS<br>N | 2018<br>ACTUAL<br>TRANSFERS<br>N |
|------------|------------------------------------|----------------------------------|----------------------------------|
|            | <b>CONSOLIDATED AMOUNT [A+B]</b>   | <b>31,688,162,664.09</b>         | <b>35,061,979,264.78</b>         |
| <b>[A]</b> | <b>Capital Expenditure Account</b> | <b>23,615,645,664.18</b>         | <b>29,061,979,264.78</b>         |
| 1          | JANUARY                            | 4,556,365,955.67                 | 919,171,230.98                   |
| 2          | FEBRUARY                           | 1,840,048,792.75                 | 3,323,231,143.79                 |
| 3          | MARCH                              | 2,140,403,382.34                 | 1,285,559,269.71                 |
| 4          | APRIL                              | 840,318,570.10                   | 2,593,021,544.95                 |
| 5          | MAY                                | 2,372,662,224.10                 | 3,101,175,993.14                 |
| 6          | JUNE                               | 693,038,263.25                   | 502,186,877.57                   |
| 7          | JULY                               | 1,131,950,346.94                 | 1,254,585,965.03                 |
| 8          | AUGUST                             | 2,071,776,197.51                 | 2,248,578,941.71                 |
| 9          | SEPTEMBER                          | 1,339,843,722.83                 | 1,848,879,892.74                 |
| 10         | OCTOBER                            | 840,848,862.47                   | 5,415,217,383.16                 |
| 11         | NOVEMBER                           | 2,825,581,860.87                 | 3,036,404,940.16                 |
| 12         | DECEMBER                           | 2,962,807,485.35                 | 3,533,966,081.84                 |

| <b>[B]</b> | <b>State &amp; Local Government Joint<br/>Projects Account</b> | <b>8,072,516,999.91</b> | <b>6,000,000,000.00</b> |
|------------|----------------------------------------------------------------|-------------------------|-------------------------|
| 1          | JANUARY                                                        |                         | 500,000,000.00          |
| 2          | FEBRUARY                                                       | 250,000,000.00          | 750,000,000.00          |
| 3          | MARCH                                                          | 792,370,803.83          | 750,000,000.00          |
| 4          | APRIL                                                          | 1,035,000,000.00        | 750,000,000.00          |
| 5          | MAY                                                            | 650,000,000.00          | 750,000,000.00          |
| 6          | JUNE                                                           | 1,115,000,000.00        |                         |
| 7          | JULY                                                           | 673,046,196.08          | 500,000,000.00          |
| 8          | AUGUST                                                         | 795,000,000.00          | 500,000,000.00          |
| 9          | SEPTEMBER                                                      | 605,000,000.00          | 500,000,000.00          |
| 10         | OCTOBER                                                        | 425,100,000.00          | 500,000,000.00          |
| 11         | NOVEMEBER                                                      | 862,000,000.00          | 500,000,000.00          |
| 12         | DECEMBER                                                       | 870,000,000.00          |                         |

# JIGAWA STATE FINANCIAL REPORT, 2019

## Note to the Financial Statement No. 30

### RETENTION ACCOUNTS

| S/N | MONTH                                                                | 2019<br>ACTUAL<br>TRANSFERS<br>N | 2018<br>ACTUAL<br>TRANSFERS<br>N |
|-----|----------------------------------------------------------------------|----------------------------------|----------------------------------|
|     | CONSOLIDATED AMOUNT                                                  | 751,139,319.60                   | 982,975,536.38                   |
| 1   | Retention Accounts                                                   | 436,817,569.70                   | 414,894,045.30                   |
| 2   | Jigawa State and Local Government Joint Project<br>Retention Account | 314,321,749.90                   | 568,081,491.08                   |