

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

STATEMENT NO. 1
CASH FLOW STATEMENT.
AS AT DECEMBER 31, 2019

FINAL BUDGET 2019 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	2018 N
	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
52,900,000,000.00	Statutory Allocation - FAAC	1	46,047,863,429.37	47,551,899,966.57
13,860,000,000.00	Value Added Tax (VAT) - Allocation	2	13,752,777,423.49	12,857,521,735.72
4,500,000,000.00	Other Statutory Allocations/Refunds (ECA, FOREX, EX. GAIN ETC)	3	6,468,578,799.94	17,438,241,529.45
	Sub-total Internally Statutory Allocation		66,269,219,652.80	77,847,663,231.74
	Internally Generated revenue:	4		
2,666,300,000.00	Tax Revenue	4A	2,559,710,768.91	2,279,216,756.80
49,340,000.00	Licences - General	4B	30,100,400.00	333,089,450.00
1,366,933,000.00	Fees - General	4C	1,116,796,875.04	1,372,216,125.32
8,100,000.00	Fines - General	4D	9,591,290.06	9,094,946.00
547,735,000.00	Sales - General	4E	368,642,397.08	353,492,566.55
189,192,000.00	Earnings General	4F	62,456,605.40	92,652,206.00
6,320,000.00	Rent on Government Buildings - General	4G	16,411,773.08	78,980,140.63
15,000,000.00	Rent on Land and Others - General	4H	60,790,524.97	113,380,305.32
1,058,080,000.00	Repayment and refund (Loans and advances)	4I	1,019,609,163.57	1,657,441,699.65
1,250,000,000.00	Interest Earned - General	4J	607,557,059.04	812,755,611.64
4,259,000,000.00	Reimbursement - General	4K	2,684,704,257.44	2,579,907,598.71
	Sub-total Internally Generated Revenue		8,536,371,114.59	9,682,227,406.62
21,200,000,000.00	Special Release (Primary Education Financing)	5	14,828,652,921.78	15,557,511,076.10
4,582,000,000.00	Local Government 60% PHCDA Staff Cost	6	625,265,650.79	1,410,822,807.71
2,644,500,000.00	Aids and Grants	7	4,194,508,819.00	3,476,749,073.25
31,087,000,000.00	Other Capital Receipts	8	24,030,524,014.31	16,800,712,464.71
	- Other Receipts & Deposits with Government	9	-	369,158,715.55
	Sub-total Other receipts		43,678,951,405.88	37,614,954,137.32
142,189,500,000.00	TOTAL RECEIPTS		118,484,542,173.27	125,144,844,775.68

	<u>Payments</u>			
40,596,272,000.00	Personnel Cost	10	(39,256,756,297.05)	(38,483,902,947.83)
3,072,773,000.00	CRFC - Social Benefits	11	(2,369,561,920.02)	(2,083,800,059.19)
640,000,000.00	Consolidated Revenue Fund Charges (Other Charges)	12	(146,384,264.85)	(175,858,384.98)
22,255,199,000.00	Other Recurrent Cost (Over Head)	13	(19,684,028,872.37)	(17,275,405,713.35)
461,800,000.00	Grants and Contributions General	14	(450,217,258.70)	(545,315,472.41)
636,141,971.00	Miscellaneous	15	(561,724,181.32)	(812,011,255.39)
610,000,000.00	Others of General Nature	16	(585,480,911.22)	(67,605,239.25)
68,272,185,971.00	Total Payments		(63,054,153,705.53)	(59,443,899,072.40)
	Net Cash Flow from Operating Activities	A	55,430,388,467.74	65,700,945,703.28
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
	Purchase/Construction of Assets	17		
3,469,300,000.00	Administrative Sector	17A	(2,904,747,349.11)	(2,368,152,527.26)
58,976,500,000.00	Economic Sector	17B	(38,079,311,068.59)	(42,033,758,708.45)
607,700,000.00	Law & Justice Sector	17C	(162,802,022.59)	(122,737,629.08)
27,944,000,000.00	Social/Human Capital Development Sector	17D	(20,740,776,972.76)	(20,780,681,288.87)
90,997,500,000.00	Net Cash Flow from Investing Activities	B	(61,887,637,413.05)	(65,305,330,153.66)
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
1,300,000,000.00	Proceeds from Borrowing - Internal	18	3,600,000,000.00	2,728,941,871.21
3,500,000,000.00	Proceeds from Borrowing - External	19	684,816,402.91	1,860,566,261.49
	- Proceed from Sales of Assets (Vehicles)	20	14,300,000.00	8,830,600.00
5,355,000,000.00	Public Debt Charges - (Repayment of Loans)	21	(3,225,849,674.10)	(3,169,669,937.95)
10,155,000,000.00	Net Cash Flow From Financing Activities:	C	1,073,266,728.81	1,428,668,794.75
	Net Increase/(Decrease) in Cash & Its Equivalent (A+B+C)		(5,383,982,216.50)	1,824,284,344.37
	Cash & Its Equivalent as at January 1st		21,973,347,023.18	20,149,062,678.81
	Cash & its Equivalent as at December 31st		16,589,364,806.68	21,973,347,023.18

The Accompanied Notes are Integral Part of the Accounts

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 2019

DETAILS	NOTES	CURRENT YEAR 2019 N	PREVIOUS YEAR 2018 N
<u>ASSETS</u>			
Liquid Assets	A		
Cash	22	4,564,639,973.41	6,464,631,057.33
Bank	23	10,342,890,519.93	14,548,524,536.19
Other Cash Holdings (Short Term Loans)	24	1,681,834,313.34	960,191,429.66
SubTotal Liquid Assets		16,589,364,806.68	21,973,347,023.18
<u>Investments</u>	B		
Ministry of Finance Incorporated	25	1,482,764,186.14	1,062,930,159.13
Investments in Government Owned Companies	26	5,293,070,889.98	3,408,745,354.95
Personal Advances	27	1,452,773,611.72	1,679,201,660.98
SubTotal Investments		8,228,608,687.84	6,150,877,175.06
TOTAL ASSETS (A+B)		24,817,973,494.52	28,124,224,198.24
<u>LIABILITIES</u>			
<u>Public Funds</u>	C		
Consolidated Revenue Fund		9,025,013,383.95	16,733,670,087.71
Capital Development Fund		11,246,555,711.47	8,936,181,224.21
Sub - Total		20,271,569,095.42	25,669,851,311.92
<u>Other Liabilities</u>	D		
Retention Accounts	30	751,139,319.60	982,975,536.38
Treasury Clearance Accounts (Outstanding Obligations, Including Suppliers and Contractors)	28	3,795,265,079.50	1,471,397,349.94
Sub - Total		4,546,404,399.10	2,454,372,886.32
Internal Loans (Included in CDF)	18	-	-
External Loans (Included in CDF)	19	-	-
TOTAL LIABILITIES (C+D)		24,817,973,494.52	28,124,224,198.24

The Accompanied Notes are Integral Part of the Accounts

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
AS AT DECEMBER 31, 2019

ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINAL BUDGET 2019 N	VARIANCE N	PERCENTAGE VARIANCE
9,910,993,840.67	OPENING BALANCE	A	16,733,670,087.71				
	ADD: REVENUE (INCOME)	1					
47,551,899,966.57	Statutory Allocation	2	46,047,863,429.37	52,900,000,000	52,900,000,000	6,852,136,571	12.95
12,857,521,735.72	Value Added Tax	3	13,752,777,423.49	13,860,000,000	13,860,000,000	107,222,577	0.77
17,438,241,529.45	Other Statutory Allocations/Refunds (ECA, FOREX, EX. GAIN ETC)	6	6,468,578,799.94	4,500,000,000	4,500,000,000	(1,968,578,800)	(43.75)
77,847,663,232	Sub-total Statutory Allocation	B	66,269,219,652.80	71,260,000,000	71,260,000,000	4,990,780,347	7.00
	TAX REVENUE	4				-	
2,252,867,691.36	Independent Revenue	4A	2,529,027,772.71	2,666,300,000	2,666,300,000	137,272,227	5.15
4,619,493.04	Withholding Tax -General	4A	5,554,791.35	8,000,000	8,000,000	2,445,209	30.57
21,729,572.40	Direct Assessment -General	4A	14,068,204.85	22,000,000	22,000,000	7,931,795	36.05
-	Other Taxes	4A	11,060,000.00	4,000,000	4,000,000	(7,060,000)	(176.50)
2,279,216,756.80	Sub-total Tax Revenue		2,559,710,768.91	2,700,300,000	2,700,300,000	140,589,231	5.21
	NON-TAX REVENUE					-	
333,089,450.00	Licenses General	4B	30,100,400.00	47,340,000	47,340,000	17,239,600	36.42
1,372,216,125.32	Fees -General	4C	1,116,796,875.04	1,368,983,000	1,368,983,000	252,186,125	18.42
9,094,946.00	Fines- General	4D	9,591,290.06	8,100,000	8,100,000	(1,491,290)	(18.41)
353,492,566.55	Sales -General	4E	368,642,397.08	547,635,000	547,635,000	178,992,603	32.68
92,652,206.00	Earnings	4F	62,456,605.40	189,192,000	189,192,000	126,735,395	66.99
78,980,140.63	Rent On Government Buildings -General	4G	16,411,773.08	32,000,000	32,000,000	15,588,227	48.71
113,380,305.32	Rent On Land & Others -General	4H	60,790,524.97	150,000,000	150,000,000	89,209,475	59.47
1,657,441,699.65	Repayment & Refund (Loans and Advances) - General	4I	1,019,609,163.57	1,058,080,000	1,058,080,000	38,470,836	3.64
812,755,611.64	Interest Earned -General	4J	607,557,059.04	800,000,000	800,000,000	192,442,941	24.06
2,579,907,598.71	Reimbursements General	4K	2,684,704,257.44	4,259,000,000	4,259,000,000	1,574,295,743	36.96
7,403,010,649.82	Sub-total Non Tax Revenue		5,976,660,345.68	8,460,330,000	8,460,330,000	2,483,669,654	29.36
9,682,227,406.62	Total Internally Generated Revenue	C	8,536,371,114.59	11,160,630,000	11,160,630,000	2,624,258,885	23.51
15,557,511,076.10	Special Releases (Primary Education Financing)	4	14,828,652,921.78	21,200,000,000	21,200,000,000	6,371,347,078	30.05
1,410,822,807.71	Local Government 60% Primary Health Care Development Agency Staff Cost	5	625,265,650.79	4,582,000,000	4,582,000,000	3,956,734,349	86.35
16,968,333,883.81	Sub-total from Other Revenue Sources	D	15,453,918,572.57	25,782,000,000	25,782,000,000	10,328,081,427	40.06
104,498,224,522.17	TOTAL REVENUE (B+C+D)	E	90,259,509,339.96	108,202,630,000.00	108,202,630,000.00	17,943,120,660	16.58
						-	

	LESS: EXPENDITURE					-	
						-	
38,483,902,947.83	Personnel Cost	10	39,256,756,297.05	40,592,703,000	40,596,272,000	1,335,946,703	3.29
2,083,800,059.19	Social Benefis	11	2,369,561,920.02	3,072,773,000	3,072,773,000	703,211,080	22.89
175,858,384.98	Consolidated Revenue Fund Charges [Other Charges]	12	146,384,264.85	640,000,000	640,000,000	493,615,735	77.13
17,275,405,713.35	Other Recurrent Cost [Over Head Cost]	13	19,684,028,872.37	22,646,779,000	22,255,199,000	2,962,750,128	13.08
3,169,669,937.95	Public Debt Charges [Loan Repayments]	21	3,225,849,674.10	5,355,000,000	5,355,000,000	2,129,150,326	39.76
545,315,472.41	Grants and Contributions General	14	450,217,258.70	461,800,000	461,800,000	11,582,741	2.51
812,011,255.39	Miscellaneous Expenses	15	561,724,181.32	636,141,971	636,141,971	74,417,790	11.70
67,605,239.25	Others of General Nature	16	585,480,911.22	610,000,000	610,000,000	24,519,089	4.02
62,613,569,010.35	TOTAL REVENUE (B+C+D)	E	90,259,509,339.96	108,202,630,000.00	108,202,630,000.00	17,943,120,660	16.58
62,613,569,010.35	TOTAL EXPENDITURE	F	66,280,003,379.63	73,405,196,971	73,017,185,971	7,125,193,592	9.71
51,795,649,352.49	OPERATING BALANCE (A+E-F)	G	40,713,176,048.04	34,797,433,028.71	35,185,444,028.71	(5,915,743,019)	(17.00)
	APPROPRIATIONS/TRANSFERS					-	
35,061,979,264.78	Capital Development Fund		31,688,162,664.09	16,160,000,000	16,160,000,000	(15,528,162,664)	(96.09)
35,061,979,264.78	Total Transfers		31,688,162,664.09	16,160,000,000	16,160,000,000	(15,528,162,664)	(96.09)
16,733,670,087.71	CLOSING BALANCE (F-G)	H	9,025,013,383.95	18,637,433,029	19,025,444,029	9,612,419,645	51.58

The Accompanied Notes are Integral Part of the Accounts

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT DECEMBER 31, 2019

ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	TOTAL ACTUAL 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINAL BUDGET 2019 N	VARIANCE N	PERCENTAGE VARIANCE
14,312,562,442.43	OPENING BALANCE	A	8,936,181,224.21				
	ADD: CAPITAL RECEIPTS						
3,476,749,073.25	Capital Grants, Contributions & Reimbursements	7	4,194,508,819.00	2,644,500,000	2,644,500,000	(1,550,008,819)	(58.61)
16,800,712,464.71	Other Capital Receipts	8	24,030,524,014.31	31,087,000,000	31,087,000,000	7,056,475,986	22.70
2,728,941,871.21	Internal Loans	18	3,600,000,000.00	1,300,000,000	1,300,000,000	(2,300,000,000)	(176.92)
1,860,566,261.49	External Loans	19	684,816,402.91	3,500,000,000	3,500,000,000	2,815,183,597	80.43
35,061,979,264.78	Transfer from Consolidated Revenue Fund	29	31,688,162,664.09	16,160,000,000	16,160,000,000	(15,528,162,664)	(96.09)
59,928,948,935.44	TOTAL CAPITAL RECEIPTS	B	64,198,011,900.31	54,691,500,000	54,691,500,000	(9,506,511,900)	(17.38)
	LESS: CAPITAL EXPENDITURE						
2,368,152,527.26	General Administrative Services & Programmes	17.1	2,904,747,349.11	3,523,300,000	3,440,000,000	618,552,651	17.56
42,033,758,708.45	Economic Development Programmes	17.2	38,079,311,068.59	51,238,500,000	44,510,500,000	13,159,188,931	25.68
122,737,629.08	Law & Justice	17.3	162,802,022.59	607,700,000	594,000,000	444,897,977	73.21
20,780,681,288.87	Social/Human Development Programmes	17.4	20,740,776,972.76	27,974,000,000	27,990,500,000	7,233,223,027	25.86
65,305,330,153.66	TOTAL EXPENDITURE	C	61,887,637,413.05	83,343,500,000	76,535,000,000	21,455,862,587	25.74
8,936,181,224.21	CLOSING BALANCE (A+B-C)	D	11,246,555,711.47				

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 1

GROSS STATUTORY REVENUE ALLOCATION

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	46,047,863,429.37	100.0	47,551,899,966.57
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. 1.1
DETAILS OF STATUTORY REVENUE ALLOCATION

MONTH	GROSS STATUTORY ALLOCATION	DEDUCTIONS				NET ALLOCATION N
		FOREIGN LOAN N	EXCESS CRUDE LOAN N	CACS LOAN N	TOTAL DEDUCTIONS 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
TOTAL	46,047,863,429.37	335,331,089.56	1,762,614,455.06	879,012,196.44	2,976,957,741.06	43,070,905,688.31

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 2

VALUE ADDED TAX

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

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 3

OTHER STATUTORY ALLOCATIONS/REFUNDS

S/N	DESCRIPTION	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED	6,468,578,799.94	100.00	17,438,241,529.45
1	Forex Equalisation	893,016,552.65	13.81	1,320,493,999
2	Excess Bank Charges	136,778,835.22	2.11	116,111,078.33
3	Petroleum Profit Tax	68,555,487.73	1.06	82,266,585.28
4	Exchange Gain	36,518,657.19	0.56	598,919,651.53
5	Paris Club/ETZ Refunds	0.00	0.00	15,320,450,215.20
6	Solid Mineral	63,817,869.82	0.99	0.00
7	Payee Refund from Federal Government Agencies in Jigawa	4,879,007,593.49	75.43	0.00
8	Share of Good Value	377,055,182.52	5.83	0.00
9	Receipt From CBN	13,828,621.32	0.21	0.00

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 3.1

FOREX EQUALISATION

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	15,703,966,451.39	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. 3.1

EXCESS BANK CHARGES

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	136,778,835.22	100.0	1,410,822,807.71
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. 3.1

EXCHANGE GAIN

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	36,518,657.19	100.0	1,410,822,807.71
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. 3.1

PETROLEUM PROFIT FROM NNPC

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	68,555,487.73	100.0	1,410,822,807.71
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. 3.1

SHARE OF GOOD VALUE

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	377,055,182.52	100.0	1,410,822,807.71
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. 3.1

SHARE OF SOLID MINERALS

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	63,817,869.82	100.0	1,410,822,807.71
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. 3.1

REFUND FOR AIRPORT PROJECT

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	4,966,737,685.77	100.0	1,410,822,807.71
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. 3.1

ETZ REFUND

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	4,268,649,965.68	100.0	1,410,822,807.71
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	NOVEMBER	-	0.0	-

12	DECEMBER		0.0	
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JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 3.1

Payee Refund from Federal Government Agencies in Jigawa

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	4,879,007,593.49	100.0	1,410,822,807.71
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. 3.1

Receipt From CBN

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	TOTAL	13,828,621.32	100.0	1,410,822,807.71
1	JANUARY	-	0.0	-
10	FEBRUARY	13,828,621.32	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	-	0.0	-
12	DECEMBER	-	0.0	-

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 4

STATEMENT OF INTERNALLY GENERATED REVENUE

ECONOMIC CODE	DESCRIPTION	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED	11,450,000,000	11,700,000,000	8,536,371,114.59	(27.04)	(3,163,628,885.41)	9,682,227,406.62
1201	TAX REVENUE	2,700,300,000	2,700,300,000	2,559,710,768.91	(5.21)	(140,589,231.09)	2,279,216,756.80
120101	Independent Revenue	2,666,300,000	2,666,300,000	2,529,027,772.71	(5.15)	(137,272,227.29)	2,252,867,691.36
120104	Withholding Tax -General	8,000,000	8,000,000	5,554,791.35	(30.57)	(2,445,208.65)	4,619,493.04
120105	Direct Assessment -General	22,000,000	22,000,000	14,068,204.85	(36.05)	(7,931,795.15)	21,729,572.40
120106	Other Taxes	4,000,000	4,000,000	11,060,000.00	176.50	7,060,000.00	-
1202	NON-TAX REVENUE	8,749,700,000.00	8,999,700,000.00	5,976,660,345.68	(33.59)	(3,023,039,654.32)	7,403,010,649.82
120201	Licenses General	49,340,000	49,340,000	30,100,400.00	(38.99)	(19,239,600.00)	333,089,450.00
120204	Fees -General	1,366,933,000	1,366,933,000	1,116,796,875.04	(18.30)	(250,136,124.96)	1,372,216,125.32
120205	Fines- General	8,100,000	8,100,000	9,591,290.06	18.41	1,491,290.06	9,094,946.00
120206	Sales -General	547,735,000	547,735,000	368,642,397.08	(32.70)	(179,092,602.92)	353,492,566.55
120207	Earnings	189,192,000	189,192,000	62,456,605.40	(66.99)	(126,735,394.60)	92,652,206.00
120208	Rent On Government Buildings - General	6,320,000	6,320,000	16,411,773.08	159.68	10,091,773.08	78,980,140.63
120209	Rent On Land & Others -General	15,000,000	15,000,000	60,790,524.97	305.27	45,790,524.97	113,380,305.32
120210	Repayment & Refund [Loans and Advances] -General	1,058,080,000	1,308,080,000	1,019,609,163.57	(22.05)	(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	(51.40)	(642,442,940.96)	812,755,611.64
120213	Reimbursements - General	4,259,000,000	4,259,000,000	2,684,704,257.44	(36.96)	(1,574,295,742.56)	2,579,907,598.71

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE No. 4A -TAX REVENUE

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED		2,700,300,000.00	2,559,710,768.91	(5.21)	(140,589,231.09)	2,279,216,756.80
120101	Independent Revenue		2,666,300,000	2,529,027,772.71	(5.15)	(137,272,227.29)	2,252,867,691.36
12010101	Pay-as-you-earn (Public Sector)	Board of Internal Revenue	2,200,000,000	1,949,691,631.43	(11.38)	(250,308,368.57)	1,727,889,670.00
12010104	Stamp Duties And Penalties	Board of Internal Revenue	800,000	185,054.00	(76.87)	(614,946.00)	30,611,856.36
12010109	Other Services Taxes	Ministry of Works & Transport	500,000	1,180,000.00	136.00	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	29.41	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	(10.04)	(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	31.26	31,259,145.57	93,626,039.00
120104	Withholding Tax -General		8,000,000	5,554,791.35	(30.57)	(2,445,208.65)	4,619,493.04
12010401	Withholding Tax On Dividends	Board of Internal Revenue	3,000,000	2,091,878.50	(30.27)	(908,121.50)	2,400,139.96
12010402	Withholding Tax On Rents	Board of Internal Revenue	5,000,000	3,462,912.85	(30.74)	(1,537,087.15)	2,219,353.08
120105	Direct Assessment		22,000,000	14,068,204.85	(36.05)	(7,931,795.15)	21,729,572.40
12010501	Direct Assessment Tax	Board of Internal Revenue	22,000,000	14,068,204.85	(36.05)	(7,931,795.15)	21,729,572.40
120106	Other Taxes		4,000,000	11,060,000.00	176.50	7,060,000.00	-
12010601	Property Tax	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	-	(100.00)	(2,000,000.00)	-
12010603	Development Levy	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	11,060,000.00	453.00	9,060,000.00	-

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4B LICENSES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120201	Licenses		49,340,000	30,100,400.00	(38.99)	(19,239,600.00)	333,089,450.00
12020109	Registration of voluntary Organisations	Ministry of Commerce, Industry and Co-operatives	1,500,000	180,000.00	(88.00)	(1,320,000.00)	978,000.00
12020109	Registration of voluntary Organisations	MINISTRY of Women Affairs & Social Development	20,000	15,000.00	(25.00)	(5,000.00)	0.00
12020109	Registration of voluntary Organisations	Ministry of Information, Youth, Sports and Culture	50,000	60,000.00	20.00	10,000.00	0.00
12020109	Registration of voluntary Organisations	Ministry For Local Government	300,000	0.00	(100.00)	(300,000.00)	0.00
12020119	Fishing Permit	Ministry of Agriculture & Natural Resources	50,000	0.00	(100.00)	(50,000.00)	0.00
12020130	Cinematography Licenses	Ministry of Information, Youth, Sports and Culture	0.00	0.00	0.00	0.00	0.00
12020132	Motor Vehicle License	Board of Internal Revenue	22,000,000	16,222,000.00	(26.26)	(5,778,000.00)	110,252,000.00
12020133	Drivers' Licenses	Board of Internal Revenue	10,000,000	11,448,000.00	14.48	1,448,000.00	218,245,200.00
12020100	Driving Test Certificate	NA		0.00	0.00	0.00	0.00
12020135	Private Schools Licenses	Ministry of Education Science & Technology	600,000	830,000.00	38.33	230,000.00	65,000.00
12020137	Trade Permit Licenses	Ministry of Commerce, Industry and Co-operatives	2,000,000	10,000.00	0.00	0.00	1,869,800.00
12020141	Hides & Skins Buyers Licenses	Ministry of Agriculture & Natural Resources	200,000	187,000.00	(6.50)	(13,000.00)	31,000.00
12020144	Animals Import Permit	Ministry of Agriculture & Natural Resources	220,000	0.00	(100.00)	(220,000.00)	0.00
12020145	License Renewal of Private Hospitals/Clinics	Ministry of Health	250,000	0.00	(100.00)	(250,000.00)	0.00
12020146	Fire Safety Licenses	Fire Service Directorate	1,000,000	405,000.00	(59.50)	(595,000.00)	819,500.00
12020147	Licenses Of Hotels and Restaurants	Ministry of Commerce, Industry and Co-operatives	100,000	0.00	(100.00)	(100,000.00)	0.00
12020149	Communication Equipment Installation Permit	Board of Internal Revenue	10,000,000	0.00	(100.00)	(10,000,000.00)	0.00
12020150	Hides & Skin Export Permit Licenses	Ministry of Agriculture & Natural Resources		0.00	0.00	0.00	0.00
12020154	Inspection Fees Stores	Ministry of Agriculture & Natural Resources	50,000	0.00	(100.00)	(50,000.00)	0.00
12020154	Inspection Fees Stores	Jigawa State Environmental Protection Authority [JISEPA]	1,000,000	743,400.00	(25.66)	(256,600.00)	828,950.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4C FEES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120204	Fees -General		1,366,933,000	1,116,796,875.04	(18.30)	(250,136,124.96)	1,372,216,125.32
12020401	Court Fees	Sharia Court of Appeal	0.00	0.00	0.00	0.00	0.00
12020402	Miscellaneous Road Traffic Regulation Fees	Board of Internal Revenue	200,000	0.00	(100.00)	(200,000.00)	1,216,000.32
12020403	Earnings from Contract/Program me	Jigawa State Agricultural Research Institute	0.00	0.00	0.00	0.00	920,000.00
12020415	Trade Testing Fees	Ministry of Works & Transport	10,000,000	149,400.00	(98.51)	(9,850,600.00)	210,200.00
12020417	Contract Regstration Fees	Due Process & Projects Monitoring Bureau	1,500,000	157,500.00	(89.50)	(1,342,500.00)	1,874,500.00
12020420	Pilgrims Welfare Fees	Pilgrims Welfare Board	3,500,000	222,297.40	(93.65)	(3,277,702.60)	23,500,288.00
12020426	Court Surmmons Fees	High Court of Justice	800,000	3,633,541.31	354.19	2,833,541.31	0.00
12020426	Court Surmmons Fees	Sharia Court of Appeal	5,000,000	0.00	(100.00)	(5,000,000.00)	3,228,877.00
12020427	Tender Fees	Government House	100,000	0.00	(100.00)	(100,000.00)	0.00
12020427	Tender Fees	Administration & Finance Directorate	500,000	0.00	(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Council Affairs Directorate	12,000,000	13,235,412.25	10.30	1,235,412.25	0.00
12020427	Tender Fees	Office of the Head of Civil Service	50,000	50,000.00	0.00	0.00	0.00
12020427	Tender Fees	Manpower Development Institute	500,000	0.00	(100.00)	(500,000.00)	0.00

12020427	Tender Fees	Office of the Auditor General	500,000	0.00	(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Local Government Service Commission	0.00	0.00	0.00	0.00	0.00
12020427	Tender Fees	Ministry of Agriculture & Natural Resources	500,000	0.00	(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Budget & Economic Planning Directorate	500,000	0.00	(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Ministry of Commerce, Industry and Co-operatives	500,000	0.00	(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Mineral Resources Development Agency	50,000	0.00	(100.00)	(50,000.00)	0.00
12020427	Tender Fees	Directorate of Economic Empowerment	1,000,000	75,354,000.00	7,435.40	74,354,000.00	0.00
12020427	Tender Fees	Ministry of Works & Transport	5,000,000	1,697,100.00	(66.06)	(3,302,900.00)	0.00
12020427	Tender Fees	Rural Electricity Board	400,000	0.00	(100.00)	(400,000.00)	0.00
12020427	Tender Fees	Ministry of Water Resources	200,000	0.00	(100.00)	(200,000.00)	0.00
12020427	Tender Fees	Rural Water Supply & Sanitation Agency	15,000,000	0.00	(100.00)	(15,000,000.00)	0.00
12020427	Tender Fees	Small Town Water Supply Agency	1,400,000	0.00	(100.00)	(1,400,000.00)	0.00
12020427	Tender Fees	Ministry of Land, Housing, Urban & Regional Planning Development	200,000	0.00	(100.00)	(200,000.00)	0.00
12020427	Tender Fees	Dutse Capital Development Agency	2,000,000	0.00	(100.00)	(2,000,000.00)	0.00
12020427	Tender Fees	High Court of Justice	200,000	0.00	(100.00)	(200,000.00)	0.00
12020427	Tender Fees	Sharia Court of Appeal	500,000	0.00	(100.00)	(500,000.00)	0.00

12020427	Tender Fees	MINISTRY of Women Affairs & Social Development	100,000	0.00	(100.00)	(100,000.00)	0.00
12020427	Tender Fees	Ministry of Education Science & Technology	3,750,000	2,590,000.00	(30.93)	(1,160,000.00)	0.00
12020427	Tender Fees	State Universal Basic Education Board	29,000,000	0.00	(100.00)	(29,000,000.00)	46,129,486.00
12020427	Tender Fees	Library Board	10†	0.00	0.00		0.00
12020427	Tender Fees	Agency for Mass Education	100,000	0.00	(100.00)	(100,000.00)	0.00
12020427	Tender Fees	Nomadic Education Agency	1,000,000	0.00	(100.00)	(1,000,000.00)	0.00
12020427	Tender Fees	Jigawa State Polytechnic	2,000,000	1,100,300.00	(44.99)	(899,700.00)	0.00
12020427	Tender Fees	Bilyaminu Usman Polytechnic Hadejia	3,000,000	0.00	(100.00)	(3,000,000.00)	0.00
12020427	Tender Fees	Jigawa State College of Education	1,000,000	118,710.00	(88.13)	(881,290.00)	0.00
12020427	Tender Fees	Sule Lamido University, K/Hausa	500,000	1,265,000.00	153.00	765,000.00	0.00
12020427	Tender Fees	Science & Technical Education Board	800,000	0.00	(100.00)	(800,000.00)	0.00
12020427	Tender Fees	Jigawa State College of Islamic Legal Studies	300,000	0.00	(100.00)	(300,000.00)	0.00
12020427	Tender Fees	Institute of Information Technology	1,000,000	255,000.00	(74.50)	(745,000.00)	0.00
12020427	Tender Fees	Islamic Education Board	250,000	0.00	(100.00)	(250,000.00)	0.00
12020427	Tender Fees	Ministry of Health	3,000,000	114,000.00	(96.20)	(2,886,000.00)	0.00
12020427	Tender Fees	Primary Health Care Development Agency	2,507,000	0.00	(100.00)	(2,507,000.00)	0.00
12020427	Tender Fees	Ministry of Information, Youth, Sports and Culture	200,000	0.00	(100.00)	(200,000.00)	0.00
12020427	Tender Fees	Ministry of Environment	500,000	198,000.00	(60.40)	(302,000.00)	0.00
12020427	Tender Fees	Jigawa State Environmental Protection Authority [JISEPA]	200,000	0.00	(100.00)	(200,000.00)	0.00

12020427	Tender Fees	Ministry For Local Government	200,000	0.00	(100.00)	(200,000.00)	0.00
12020432	Pharmaceeutical Inspection Fees	Ministry of Health	800,000	880,000.00	10.00	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	(24.63)	(738,883.30)	1,958,000.00
12020441	Laboratory Fees	Jigawa State Agricultural Research Institute	50,000	0.00	(100.00)	(50,000.00)	0.00
12020441	Laboratory Fees	Ministry of Works & Transport	2,000,000	0.00	(100.00)	(2,000,000.00)	32,238,611.00
12020441	Laboratory Fees	Babura General Hospital	1,500,000	2,667,753.00	77.85	1,167,753.00	0.00
12020441	Laboratory Fees	Birnin kudu General Hospital	2,400,000	4,555,700.00	89.82	2,155,700.00	0.00
12020441	Laboratory Fees	Birniwa General Hospital	2,000,000	3,115,085.00	55.75	1,115,085.00	0.00
12020441	Laboratory Fees	Dutse General Hospital	3,500,000	4,004,519.50	14.41	504,519.50	0.00
12020441	Laboratory Fees	Gumel General Hospital	1,500,000	3,539,430.00	135.96	2,039,430.00	0.00
12020441	Laboratory Fees	Gwaram General Hospital	1,000,000	6,214,060.00	521.41	5,214,060.00	0.00
12020441	Laboratory Fees	Hadejia General Hospital	2,400,000	11,035,911.28	359.83	8,635,911.28	0.00
12020441	Laboratory Fees	Hadejia Tuberculosis and Leprosy Hospital	400,000	0.00	(100.00)	(400,000.00)	0.00
12020441	Laboratory Fees	Jahun General Hospital	1,400,000	3,687,555.00	163.40	2,287,555.00	0.00
12020441	Laboratory Fees	Kafin Hausa[Bulangu] Cottage Hospital	1,150,000	1,501,750.00	30.59	351,750.00	0.00
12020441	Laboratory Fees	Kafin Hausa General Hospital	700,000	2,252,978.00	221.85	1,552,978.00	0.00
12020441	Laboratory Fees	Kazaure General Hospital	1,350,000	9,225,040.00	583.34	7,875,040.00	0.00
12020441	Laboratory Fees	Ringim General Hospital	750,000	6,214,060.00	728.54	5,464,060.00	0.00
12020441	Laboratory Fees	Auyo Local Government PHCD Management Office	50,000	0.00	(100.00)	(50,000.00)	0.00

12020441	Laboratory Fees	Babura Local Government PHCD Management Office	374,000	0.00	(100.00)	(374,000.00)	0.00
12020441	Laboratory Fees	Birnin kudu Local Government PHCD Management Office	300,000	0.00	(100.00)	(300,000.00)	0.00
12020441	Laboratory Fees	Birniwa Local Government PHCD Management Office	350,000	0.00	(100.00)	(350,000.00)	0.00
12020441	Laboratory Fees	Buji Local Government PHCD Management Office	180,000	0.00	(100.00)	(180,000.00)	0.00
12020441	Laboratory Fees	Dutse Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020441	Laboratory Fees	Gagarawa Local Government PHCD Management Office	120,000	0.00	(100.00)	(120,000.00)	0.00
12020441	Laboratory Fees	Garki Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020441	Laboratory Fees	Gumel Local Government PHCD Management Office	300,000	0.00	(100.00)	(300,000.00)	0.00
12020441	Laboratory Fees	Guril Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020441	Laboratory Fees	Gwaram Local Government PHCD Management Office	2,500,000	0.00	(100.00)	(2,500,000.00)	0.00
12020441	Laboratory Fees	Gwiwa Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020441	Laboratory Fees	Hadejia Local Government PHCD Management Office	420,000	0.00	(100.00)	(420,000.00)	0.00
12020441	Laboratory Fees	Jahun Local Government PHCD Management Office	450,000	0.00	(100.00)	(450,000.00)	0.00

12020441	Laboratory Fees	Kafin Hausa Local Government PHCD Management Office	250,000	0.00	(100.00)	(250,000.00)	0.00
12020441	Laboratory Fees	Kaugama Local Government PHCD Management Office	480,000	0.00	(100.00)	(480,000.00)	0.00
12020441	Laboratory Fees	Kazaure Local Government PHCD Management Office	250,000	0.00	(100.00)	(250,000.00)	0.00
12020441	Laboratory Fees	Kiri Kasamma Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020441	Laboratory Fees	Kiyawa Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020441	Laboratory Fees	Maigatari Local Government PHCD Management Office	300,000	0.00	(100.00)	(300,000.00)	0.00
12020441	Laboratory Fees	Malam Madori Local Government PHCD Management Office	1,462,000	0.00	(100.00)	(1,462,000.00)	0.00
12020441	Laboratory Fees	Miga Local Government PHCD Management Office	450,000	0.00	(100.00)	(450,000.00)	0.00
12020441	Laboratory Fees	Ringim Local Government PHCD Management Office	200,000	0.00	(100.00)	(200,000.00)	0.00
12020441	Laboratory Fees	Roni Local Government PHCD Management Office	200,000	0.00	(100.00)	(200,000.00)	0.00
12020441	Laboratory Fees	Sule Tankarkar Local Government PHCD Management Office	170,000	0.00	(100.00)	(170,000.00)	0.00
12020441	Laboratory Fees	Taura Local Government PHCD Management Office	170,000	0.00	(100.00)	(170,000.00)	0.00
12020441	Laboratory Fees	Yankwashi Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00

12020445	Change of Ownership Fees	Jigawa State Housing Authority	700,000	0.00	(100.00)	(700,000.00)	0.00
12020446	Agricultural/Veterinary Services Fees	Ministry of Agriculture & Natural Resources	200,000	0.00	(100.00)	(200,000.00)	0.00
12020447	Lord Use Fees	Ministry of Agriculture & Natural Resources	700,000	0.00	(100.00)	(700,000.00)	0.00
12020447	Lord Use Fees	Ministry of Land, Housing, Urban & Regional Planning Development	10t	0.00	0.00	0.00	0.00
12020447	Lord Use Fees	Urban Development Board	2,000,000	5,700,000.00	185.00	3,700,000.00	0.00
12020448	Development Levies	Mineral Resources Development Agency	500,000		(100.00)	(500,000.00)	0.00
12020448	Development Levies	Jigawa State Housing Authority	400,000	350,600.00	(12.35)	(49,400.00)	0.00
12020448	Development Levies	Urban Development Board	5,000,000	8,700,000.00	74.00	3,700,000.00	308843604
12020448	Development Levies	Dutse Capital Development Agency	1,000,000	0.00	(100.00)	(1,000,000.00)	0.00
12020449	Business/Trade Operating Fees	Ministry of Commerce, Industry and Co-operatives	3,000,000	1,203,000.00	(59.90)	(1,797,000.00)	0.00
12020449	Business/Trade Operating Fees	Sule Lamido University, K/Hausa	300,000	1,130,933.00	276.98	830,933.00	0.00
12020452	School/Tuition/Examination Fees	Jigawa State College of Education	96,000,000	37,962,200.00	(60.46)	(58,037,800.00)	0.00
12020452	School/Tuition/Examination Fees	Sule Lamido University, K/Hausa	6,250,000	1,745,000.00	(72.08)	(4,505,000.00)	0.00
12020452	School/Tuition/Examination Fees	Jigawa State College of Islamic Legal Studies	72,500,000	80,308,904.50	10.77	7,808,904.50	0.00
12020452	School/Tuition/Examination Fees	Institute of Information Technology	102,400,000	60,134,828.00	(41.27)	(42,265,172.00)	273,660,911.00
12020452	School/Tuition/Examination Fees	Scholl of Health Technology	22,000,000	20,455,695.00	(7.02)	(1,544,305.00)	0.00
12020453	Application Fees	Civil Service Commission	200,000	177,500.00	(11.25)	(22,500.00)	0.00
12020453	Application Fees	State Universal Basic Education Board	850,000	0.00	(100.00)	(850,000.00)	0.00
12020453	Application Fees	Jigawa State Polytechnic	9,000,000	6,149,196.67	(31.68)	(2,850,803.33)	0.00

12020453	Application Fees	Science & Technical Education Board	100,000	0.00	(100.00)	(100,000.00)	0.00
12020453	Application Fees	Jigawa State College of Islamic Legal Studies	7,200,000	13,329,505.00	85.13	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	(0.59)	(53,420.00)	0.00
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Sule Lamido University, K/Hausa	100,000,000	107,668,892.00	7.67	7,668,892.00	0.00
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Dutse Model/Capital School	100,000,000	97,990,848.21	(2.01)	(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	(49.19)	(36,889,069.37)	0.00
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Ministry of Health	50,000	0.00	(100.00)	(50,000.00)	0.00
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	School of Nursing Birnin Kudu	3,000,000	23,158,605.00	671.95	20,158,605.00	0.00
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	School of Nursing Hadejia	0.00	5,347,084.00	0.00	0.00	0.00
12020456	School/Tuition/Registration/Examination Fees	Ministry of Education Science & Technology	10†	0.00	0.00	0.00	0.00
12020456	School/Tuition/Registration/Examination Fees	Jigawa State Polytechnic	89,000,000	81,010,503.33	(8.98)	(7,989,496.67)	0.00
12020456	School/Tuition/Registration/Examination Fees	Bilyaminu Usman Polytechnic Hadejia	55,000,000	17,150,460.50	(68.82)	(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	50.99	6,873,526.20	0.00
12020462	Publication Fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,200,000	856,200.00	(28.65)	(343,800.00)	0.00
12020460	Building plan approval fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,500,000	168,000.00	(88.80)	(1,332,000.00)	0.00
12020461	Title transfer fees	Ministry of Land, Housing, Urban & Regional Planning Development	100,000	1,420,000.00	1,320.00	1,320,000.00	0.00
12020463	Hospital Services Charges	Jahun General Hospital	550,000	285,300.00	(48.13)	(264,700.00)	0.00
12020464	Hospital Services Charges	Babura General Hospital	500,000	1,325,429.00	165.09	825,429.00	30,492,253.00
12020464	Hospital Services Charges	Birnin kudu General Hospital	2,400,000		(100.00)	(2,400,000.00)	0.00
12020464	Hospital Services Charges	Birniwa General Hospital	500,000	300,450.00	(39.91)	(199,550.00)	0.00
12020464	Hospital Services Charges	Dutse General Hospital	2,500,000	4,156,168.00	66.25	1,656,168.00	0.00
12020464	Hospital Services Charges	Gumel General Hospital	500,000	0.00	(100.00)	(500,000.00)	0.00
12020464	Hospital Services Charges	Gwaram General Hospital	1,500,000	4,317,020.00	187.80	2,817,020.00	0.00
12020464	Hospital Services Charges	Hadejia General Hospital	1,600,000	4,811,720.00	200.73	3,211,720.00	0.00
12020464	Hospital Services Charges	Hadejia Tuberculosis and Leprosy Hospital	0.00	0.00	0.00	0.00	0.00
12020464	Hospital Services Charges	Jahun General Hospital	1,200,000	8,459,890.00	604.99	7,259,890.00	0.00
12020464	Hospital Services Charges	Kafin Hausa[Bulangu] Cottage Hospital	1,250,000	1,888,300.00	51.06	638,300.00	0.00
12020464	Hospital Services Charges	Kafin Hausa General Hospital	1,000,000	886,690.00	(11.33)	(113,310.00)	0.00
12020464	Hospital Services Charges	Kazaure General Hospital	2,150,000	3,145,206.00	46.29	995,206.00	0.00

12020464	Hospital Services Charges	Kazaure Psychiatric Hospital	100,000	50,600.00	(49.40)	(49,400.00)	0.00
12020464	Hospital Services Charges	Ringim General Hospital	2,200,000	11,073,830.00	403.36	8,873,830.00	0.00
12020467	Training Fees	Manpower Development Institute	10,000,000	0.00	(100.00)	(10,000,000.00)	0.00
12020467	Training Fees	Bilyaminu Usman Polytechnic Hadejia	0.00	0.00	0.00	0.00	0.00
12020469	Vaccination Charges	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00	0.00	0.00
12020469	Vaccination Charges	Farmers & Herdsmen Board	600,000	0.00	(100.00)	(600,000.00)	0.00
12020470	Hide and Skin Inspection	Ministry of Agriculture & Natural Resources	50,000	0.00	(100.00)	(50,000.00)	0.00
12020471	Private Schools Registration	Ministry of Education Science & Technology	500,000	830,000.00	66.00	330,000.00	0.00
12020472	Certificates of Road Worthiness	Ministry of Works & Transport	4,000,000	1,150,000.00	(71.25)	(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	(16.00)	(479,900.00)	4,268,200.00
12020474	High Ways Fees	Ministry of Works & Transport	4,000,000	460,000.00	(88.50)	(3,540,000.00)	0.00
12020475	Heavy Duty Permit	Ministry of Works & Transport	2,500,000	0.00	(100.00)	(2,500,000.00)	0.00
12020476	Vehicles Inspection	Ministry of Works & Transport	200,000	0.00	(100.00)	(200,000.00)	0.00
12020477	Registration of Audit & Acconuting Firms	Office of the Auditor General	450,000	360,000.00	(20.00)	(90,000.00)	310,000.00
12020479	Motor Vehicle/Taxi/Motor cycle Registration Fees	Board of Internal Revenue	2,000,000	220,000.00	(89.00)	(1,780,000.00)	450,600.00
12020479	Motor Vehicle/Taxi/Motor cycle Registration Fees	Ministry of Works & Transport	10†	0.00	0.00	0.00	0.00

12020482	Women Co-operative Development Fees	MINISTRY of Women Affairs & Social Development	20,000	0.00	(100.00)	(20,000.00)	0.00
12020483	Certificate of Occupancy	Ministry of Land, Housing, Urban & Regional Planning Development	100,000,000	398,207.79	(99.60)	(99,601,792.21)	103,211,100.00
12020484	Registration of Private Medical Institutions	Ministry of Health	700,000	170,000.00	(75.71)	(530,000.00)	485,000.00
12020485	Consultancy Service Fees	Jigawa Agricultural Reseach Institute	200,000	0.00	(100.00)	(200,000.00)	0.00
12020485	Consultancy Service Fees	Bilyaminu Usman Polytechnic Hadejia	9,000,000	2,578,135.00	(71.35)	(6,421,865.00)	5,110,375.00
12020485	Consultancy Service Fees	Institute of Information Technology	20,000,000	811,150.00	(95.94)	(19,188,850.00)	0.00
12020487	Layout Designation Fees	Urban Development Board	1,500,000	3,200,000.00	113.33	1,700,000.00	3,000,000.00
12020491	Water Legalisation Fees	Small Town Water Supply Agency	9,000,000	0.00	(100.00)	(9,000,000.00)	2,743,292.00
12020492	Water Charges	Jigawa State Water Board	23,000,000	0.00	(100.00)	(23,000,000.00)	10,830,000.00
12020493	Auto-Mechanic Registration Fees	Board of Internal Revenue	1,000,000	17,934,614.50	1,693.46	16,934,614.50	0.00
12020494	Annual Communication Equipment Installation Fees	Board of Internal Revenue	10,000,000	83,000.00	(99.17)	(9,917,000.00)	0.00
12020495	Passenger Manifest and Way Bill Charges	Board of Internal Revenue	3,000,000	808,000.00	(73.07)	(2,192,000.00)	1,239,000.00
12020497	Vetting of Contract Agreement	Ministry of Justice	219,000,000	243,748,853.27	11.30	24,748,853.27	289,791,650.00
12020498	Meat Inspection Fees	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00	0.00	0.00
12020499	Slaughter Stock Fees	Ministry of Agriculture & Natural Resources	200,000	0.00	(100.00)	(200,000.00)	0.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4D FINES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120205	Fines -General		8,100,000	9,591,290.06	18.41	1,491,290.06	9,094,946.00
12020501	Fines/Penalties	Sule Lamido University, K/Hausa	100,000	218,010.00	(118.01)	(118,010)	-
12020502	Court Fines	High Court of Justice	8,000,000	9,373,280.06	(17.17)	(1,373,280)	9,094,946.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4E SALES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120206	Sales -General		547,735,000	368,642,397.08	(32.70)	(179,092,602.92)	353,492,566.55
12020601	Sales of Journals & Publications	Budget & Economic Planning Directorate	50,000	56,000.00	12.00	6,000.00	0.00
12020601	Sales of Journals & Publications	Jigawa State College of Education	10t	0.00	0.00	0.00	0.00
12020601	Sales of Journals & Publications	Sule Lamido University, K/Hausa	300,000	1,184,180.00	294.73	884,180.00	7,219,500.00
12020601	Sales of Journals & Publications	Ministry of Information, Youth, Sports and Culture	10t	0.00	0.00	0.00	0.00
12020603	Sales Of Cards	Directorate of Salary and Pension Administration	30,000	0.00	(100.00)	(30,000.00)	0.00
12020603	Sales Of Cards	Sule Lamido University, K/Hausa	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Babura General Hospital	1,000,000	75,050.00	(92.50)	(924,950.00)	0.00
12020603	Sales Of Cards	Birnin kudu General Hospital	3,600,000	2,259,020.00	(37.25)	(1,340,980.00)	0.00
12020603	Sales Of Cards	Birniwa General Hospital	2,000,000	750,000.00	(62.50)	(1,250,000.00)	0.00
12020603	Sales Of Cards	Dutse General Hospital	3,000,000	1,337,035.00	(55.43)	(1,662,965.00)	0.00
12020603	Sales Of Cards	Gumel General Hospital	1,000,000	293,280.00	(70.67)	(706,720.00)	0.00
12020603	Sales Of Cards	Gwaram General Hospital	2,000,000	2,126,500.00	6.33	126,500.00	0.00
12020603	Sales Of Cards	Hadejia General Hospital	3,000,000	3,041,068.00	1.37	41,068.00	0.00
12020603	Sales Of Cards	Hadejia Tuberculosis and Leprosy Hospital	300,000	0.00	(100.00)	(300,000.00)	0.00
12020603	Sales Of Cards	Jahun General Hospital	800,000	1,063,530.00	32.94	263,530.00	0.00
12020603	Sales Of Cards	Kafin Hausa[Bulangu] Cottage Hospital	500,000	1,074,000.00	114.80	574,000.00	0.00
12020603	Sales Of Cards	Kafin Hausa General Hospital	750,000	190,860.00	(74.55)	(559,140.00)	0.00
12020603	Sales Of Cards	Kazaure General Hospital	500,000	5,212,139.00	942.43	4,712,139.00	0.00
12020603	Sales Of Cards	Kazaure Psychiatric Hospital	150,000	0.00	(100.00)	(150,000.00)	0.00

12020603	Sales Of Cards	Ringim General Hospital	750,000	1,141,820.00	52.24	391,820.00	0.00
12020603	Sales Of Cards	Auyo Local Government PHCD Management Office	230,000	0.00	(100.00)	(230,000.00)	0.00
12020603	Sales Of Cards	Babura Local Government PHCD Management Office	200,000	0.00	(100.00)	(200,000.00)	0.00
12020603	Sales Of Cards	Birnin kudu Local Government PHCD Management Office	110,000	0.00	(100.00)	(110,000.00)	0.00
12020603	Sales Of Cards	Birniwa Local Government PHCD Management Office	400,000	0.00	(100.00)	(400,000.00)	0.00
12020603	Sales Of Cards	Buji Local Government PHCD Management Office	340,000	0.00	(100.00)	(340,000.00)	0.00
12020603	Sales Of Cards	Dutse Local Government PHCD Management Office	120,000	0.00	(100.00)	(120,000.00)	0.00
12020603	Sales Of Cards	Gagarawa Local Government PHCD Management Office	284,000	0.00	(100.00)	(284,000.00)	0.00
12020603	Sales Of Cards	Garki Local Government PHCD Management Office	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Gumel Local Government PHCD Management Office	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Guril Local Government PHCD Management Office	50,000	0.00	(100.00)	(50,000.00)	0.00
12020603	Sales Of Cards	Gwaram Local Government PHCD Management Office	500,000	0.00	(100.00)	(500,000.00)	0.00
12020603	Sales Of Cards	Gwiwa Local Government PHCD Management Office	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Hadejia Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020603	Sales Of Cards	Jahun Local Government PHCD Management Office	300,000	0.00	(100.00)	(300,000.00)	0.00
12020603	Sales Of Cards	Kafin Hausa Local Government PHCD Management Office	200,000	0.00	(100.00)	(200,000.00)	0.00
12020603	Sales Of Cards	Kaugama Local Government PHCD Management Office	210,000	0.00	(100.00)	(210,000.00)	0.00
12020603	Sales Of Cards	Kazaure Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020603	Sales Of Cards	Kiri Kasamma Local Government PHCD Management Office	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Kiyawa Local Government PHCD Management Office	200,000	0.00	(100.00)	(200,000.00)	0.00

12020603	Sales Of Cards	Maigatari Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020603	Sales Of Cards	Malam Madori Local Government PHCD Management Office	85,000	0.00	(100.00)	(85,000.00)	0.00
12020603	Sales Of Cards	Miga Local Government PHCD Management Office	300,000	0.00	(100.00)	(300,000.00)	0.00
12020603	Sales Of Cards	Ringim Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020603	Sales Of Cards	Roni Local Government PHCD Management Office	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Sule Tankarkar Local Government PHCD Management Office	60,000	0.00	(100.00)	(60,000.00)	0.00
12020603	Sales Of Cards	Taura Local Government PHCD Management Office	120,000	0.00	(100.00)	(120,000.00)	0.00
12020603	Sales Of Cards	Yankwashi Local Government PHCD Management Office	100,000	0.00	(100.00)	(100,000.00)	0.00
12020603	Sales Of Cards	Rasheed Shekoni Specialist Hospital	7,000,000	0.00	(100.00)	(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	(100.00)	(300,000.00)	0.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Ministry of Agriculture & Natural Resources	10t	0.00	0.00	0.00	0.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Jigawa State Agricultural Research Institute	1,500,000	0.00	(100.00)	(1,500,000.00)	0.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Jigawa State Agricultural & Rural Development Authority	2,000,000	0.00	(100.00)	(2,000,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Babura General Hospital	3,000,000	98,501,830.00	3,183.39	95,501,830.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu General Hospital	10t	19,108,770.00	0.00	17,608,770.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Birniwa General Hospital	1,500,000	1,025,300.00	(131.65)	(1,974,700.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Gumel General Hospital	3,000,000	24,808,061.00	776.94	23,308,061.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Gwaram General Hospital	1,500,000	8,355,430.00	223.70	3,355,430.00	0.00

12020612	Proceeds from Sale of Drugs & Medications	Hadejia General Hospital	5,000,000	15,598,214.08	211.96	10,598,214.08	20,933,034.00
12020612	Proceeds from Sale of Drugs & Medications	Hadejia Tuberculosis and Leprosy Hospital	300,000	0.00	(100.00)	(300,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Jahun General Hospital	2,050,000	20,740,183.00	911.72	18,690,183.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa[Bulangu] Cottage Hospital	1,100,000	9,209,045.00	737.19	8,109,045.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa General Hospital	350,000	0.00	(100.00)	(350,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Kazaure General Hospital	2,000,000	18,873,886.00	843.69	16,873,886.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Ringim General Hospital	2,300,000	11,073,830.00	381.47	8,773,830.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Auyo Local Government PHCD Management Office	420,000	0.00	(100.00)	(420,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Babura Local Government PHCD Management Office	176,000	0.00	(100.00)	(176,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu Local Government PHCD Management Office	340,000	0.00	(100.00)	(340,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Buji Local Government PHCD Management Office	180,000	0.00	(100.00)	(180,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Kiyawa Local Government PHCD Management Office	150,000	0.00	(100.00)	(150,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Malam Madori Local Government PHCD Management Office	250,000	0.00	(100.00)	(250,000.00)	0.00
12020614	Sales of Gvernment Buildings	Jigawa state Housing Authority	107,000,000	0.00	(100.00)	(107,000,000.00)	1,316,000.00
12020616	Sales of Application Forms	Establishment and Service Matters Directorate	300,000	0.00	(100.00)	(300,000.00)	0.00
12020616	Sales of Application Forms	Manpower Development and Training Directorate	500,000	151,000.00	(69.80)	(349,000.00)	0.00
12020616	Sales of Application Forms	Manpower Development Institute	50,000	745,000.00	1,390.00	695,000.00	0.00
12020616	Sales of Application Forms	Directorate of Local Government Audit	10t	0.00	0.00	0.00	0.00
12020616	Sales of Application Forms	Civil Service Commission	0.00	0.00	0.00	0.00	0.00
12020616	Sales of Application Forms	Local Government Service Commission	1,000,000	0.00	(100.00)	(1,000,000.00)	0.00

12020616	Sales of Application Forms	State Independent Electoral Commission	200,000,000	75,900,000.00	(62.05)	(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	(42.23)	(3,378,031.00)	0.00
12020616	Sales of Application Forms	Jigawa state Housing Authority	100,000	237,000.00	137.00	137,000.00	0.00
12020616	Sales of Application Forms	Judicial Service Commission	40,000	36,000.00	(10.00)	(4,000.00)	0.00
12020616	Sales of Application Forms	Ministry of Education Science & Technology	10†	0.00	0.00	0.00	0.00
12020616	Sales of Application Forms	Agency for Mass Education	250,000	0.00	(100.00)	(250,000.00)	0.00
12020616	Sales of Application Forms	Bilyaminu Usman Polytechnic Hadejia	9,000,000	1,228,955.00	(86.34)	(7,771,045.00)	0.00
12020616	Sales of Application Forms	Jigawa State College of Education	14,000,000	2,810,350.00	(79.93)	(11,189,650.00)	0.00
12020616	Sales of Application Forms	Sule Lamido University, K/Hausa	6,000,000	11,687,736.00	94.80	5,687,736.00	0.00
12020616	Sales of Application Forms	Jigawa State Scholarship Board	8,000,000	5,010,380.00	(37.37)	(2,989,620.00)	0.00
12020616	Sales of Application Forms	Dutse Model/Capital School	3,000,000	0.00	(100.00)	(3,000,000.00)	0.00
12020616	Sales of Application Forms	Institute of Information Technology	3,000,000	1,236,000.00	(58.80)	(1,764,000.00)	0.00
12020616	Sales of Application Forms	Islamic Education Board	290,000	0.00	(100.00)	(290,000.00)	0.00
12020616	Sales of Application Forms	School of Nursing Birnin Kudu	17,000,000	4,949,165.00	(70.89)	(12,050,835.00)	0.00
12020616	Sales of Application Forms	School of Widwifery Birnin kudu	7,500,000	6,125,180.00	(18.33)	(1,374,820.00)	0.00
12020616	Sales of Application Forms	School of Health Technology	2,000,000	6,095,166.00	204.76	4,095,166.00	0.00
12020616	Sales of Application Forms	Ministry of Information, Youth, Sports and Culture	0.00	50,000.00	0.00	50,000.00	0.00
12020616	Sales of Application Forms	History and culture Bureau	200,000	0.00	(100.00)	(200,000.00)	0.00
12020623	Advertisement	Ministry of Information, Youth, Sports and Culture	250,000	0.00	(100.00)	(250,000.00)	0.00
12020623	Advertisement	Jigawa State Television	12,000,000	0.00	(100.00)	(12,000,000.00)	0.00

12020623	Advertisement	Jigawa State Broadcasting Corporation [Radio]	34,000,000	0.00	(100.00)	(34,000,000.00)	33,449,138.00
12020624	Livestock Sales	Ministry of Agriculture & Natural Resources	1,000,000	0.00	(100.00)	(1,000,000.00)	
12020624	Livestock Sales	Bilyaminu Usman Polytechnic Hadeji	4,000,000	416,465.00	(89.59)	(3,583,535.00)	105,000.00
12020626	Sales of Buffer Stored Grains	Ministry of Agriculture & Natural Resources	50,000,000	0.00	(100.00)	(50,000,000.00)	238,927,100.00
12020626	Sales of Fertiliser	Ministry of Agriculture & Natural Resources	10t	0.00	0.00	0.00	0.00
12020630	Sale of Women Cetre Products and Hire of Equipments	MINISTRY of Women Affairs & Social Development	50,000	0.00	(100.00)	(50,000.00)	0.00
12020630	Sale of Women Cetre Products and Hire of Equipments	Agency for Mass Education	50,000	0.00	(100.00)	(50,000.00)	0.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4F EARNINGS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120207	Earnings -General		189,192,000	62,456,605.40	66.99	126,735,394.60	92,652,206.00
12020700	Dividend on Investment	Ministry of Finance and Economic Planning	200,000	0.00	100.00	200,000	0.00
12020703	Earning from Hier of Plants & Equipment	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00	0.00	28,500.00
12020703	Earning from Hier of Plants & Equipment	Jigawa Road Maintenance Agency	4,000,000	0.00	100.00	4,000,000.00	0.00
12020703	Earning from Hire of Plants & Equipment	Bilyaminu Usman Polytechnic Hadejia	1,000,000	0.00	100.00	1,000,000.00	0.00
12020707	Earning from Medical Services	Birnin kudu General Hospital	3,600,000	3,905,980.00	(8.50)	(305,980.00)	0.00
12020707	Earning from Medical Services	Gumel General Hospital	2,000,000	5,284,960.00	(164.25)	(3,284,960.00)	0.00
12020707	Earning from Medical Services	Hadejia General Hospital	250,000	13,211,152.00	(5,184.46)	(12,961,152.00)	0.00
12020707	Earning from Medical Services	Kafin Hausa General Hospital	1,200,000	0.00	100.00	1,200,000.00	0.00
12020707	Earning from Medical Services	Rasheed Shekoni Specialist Hospital	30,000,000	0.00	100.00	30,000,000.00	29,395,755.00
12020710	Earning from Guest Houses	Manpower Development Institute	17,250,000	0.00	100.00	17,250,000.00	0.00
12020710	Earning from Guest Houses	Sule Lamido University, K/Hausa	10,000,000	8,255,001.00	17.45	1,744,999.00	0.00
12020710	Earning from Guest Houses	Ministry of Information, Youth, Sports and Culture	300,000	0.00	100.00	300,000.00	0.00
12020713	Earnings from Library Services	Library Board	1,000,000	595,000.00	40.50	405,000.00	0.00

12020714	Earnings from ICT Services	Manpower Development Institute	4,000,000	0.00	100.00	4,000,000.00	0.00
12020714	Earnings from ICT Services	Bilyaminu Usman Polytechnic Hadejia	1,000,000	0.00	100.00	1,000,000.00	0.00
12020716	Earnings from Information Equipment	Ministry of Information, Youth, Sports and Culture	500,000	20,000.00	96.00	480,000.00	0.00
12020716	Earnings from Information Equipment	History and culture Bureau	1,500,000	0.00	100.00	1,500,000.00	20,000.00
12020717	Earnings from Shows & Exhibitions	Ministry of Agriculture & Natural Resources	2,000,000	0.00	100.00	2,000,000.00	
12020717	Earnings from Shows & Exhibitions	History and culture Bureau	300,000	0.00	100.00	300,000.00	6,000.00
12020718	Irrigation Water Charges	Ministry of Agriculture & Natural Resources	1,500,000	0.00	100.00	1,500,000.00	-
12020719	Farm Plot and Land Charges	Ministry of Agriculture & Natural Resources	-	0.00	0.00	0.00	0.00
12020719	Farm Plot and Land Charges	Ministry of Land, Housing, Urban & Regional Planning Development	-	0.00	0.00	0.00	0.00
12020720	Hire of Sump Lorry	Ministry of Works & Transport	400,000	56,000.00	86.00	344,000.00	0.00
12020722	Drug Revolving Fund	Dutse General Hospital	3,000,000	16,804,130.40	(460.14)	(13,804,130.40)	0.00
12020722	Drug Revolving Fund	Dutse Local Government PHCD Management Office	480,000	0.00	100.00	480,000.00	0.00
12020722	Drug Revolving Fund	Gagarawa Local Government PHCD Management Office	96,000	0.00	100.00	96,000.00	0.00
12020722	Drug Revolving Fund	Garki Local Government PHCD Management Office	50,000	0.00	100.00	50,000.00	0.00
12020722	Drug Revolving Fund	Gumel Local Government PHCD Management Office	350,000	0.00	100.00	350,000.00	0.00
12020722	Drug Revolving Fund	Guril Local Government PHCD Management Office	200,000	0.00	100.00	200,000.00	0.00
12020722	Drug Revolving Fund	Gwaram Local Government PHCD Management Office	5,000,000	0.00	100.00	5,000,000.00	0.00

12020722	Drug Revolving Fund	Gwiwa Local Government PHCD Management Office	250,000	0.00	100.00	250,000.00	0.00
12020722	Drug Revolving Fund	Hadejia Local Government PHCD Management Office	120,000	0.00	100.00	120,000.00	0.00
12020722	Drug Revolving Fund	Jahun Local Government PHCD Management Office	500,000	0.00	100.00	500,000.00	0.00
12020722	Drug Revolving Fund	Kafin Hausa Local Government PHCD Management Office	900,000	0.00	100.00	900,000.00	0.00
12020722	Drug Revolving Fund	Kaugama Local Government PHCD Management Office	320,000	0.00	100.00	320,000.00	0.00
12020722	Drug Revolving Fund	Kazaure Local Government PHCD Management Office	350,000	0.00	100.00	350,000.00	0.00
12020722	Drug Revolving Fund	Kiri Kasamma Local Government PHCD Management Office	250,000	0.00	100.00	250,000.00	0.00
12020722	Drug Revolving Fund	Malam Madori Local Government PHCD Management Office	300,000	0.00	100.00	300,000.00	0.00
12020722	Drug Revolving Fund	Maigatari Local Government PHCD Management Office	500,000	0.00	100.00	500,000.00	0.00
12020722	Drug Revolving Fund	Ringim Local Government PHCD Management Office	400,000	0.00	100.00	400,000.00	0.00
12020722	Drug Revolving Fund	Roni Local Government PHCD Management Office	200,000	0.00	100.00	200,000.00	0.00
12020722	Drug Revolving Fund	Sule Tankarkar Local Government PHCD Management Office	270,000	0.00	100.00	270,000.00	0.00
12020722	Drug Revolving Fund	Taura Local Government PHCD Management Office	400,000	0.00	100.00	400,000.00	0.00
12020722	Drug Revolving Fund	Yankwashi Local Government PHCD Management Office	250,000	0.00	100.00	250,000.00	0.00
12020722	Drug Revolving Fund	Rasheed Shekoni Specialist Hospital	10,000,000	0.00	100.00	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	31.81	1,956,311.00	0.00
12020724	Catering Services	Manpower Development Institute	3,000,000	0.00	100.00	3,000,000.00	0.00
12020724	Catering Services	Rasheed Shekoni Specialist Hospital	5,000,000	0.00	100.00	5,000,000.00	0.00
12020727	Export Free Proceeds	Ministry of Commerce, Industry and Co-operatives	900,000	0.00	100.00	900,000.00	0.00
12020728	Proceeds from Sale of Number Plates	Board of Internal Revenue	20,000,000	5,890,000.00	70.55	14,110,000.00	15,356,795.00
12020729	Earning from Parks & Garden	Ministry of Environment	1,500,000	312,500.00	79.17	1,187,500.00	83,000.00
12020730	Gate Fees	Ministry of Women Affairs & Social Development	10t	0.00	0.00	0.00	0.00
12020730	Gate Fees	History and culture Bureau	1,000,000	137,000.00	86.30	863,000.00	211,200.00
12020730	Gate Fees	Jigawa Sports Council	956,000	26,800.00	97.20	929,200.00	
12020731	Printing Revenue	Jigawa State Printing Press	4,500,000	3,764,393.00	16.35	735,607.00	1,920,000.00
12020732	Airport/Hajj Operation Proceeds	Ministry of Works & Transport	20,000,000	0.00	100.00	20,000,000.00	27,227,512.00
12020733	Earning from Hire of Halls	Manpower Development Institute	20,000,000	0.00	100.00	20,000,000.00	5,076,200.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4G RENT ON GOVERNMENT BUILDINGS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120208	Rent on Government Buildings -General		6,320,000	16,411,773.08	159.68	10,091,773.08	78,980,140.63
12020801	Rent on Government Quarters	Jigawa state Housing Authority	6,000,000	16,411,773.08	173.53	10,411,773.08	78,980,140.63
12020803	Rent on Government Buildings	Jigawa state Housing Authority	320,000	-	(100.00)	(320,000.00)	78,980,140.63

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STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4H RENT ON LAND & OTHERS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120209	Rent on Land & Others -General		15,000,000	60,790,524.97	305.27	45,790,524.97	113,380,305.32
12020908	Ground Rent and Penalties	Ministry of Land, Housing, Urban & Regional Planning Development	15,000,000	60,790,524.97	305.27	45,790,524.97	113,380,305.32
12020910	Certificate of Temporary Permit	Ministry of Land, Housing, Urban & Regional Planning Development	10†	0.00	0.00	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4I REPAYMENT & REFUND [LOANS AND ADVANCES]

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120210	Repayment & Refund [Loans and Advances] -General		1,308,080,000	1,019,609,163.57	22.05	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	32.54	213,147,939	593,193,777.36
12021003	Bicycle Advance Repayment	Ministry of Finance and Economic Planning	45,000,000	32,456,721.22	27.87	12,543,279	22,507,314.95
12021004	Motor Vehicle Refurbishment Loan	Ministry of Finance and Economic Planning	100,000,000	75,867,413.56	24.13	24,132,586	119,721,584.77
12021006	Refunds	Directorate of Salary and Pension Administration	10t	0.00	0.00	0.00	0.00
12021006	Refunds	Ministry of Finance and Economic Planning	10t	0.00	0.00	0.00	0.00
12021007	Repayment of Loans to Parastatals	Ministry of Finance and Economic Planning	10t	0.00	0.00	0.00	0.00
12021008	Ox/Work Bull Loan Repayments	Ministry of Agriculture & Natural Resources	10t	0.00	0.00	0.00	0.00
12021009	Motor Cycle Loan Repayments	Ministry of Finance and Economic Planning	115,000,000	104,913,286.74	8.77	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	(1,081.29)	(60,552,252)	0.00
12021013	Refund Sunderies	Bilyaminu Usman Polytechnic Hadejia	2,000,000	0.00	100.00	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	21.48	81,632,571	841,023,411.71
12021015	Repayment of Owner Occupier	Jigawa State Housing Authority	5,480,000	0.00	100.00	5,480,000	0.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4J INTEREST EARNED -GENERAL

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120212	Interest Earned -General		1,250,000,000	607,557,059.04	51.40	642,442,940.96	812,755,611.64
12021210	Bank Interest	Ministry of Finance and Economic Planning	750,000,000	0.00	100.00	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	(21.51)	(107,557,059)	399,568,688.31

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO.4K REIMBURSEMENT GENERAL

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
120213	Reimbursements		4,259,000,000	2,684,704,257.44	36.96	1,574,295,742.56	2,579,907,598.71
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	110,000,000	108,540,000.00	(1.33)	(1,460,000)	108,540,000.00
12021309	Grants & Reimbursement from Local Government	Special Services Directorate	269,000,000	110,880,000.00	(58.78)	(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	(9.55)	(26,742,962)	257,609,975.68
12021309	Grants & Reimbursement from Local Government	Local Government Service Commission	560,000,000	479,514,076.08	(14.37)	(80,485,924)	515,219,951.35
12021309	Grants & Reimbursement from Local Government	Ministry of Works & Transport	650,000,000	589,408,800.00	(9.32)	(60,591,200)	565,879,800.00
12021309	Grants & Reimbursement from Local Government	Ministry of Water Resources	550,000,000	465,908,496.00	(15.29)	(84,091,504)	465,908,496.00
12021307	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	136,000,000	126,210,000.00	(7.20)	(9,790,000)	100,367,400.00
12021307	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	4,000,000	0.00	(100.00)	(4,000,000)	0.00
12021309	Grants & Reimbursement from Local Government	Ministry For Local Government	280,000,000	254,785,847.34	(9.01)	(25,214,153)	281,609,975.68
12021300	Grants & Reimbursement from Local Government	Ministry of Information Youth, Sports & Culture	0.00	6,480,000.00	0.00	6,480,000	6,480,000.00
12021300	Grants & Reimbursement from Local Government	Jigawa Broadcasting Corporation [Radio]	0.00	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	(100.00)	(300,000,000)	0.00
12021309	Grants & Reimbursement from Local Government	Sule Lamido University Kafin Hausa	1,120,000,000	280,000,000.00	(75.00)	(840,000,000)	0.00

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

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

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

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

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

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

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

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	479,514,076.08	100.0	515,219,951.35
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

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	589,408,800.00	100.0	565,879,800.00
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

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	465,908,496.00	100.0	465,908,496.00
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	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	126,210,000.00	100.0	100,367,400.00
1	JANUARY	7,984,200.00	6.3	8,857,800.00
2	FEBRUARY	7,984,200.00	6.3	8,425,200.00
3	MARCH	7,984,200.00	6.3	8,425,200.00
4	APRIL	7,984,200.00	6.3	8,425,200.00
5	MAY	7,984,200.00	6.3	8,425,200.00
6	JUNE	12,459,000.00	9.9	8,425,200.00
7	JULY	12,459,000.00	9.9	8,425,200.00
8	AUGUST	12,459,000.00	9.9	8,425,200.00
9	SEPTEMBER	12,459,000.00	9.9	8,425,200.00
10	OCTOBER	12,459,000.00	9.9	8,139,600.00
11	NOVEMBER	11,997,000.00	9.5	7,984,200.00
12	DECEMBER	11,997,000.00	9.5	7,984,200.00

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

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

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

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

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

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

JIGAWA STATE FINANCIAL REPORT, 2019

Note To The Financial Statement No. 5

LOCAL GOVERNMENTS PRIMARY EDUCATION FINANCING

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	14,828,652,921.78	100.00	15,557,511,076.10
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	8.25	1,463,188,130.23
7	JULY	1,218,725,341.05	8.22	1,253,518,329.54
8	AUGUST	1,215,016,840.38	8.19	1,256,898,236.22
9	SEPTEMBER	1,204,361,272.76	8.12	1,262,458,960.47
10	OCTOBER	1,202,819,636.17	8.11	1,261,536,176.22
11	NOVEMEBER	1,291,071,193.00	8.71	1,254,254,955.11
12	DECEMBER	1,292,345,562.76	8.72	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. 6

LOCAL GOVERNMENTS 60% PHCD STAFF COST

S/N	MONTH	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	625,265,650.79	100.0	1,410,822,807.71
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. 7

AIDS AND GRANTS -SUMMARY

ECON. CODE	DESCRIPTION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
1301	AIDS AND GRANTS	1,437,000,000	4,194,508,819.00	(191.89)	(2,757,508,819.00)	3,476,749,073.25
130103	Domestic Grants	400,000,000	2,330,750,000	(482.69)	(1,930,750,000.00)	2,086,344,616
130104	Foreign Grants	1,037,000,000	1,863,758,819	(79.73)	(826,758,819.00)	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.	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
1301	AIDS AND GRANTS - CONSOLIDATED		1,437,000,000	4,194,508,819.00	(191.89)	(2,757,508,819.00)	3,476,749,073.25
130103	DOMESTIC GRANTS		400,000,000	2,330,750,000	582.69	(1,930,750,000.00)	2,086,344,616
13010303	Domestic Grants [GPE/NIPEP]	MOES & TECH.	400,000,000	397,000,000	99.25	3,000,000.00	2,086,344,616
13010303	Global Education Grants (World Bank - BESDA Project)	State Universal Basic Education Board	0.00	1,933,750,000	0.00	(1,933,750,000.00)	0.00
130104	FOREIGN GRANTS		1,037,000,000	1,863,758,819.00	179.73	(826,758,819.00)	1,390,404,457.03
13010402	UNICEF -Primary H/Care Grant	PHCDA	325,000,000	348,593,250.00	107.26	(23,593,250.00)	530,944,129.00
13010403	Sasakawa Agric. Grants	JARDA	24,000,000	0.00	-	24,000,000.00	0.00
13010404	Rural Water Supply Sanitation	RUWASA	688,000,000	1,515,165,569.00	220.23	(827,165,569.00)	859,460,328.03

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 8
OTHER CAPITAL RECEIPTS

ECON CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
1402	OTHER CAPITAL RECEIPTS	CONSOLIDATED	29,973,000,000	24,030,524,014.31	19.83	5,942,475,985.69	33,041,700,000.00
14020201	Local Govt Capital Contributions	Ministry of Agriculture and Natural Resources	27,500,000	18,098,450.00	34.19	9,401,550.00	0.00
14020201	Local Govt Capital Contributions	Ministry of Finance	5,500,000,000	4,810,000,000.00	12.55	690,000,000.00	4,000,000,000.00
14020201	Local Govt Capital Contributions	Rural Water Supply & Sanitation Authority	412,000,000	415,065,540.00	(0.74)	(3,065,540.00)	625,020,000.00
14020201	Local Govt 2% Capital Contributions	Sule Lamido University K/Hausa	0.00	654,758,549.00	0.00	(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	(99.44)	(115,349,265.00)	0.00
14020201	Sales of Fixed Assets and Condemed Stores	Ministry of Finance	818,500,000	0.00	100.00	818,500,000.00	500,400,000.00
14020203	Other Capital Reciepts from Federal Stabilization (Airport/ETZ Refunds)	Ministry of Finance	12,000,000,000	9,235,387,651.45	23.04	2,764,612,348.55	0.00
14020204	FGN- Grants for Univ. Basic Education [UBEC Matching Grant]	State Univ. Basic Eduucation Board	1,455,000,000	3,239,355,732.97	(122.64)	(1,784,355,732.97)	4,610,000,000.00
14020205	Federal Tertiary Education Grants	State Polytechnic	665,000,000	572,610,991.80	13.89	92,389,008.20	480,000,000.00
14020205	Federal Tertiary Education Grants	State College of Education	450,000,000	541,957,033.08	(20.43)	(91,957,033.08)	450,000,000.00
14020205	Federal Tertiary Education Grants	Sule Lamido University K/Hausa	310,000,000	2,248,193,822.00	(625.22)	(1,938,193,822.00)	600,000,000.00
14020206	EU -Water Supply & Sanitation	Mjnisty of Water Resources	260,000,000	0.00	100.00	260,000,000.00	363,000,000.00
14020207	EU-Governance Reform Grants [SLOGOR]	Budget & Economic Planing Direct.	950,000,000	301,530,169.00	68.26	648,469,831.00	1,200,000,000.00
14020208	FGN- Grants for Water Projects	Mjnisty of Water Resources	0.00	0.00	0.00	0.00	800,000,000.00
14020208	Federal Grands Water Projects	Jigawa State Water Board	600,000,000	0.00	100.00	600,000,000.00	0.00
14020209	World Bank Supported Save One Million Grants	Ministry of Health	800,000,000	427,784,942.00	46.53	372,215,058.00	455,000,000.00

14020210	ADB- Grants [ATASF]	Jigawa Agric & Rural Dev. Authority	1,117,000,000	0.00	100.00	1,117,000,000.00	1,700,000,000.00
14020211	FGN -SDGs Grants	Budget & Economic Planing Direct.	600,000,000	0.00	100.00	600,000,000.00	600,000,000.00
14020212	Agency Receipts -Transferred to CDF	Local Govt. Audit Directorate	0.00	0.00	0.00	0.00	0.00
14020212	Agency Receipts -Transferred to CDF	Local Govt. Service Commission	0.00	0.00	0.00	0.00	10f
14020212	Agency Revenue -Transferred to CDF	State Housing Authority	160,000,000	102,786,028.74	35.76	57,213,971.26	35,000,000.00
14020212	Agency Revenue -Transferred to CDF	State Polytechnic	0.00	0.00	0.00	0.00	10f
14020212	Agency Revenue -Transferred to CDF	State College of Education	0.00	0.00	0.00	0.00	10f
14020212	Agency Receipts -Transferred to CDF	Ministry For Local Govt.	0.00	0.00	0.00	0.00	0.00
14020213	Capital Reimbursements/Loan Repayments	Ministry of Agric. & Nat. Res.	0.00	0.00	0.00	0.00	250,000,000.00
14020213	Capital Reimbursements/Loan Repayments	Ministry of Finance	2,500,000,000	0.00	100.00	2,500,000,000.00	2,000,000,000.00
14020214	Revolving Fund [Programme Receipts]	Ministry of Health	1,200,000,000	1,213,547,389.27	(1.13)	(13,547,389.27)	1,200,000,000.00
14020215	Other Capital (Reciepts)	Jigawa State Agriculture and Rural Development Agency	20,000,000	0.00	100.00	20,000,000.00	0.00
14020215	Global Partnership Grants [TBL]	Ministry of Health	12,000,000	18,098,450.00	(50.82)	(6,098,450.00)	25,280,000.00

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 9

OTHER RECEIPTS AND DEPOSITS

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

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statements No. 10

STATEMENT OF PERSONNEL EMOLUMENT

ORG-CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED STATEWIDE	47,660,220,000	48,060,953,681	39,256,756,297.05	18.32	8,804,197,383.95	38,483,902,947.83
[A]	CONSOLIDATED -A	40,914,690,000	41,316,550,474	33,382,094,088.14	19.20	7,934,456,385.86	32,337,903,864.21
011100100101	Government House	28,500,000	28,500,000	27,559,391.50	3.30	940,608.50	28,387,633.03
011100100201	Deputy Governor's Office General	8,740,000	8,740,000	6,501,615.70	25.61	2,238,384.30	6,454,957.30
011100100300	Directorate of Protocol	3,850,000	3,850,000	3,760,457.70	2.33	89,542.30	3,820,802.90
011100100400	Due Process & Project Monitoring Bureau	31,100,000	31,100,000	26,678,277.60	14.22	4,421,722.40	23,401,034.30
011100100700	Pilgrims Welfare Agency	34,500,000	34,500,000	28,787,049.16	16.56	5,712,950.84	33,927,595.50
011100800100	State Emergency Managency Agency (SEMA)	16,400,000	16,400,000	15,806,094.90	3.62	593,905.10	16,693,961.84
011101300100	SSG -'Administration & Finance Directorate	369,700,000	369,700,000	295,713,108.31	20.01	73,986,891.69	207,135,646.58
011101300200	Liason Office Kaduna	5,420,000	5,420,000	5,321,776.52	1.81	98,223.48	5,277,591.00
011101300300	Liason Office Lagos	3,300,000	3,300,000	3,289,559.72	0.32	10,440.28	3,372,015.80
011101300400	Liason Office Kano	1,200,000	1,200,000	0.00	0.00	0.00	0.00
011101300500	Liason Office Abuja	3,800,000	3,800,000	3,720,604.70	2.09	79,395.30	3,985,903.60
011101300600	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	139,200,000	139,200,000	57,671,598.77	58.57	81,528,401.23	25,209,650.40
011101400100	Research, Evaluation & Political Affairs Directorate	4,480,000	4,480,000	3,454,020.20	22.90	1,025,979.80	3,627,957.61

011101800100	Special Services Directorate	22,700,000	22,700,000	21,257,020.94	6.36	1,442,979.06	24,605,883.43
011101800100	(Council Affairs Dept)	1,200,000	1,200,000	334,051.80	72.16	865,948.20	321,419.96
011200100100	State House of Assembly	621,690,000	621,690,000	329,405,141.36	47.01	292,284,858.64	357,538,950.61
012500100100	Office of the Head of Service	224,850,000	224,850,000	126,796,406.22	43.61	98,053,593.78	136,762,995.00
012500100200	Establishment & Service Matters Directorate	450,700,000	450,700,000	426,130,870.42	5.45	24,569,129.58	416,736,128.06
012500100400	Directorate of Salary & Pension Administrator	619,830,000	619,830,000	549,146,584.60	11.40	70,683,415.40	18,086,202.19
012500100500	Manpower Development Institute	33,960,000	43,960,000	43,074,936.00	2.01	885,064.00	42,101,773.40
012500100600	Guidance & Counseling Department	1,900,000	1,900,000	1,643,638.76	13.49	256,361.24	1,791,769.00
014000100100	Office of the Auditor General	69,500,000	69,500,000	62,037,866.40	10.74	7,462,133.60	62,595,947.98
014000200100	Directorate of Local Government Audit	75,950,000	75,950,000	59,642,752.66	21.47	16,307,247.34	56,627,964.30
014700100100	Civil Service Commission	7,380,000	7,300,000	7,212,206.40	1.20	87,793.60	6,356,132.40
014700200100	Local Government Service Commission	10,000,000	10,000,000	5,267,512.73	47.32	4,732,487.27	4,037,660.20
014800100100	State Independent Electoral Commission	8,040,000	8,040,000	7,199,414.00	10.46	840,586.00	6,568,766.30
021500100100	Ministry of Agriculture & Natural Resources	325,900,000	325,900,000	313,684,758.06	3.75	12,215,241.94	293,309,907.79
021502102100	Jigawa State Agricultural Research Institute	92,700,000	92,700,000	91,754,321.24	1.02	945,678.76	73,381,387.56
021510200100	Jigawa Agriculture & Rural Development Authority [JARDA]	349,000,000	349,000,000	346,586,029.29	0.69	2,413,970.71	360,957,039.62
022000100100	Ministry of Finance & Economic Planning	350,200,000	350,200,000	346,305,139.68	1.11	3,894,860.32	298,738,107.30
022000300100	Budget & Economic Planning Directorate	33,180,000	33,180,000	32,371,830.06	2.44	808,169.94	34,942,437.92
022000800100	Board of Internal Revenue General	97,660,000	97,660,000	94,112,944.60	3.63	3,547,055.40	91,555,475.50

022001200100	Jigawa State Bureau of Statistics	25,630,000	25,630,000	0.00	100.00	25,630,000.00	0.00
022200100100	Ministry of Commerce, Industries and Co-operatives	71,115,000	71,115,000	63,769,898.60	10.33	7,345,101.40	59,718,163.84
022200100200	Mineral Resource Development Agency	9,312,000	9,312,000	9,277,172.20	0.37	34,827.80	8,446,201.92
022200100300	State Investment Promotion Agency (InvestJigawa)	9,610,000	9,610,000	0.00	100.00	9,610,000.00	0.00
022700600100	Directorate of Economic Empowerment	57,570,000	57,570,000	57,126,190.78	0.77	443,809.22	56,808,883.58
023400100100	Ministry of Works & Transport	166,220,000	166,220,000	153,597,845.24	7.59	12,622,154.76	154,622,625.99
023400400100	Jigawa Roads Maintenance Agency	11,200,000	11,200,000	10,226,134.80	8.70	973,865.20	10,327,759.63
023400800300	Rural Electricity Board	26,850,000	26,850,000	24,923,979.20	7.17	1,926,020.80	26,099,631.10
023400900100	Fire Services Directorate	80,520,000	80,520,000	69,357,115.00	13.86	11,162,885.00	62,456,092.62
025200100100	Ministry of Water Resources	16,746,000	16,746,000	13,900,179.30	16.99	2,845,820.70	13,902,449.37
025210200100	Jigawa State Water Board	164,005,000	164,005,000	152,249,247.12	7.17	11,755,752.88	148,854,263.56
025210300100	Rural Water Supply and Sanitation Agency	30,350,000	30,350,000	28,372,160.35	6.52	1,977,839.65	27,870,215.92
025210400100	Small Town Water Supply Agency	223,920,000	223,920,000	211,375,695.80	5.60	12,544,304.20	205,813,603.45
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	71,800,000	71,800,000	68,321,567.12	4.84	3,478,432.88	65,255,063.28
026000200100	Jigawa State Housing Authority	13,270,000	13,270,000	11,387,639.10	14.19	1,882,360.90	11,807,571.59
026000300100	Urban Development Board	52,800,000	52,800,000	49,581,189.30	6.10	3,218,810.70	52,931,934.92
026000400100	Dutse Capital Development Authority [DCDA]	60,650,000	71,717,716	71,475,973.59	0.34	241,742.41	70,005,427.50
031800500100	High Court	590,450,000	590,450,000	394,860,849.91	33.13	195,589,150.09	361,741,114.76
031800600100	Shari'a Court of Appeal	714,180,000	714,180,000	701,402,706.66	1.79	12,777,293.34	621,598,138.98
031801100100	Judicial Service Commission	137,650,000	137,650,000	73,528,312.05	46.58	64,121,687.95	72,363,984.68

032600100100	Ministry of Justice	154,141,000	175,774,000	129,833,185.84	26.14	45,940,814.16	116,651,503.30
032600200200	Justice Sector and Law Reform Commission	20,430,000	20,430,000	19,089,212.49	6.56	1,340,787.51	19,364,451.80
051400100100	Ministry of Women Affairs & Social Development	43,100,000	43,100,000	42,114,070.40	2.29	985,929.60	42,182,306.90
051400100200	Rehabilitation Board	34,420,000	34,420,000	32,844,510.82	4.58	1,575,489.18	31,725,204.30
051700100100	Ministry of Education, Science & Technology	3,139,000,000	3,139,000,000	3,092,521,045.57	1.48	46,478,954.43	2,746,945,016.20
051700100200	State Educational Inspectorate & Monitoring Unit	2,450,000	2,450,000	983,550.60	59.86	1,466,449.40	402,526.81
051700300100	State Universal Basic Education Board	166,350,000	181,313,000	173,407,442.37	4.36	7,905,557.63	165,672,961.26
051700300103	Inspectorate Head Quarters & Zones	144,500,000	144,500,000	139,125,289.72	3.72	5,374,710.28	155,582,177.11
051700400100	Local Education Authority	21,200,000,000	21,200,000,000	14,828,652,921.78	30.05	6,371,347,078.22	15,557,511,076.24
051700800100	Library Board	45,400,000	45,400,000	44,335,758.90	2.34	1,064,241.10	42,784,395.16
051701000100	Agency for Mass Education	63,160,000	63,160,000	62,805,830.63	0.56	354,169.37	60,612,531.07
051701100100	Nomadic Education Agency	464,870,000	464,870,000	456,435,552.44	1.81	8,434,447.56	438,786,744.87
051701800100	Jigawa State Polytechnic	510,821,000	510,821,000	509,254,351.24	0.31	1,566,648.76	479,157,815.58
051701800200	Binyaminu Usman Polytechnic	370,400,000	370,400,000	365,737,575.92	1.26	4,662,424.08	356,456,713.80
051701900100	Jigawa State College of Education	996,500,000	1,029,552,796.0	1,028,843,022.22	0.07	709,773.78	989,306,851.67
051702100100	Sule Lamido University, Kafin-Hausa	825,880,000	825,880,000	744,923,424.00	9.80	80,956,576.00	686,647,285.01
051705500100	Science & Technical Education Board	527,900,000	527,900,000	509,910,760.94	3.41	17,989,239.06	511,052,170.55
051705600100	Jigawa State Scholarships Board	8,150,000	8,150,000	7,438,446.10	8.73	711,553.90	8,396,494.23
051705600200	Dutse Model / Capital School	158,370,000	158,370,000	156,474,571.48	1.20	1,895,428.52	140,872,173.76
051706000100	Jigawa State College of Islamic Legal Studies	387,750,000	387,750,000	369,923,616.94	4.60	17,826,383.06	360,959,980.11

051706100100	Institute of Information Technology	226,640,000	226,640,000	222,602,204.04	1.78	4,037,795.96	212,769,058.46
051706300100	Islamic Education Bureau	863,200,000	863,200,000	855,091,453.74	0.94	8,108,546.26	755,350,019.83
051706300100	Bamaina Academy	11,600,000	11,600,000	6,776,761.10	41.58	4,823,238.90	5,709,280.50
052100100100	Ministry of Health	571,790,000	671,790,000	545,765,935.76	18.76	126,024,064.24	494,713,761.82
052100100110	Babura General Hospital	162,200,000	196,519,399	193,514,669.86	1.53	3,004,729.14	176,653,014.51
052100100111	Birin Kudu General Hospital	361,960,000	399,962,994	396,750,732.38	0.80	3,212,261.62	345,709,458.18
052100100112	Birniwa General Hospital	142,640,000	148,880,035	143,080,551.31	3.90	5,799,483.69	157,507,047.15
052100100113	Dutse General Hospital	465,650,000	483,179,260	468,636,629.13	3.01	14,542,630.87	418,841,104.13
052100100114	Gumel General Hospital	301,520,000	325,722,054	323,414,292.64	0.71	2,307,761.36	301,870,412.45
052100100115	Gwaram Cottage Hospital	124,200,000	124,200,000	123,750,148.55	0.36	449,851.45	115,996,738.82
052100100116	Hadejia General Hospital	519,860,000	519,860,000	509,887,629.30	1.92	9,972,370.70	501,498,055.96
052100100117	Hadejia Tuberculosis and Leprosy Hospital	45,340,000	45,340,000	45,275,298.06	0.14	64,701.94	42,809,358.00
052100100118	Jahun General Hospital	247,400,000	272,102,973	258,257,849.36	5.09	13,845,123.64	240,248,988.85
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	96,630,000	96,630,000	94,678,145.26	2.02	1,951,854.74	84,090,148.04
052100100120	Kafin Hausa General Hospital	133,100,000	141,592,078	141,468,235.67	0.09	123,842.33	132,683,859.52
052100100121	Kazaure General Hospital	335,260,000	371,331,398	369,380,091.16	0.53	1,951,306.84	338,688,732.13
052100100122	Kazaure Psychiatric Hospital	40,930,000	40,930,000	36,787,582.76	10.12	4,142,417.24	34,838,876.54
052100100123	Ringim General Hospital	229,700,000	251,363,771	249,857,767.74	0.60	1,506,003.26	209,921,191.36
052100300100	Primary Health Care Development Agency	191,100,000	191,100,000	175,503,133.80	8.16	15,596,866.20	178,000,553.16
052100300100	PHCD -LGA Management Offices						
[B]	CONSOLIDATED -B	4,582,000,000	4,582,000,000	3,809,649,092.11	16.86	772,350,907.89	4,168,428,865.27

052100400100	Auyo -PHCD/MO			93,141,786.14		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			296,103,336.47		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			165,394,472.27		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			157,666,811.24		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
[C]	CONSOLIDATED -C	2,163,530,000	2,162,403,207	2,065,013,116.80	4.50	97,390,090.20	1,977,570,218.35
052110400107	School of Nursing B/Kudu	241,570,000	262,034,207	239,032,191.52	8.78	23,002,015.48	234,105,362.84
052110400109	School of Nursing Hadejia	45,370,000	32,780,000	31,124,909.80	5.05	1,655,090.20	-
052110600100	School of Health Technology	199,610,000	199,610,000	199,235,812.98	0.19	374,187.02	190,762,500.21
052111600100	Rasheed Shekoni Specialist Hospital	838,760,000	838,760,000	827,673,440.46	1.32	11,086,559.54	800,313,158.79
052300100100	Ministry of Information, Youths, Sports & Culture	101,110,000	101,109,000	96,674,731.44	4.39	4,434,268.56	95,046,700.16
052300200100	History & Culture Bureau	23,630,000	23,630,000	22,932,699.68	2.95	697,300.32	22,392,888.85
052300300100	Jigawa State Broadcasting Corporation (Television)	49,890,000	49,890,000	48,352,238.01	3.08	1,537,761.99	49,021,226.09
052300400100	Jigawa State Broadcasting Corporation (Radio)	100,210,000	100,210,000	95,160,776.05	5.04	5,049,223.95	96,393,405.76
052300700100	Jigawa State Sports Council	75,310,000	66,310,000.0	59,601,393.52	10.12	6,708,606.48	58,453,041.63
053500100100	Ministry of Environment	114,830,000	114,830,000	107,113,551.10	6.72	7,716,448.90	108,199,264.53
053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	317,400,000	317,400,000	284,325,986.24	10.42	33,074,013.76	274,088,080.99
053505600100	Alternative Energy Fund	2,340,000	2,340,000	2,197,493.00	6.09	142,507.00	2,052,346.90
055100100100	Ministry For Local Governments & Comm. Development	53,500,000	53,500,000	51,587,893.00	3.57	1,912,107.00	46,742,241.60

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 11

SOCIAL BENEFITS

ORG-CODE	ECON-CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2018 N
		CONSOLIDATED	3,072,773,000.00	3,072,773,000.00	2,369,561,920.02	22.89	703,211,079.98	2,083,800,059.1900
011101300100		SSG's Administration & Finance	150,000,000	150,000,000.00	148,184,848.99	1.21	1,815,151.01	23,915,221.26
011101300100	21030105	SEVERANCE GRATUITY	90,000,000.00	90,000,000.00	89,356,129.46	0.72	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	1.95	1,171,280.47	10,697,445.00
012500100100		Office of the Head of Civil Service	55,773,000.00	55,773,000.00	52,811,385.00	5.31	2,961,615.00	11,770,895.00
012500100100	21030105	SEVERANCE GRATUITY	12,973,000.00	12,973,000.00	11,785,285.00	9.16	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	20.50	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	3.34	1,363,900.00	7,487,220.00
012500100406		State Pension Department	640,000,000.00	640,000,000.00	590,467,314.29	7.74	49,532,685.71	2,048,113,942.93
012500100406	21030101	RETIREMENT GRATUITY	70,000,000.00	70,000,000.00	29,652,333.28	57.64	40,347,666.72	47,864,944.03
012500100406	21030102	STATUTORY PENSION	500,000,000.00	500,000,000.00	491,078,947.01	1.78	8,921,052.99	500,120,000.00
012500100406	21030103	CONTRACT GRATUITY	30,000,000.00	30,000,000.00	29,878,323.36	0.41	121,676.64	47,707,642.42
012500100406	21030104	DEATH GRATUITY	40,000,000.00	40,000,000.00	39,857,710.64	0.36	142,289.36	29,981,030.00
022000700100		Office of the Accountant General	2,000,000,000.00	2,000,000,000.00	1,451,888,371.74	27.41	548,111,628.26	1,422,440,326.48
02102020200	21020202	17% GOVERNMENT CONTRIBUTION TO PENSION	2,000,000,000.00	2,000,000,000.00	1,451,888,371.74	27.41	548,111,628.26	1,422,440,326.48
051400100200		Rehabilitation Board	227,000,000.00	227,000,000.00	126,210,000.00	44.40	100,790,000.00	1,422,440,326.48
051400100200		Security Allowance for Disabled Persons	227,000,000.00	227,000,000.00	126,210,000.00	44.40	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	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED REVENUE FUND CHARGES	171,738,000.00	171,727,000.00	146,384,264.85	14.76	25,342,735.15	175,858,384.98
011101300101	SSG's Office -Governor & Deputy Governor[CRFC]	16,260,000	16,260,000	16,259,708.40	0.00	291.60	16,259,174.00
011101300101	State Auditor General [CRFC]	5,430,000	5,428,000	3,167,500.00	41.65	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	0.02	1,250.00	4,544,326.80
014700100101	Chairman & Members, CSC	16,160,000	16,159,000	8,018,756.18	50.38	8,140,243.82	16,157,586.00
014700200101	Chairman & Members, LGSC	21,328,000	21,328,000	21,328,266.00	(0.00)	(266.00)	19,206,133.69
014800100101	SIEC- Chairman & Commission Members	42,270,000	42,268,000	31,626,510.20	25.18	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	59.29	3,218,230.00	4,986,280.80
022000700101	Office of the Accountant General (Statutory Allocation to LGs)	54,000,000	54,000,000	53,333,333.33	1.23	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	7.63	414,329.26	11,186,466.08

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

ORG-CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED STATEWIDE	21,062,000,000	21,795,358,000	19,684,028,872.37	9.69	2,111,329,127.63	22,367,348,870.12
[A]	CONSOLIDATED -A	20,236,034,000	20,868,002,000	18,851,590,888.07	9.66	2,016,411,111.93	18,556,190,015.64
011100100101	Government House	918,000,000	918,000,000	775,678,569.12	15.50	142,321,430.88	750,407,333.00
011100100201	Deputy Governor's Office General	310,000,000	310,000,000	291,304,593.00	6.03	18,695,407.00	981,462,003.50
011100100300	Directorate of Protocol	213,000,000	213,000,000	183,408,707.09	13.89	29,591,292.91	734,119,236.66
011100100400	Due Process & Project Monitoring Bureau	48,000,000	50,000,000	46,669,146.82	6.66	3,330,853.18	195,942,350.35
011100100700	Pilgrims Welfare Agency	465,000,000	465,000,000	321,284,339.09	30.91	143,715,660.91	51,400,416.49
011100800100	State Emergency Management Agency (SEMA)	124,000,000	124,000,000	115,847,694.15	6.57	8,152,305.85	271,078,873.23
011101300100	Administration & Finance Directorate	442,500,000	530,500,000	473,244,438.69	10.79	57,255,561.31	271,078,873.23
011101300200	Liaison Office Kaduna	4,250,000	4,250,000	2,177,830.00	48.76	2,072,170.00	0.00
011101300300	Liaison Office Lagos	13,000,000	13,000,000	9,972,042.00	23.29	3,027,958.00	7,701,668.00
11101300400	Liaison Office Kano	1,800,000	1,800,000	1,129,417.00	37.25	670,583.00	312,459,610.47
011101300500	Liaison Office Abuja	16,900,000	22,900,000	2,177,830.00	90.49	20,722,170.00	0.00
011101300600	Chieftaincy & Religious Affairs Directorate	106,000,000	186,000,000	166,764,156.50	10.34	19,235,843.50	695,727,710.50
011101400100	Research, Evaluation & Political Affairs Directorate	85,000,000	85,000,000	73,036,023.00	14.08	11,963,977.00	75,914,535.50
011101800100	Special Services Directorate	730,100,000	1,018,000,000	1,017,422,751.71	0.06	577,248.29	3,924,644.00
011101800100	(Council Affairs Department	12,000,000	12,000,000	6,574,341.05	45.21	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	0.06	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	2.69	10,288,182.50	1,600,270.00
012500100200	Establishment & Service Matters Directorate	9,000,000	9,000,000	4,239,800.00	52.89	4,760,200.00	9,930,424.11
012500100300	Manpower Development & Training Directorate	80,000,000	80,000,000	56,070,330.15	29.91	23,929,669.85	0.00
012500100400	Directorate of Salary & Pension Administration	6,000,000	6,000,000	4,397,504.50	26.71	1,602,495.50	98,194,786.00

012500100500	Manpower Development Institute	65,000,000	43,475,000	33,070,330.15	23.93	10,404,669.85	624,375,012.64
012500100600	Guidance & Counseling Department	25,000,000	25,000,000	22,370,279.00	10.52	2,629,721.00	517,470,334.74
014000100100	Office of the Auditor General	24,000,000	24,000,000	23,686,654.90	1.31	313,345.10	6,190,070.50
014000200100	Directorate of Local Government Audit	129,050,000	129,050,000	116,753,159.68	9.53	12,296,840.32	82,960,995.50
014700100100	Civil Service Commission	12,000,000	12,000,000	9,065,824.80	24.45	2,934,175.20	13,163,312.00
014700200100	Local Government Service Commission	515,000,000	515,000,000	513,543,812.21	0.28	1,456,187.79	4,590,299.90
014800100100	State Independent Electoral Commission	590,000,000	706,489,000	697,387,345.33	1.29	9,101,654.67	832,206,365.52
021500100100	Ministry of Agriculture & Natural Resources	24,000,000	24,000,000	22,596,487.35	5.85	1,403,512.65	816,884,851.76
021502102100	Jigawa State Agricultural Research Institute	3,600,000	3,600,000	3,061,450.00	14.96	538,550.00	0.00
021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	16,000,000	16,000,000	14,616,480.00	8.65	1,383,520.00	15,321,513.76
021511511500	Farmers and Herdsmen Board	3,900,000	3,900,000	2,925,000.00	25.00	975,000.00	0.00
022000100100	Ministry of Finance & Economic Planning	920,000,000	1,029,700,000	1,021,125,270.01	0.83	8,574,729.99	17,567,424.94
022000300100	Budget & Economic Planning Directorate	27,740,000	27,740,000	25,929,026.00	6.53	1,810,974.00	17,567,424.94
022000300200	Economic Planning Board	24,000,000	24,000,000	0.00	100.00	24,000,000.00	0.00
022000700100	Office of the Accountant General	21,360,000	21,360,000	17,839,987.15	16.48	3,520,012.85	0.00
022000800100	Board of Internal Revenue General	51,000,000	51,000,000	45,456,213.87	10.87	5,543,786.13	132,096,652.87
022001200100	Jigawa State Bureau of Statistics	18,000,000	18,000,000	0.00	100.00	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	70.30	16,871,363.33	18,095,625.00
022200100200	Mineral Resource Development Agency	4,000,000	4,000,000	1,072,000.00	73.20	2,928,000.00	18,095,625.00
022200100300	State Investment Promotion Agency (InvestJigawa)	24,000,000	24,000,000	11,225,890.73	53.23	12,774,109.27	7,047,726.00
022700600100	Directorate of Economic Empowerment	17,200,000	17,200,000	16,785,685.51	2.41	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	2.08	27,470,981.00	0.00
023400400100	Jigawa Roads Maintenance Agency	24,000,000	24,000,000	19,875,642.84	17.18	4,124,357.16	36,011,145.39
023400800300	Rural Electricity Board	219,700,000	219,700,000	209,772,800.00	4.52	9,927,200.00	24,236,528.39
023400900100	Fire Services Directorate	7,200,000	7,200,000	6,639,622.72	7.78	560,377.28	11,774,617.00
025200100100	Ministry of Water Resources	1,110,000,000	1,110,000,000	975,782,086.21	12.09	134,217,913.79	2,050,203,865.72

025210200100	Jigawa State Water Board	25,000,000	25,000,000	17,575,579.50	29.70	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	51.40	3,701,060.00	18,730,092.40
025210400100	Small Town Water Supply Agency	16,400,000	16,400,000	14,009,000.93	14.58	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	41.18	7,411,532.00	175,569,062.62
026000200100	Jigawa State Housing Authority	13,000,000	13,000,000	11,759,643.26	9.54	1,240,356.74	6,730,929.73
026000300100	Urban Development Board	12,000,000	12,000,000	2,250,492.35	81.25	9,749,507.65	104,115,532.00
026000400100	Dutse Capital Development Authority [DCDA]	43,200,000	43,200,000	36,523,741.00	15.45	6,676,259.00	71,818,078.74
031800500100	High Court	250,000,000	250,000,000	239,610,829.44	4.16	10,389,170.56	4,596,444.00
031800600100	Shari'a Court of Appeal	150,000,000	150,000,000	96,944,241.48	35.37	53,055,758.52	39,226,600.00
031801100100	Judicial Service Commission	28,500,000	28,500,000	16,064,370.00	43.63	12,435,630.00	0.00
032600100100	Ministry of Justice	140,000,000	118,367,000	47,739,873.00	59.67	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	35.62	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	52.98	8,138,230.00	3,254,865.94
051400100200	Rehabilitation Board	424,000,000	424,000,000	398,353,985.25	6.05	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	10.15	262,167,052.00	6,109,281.45
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	18,000,000	13,251,556.68	26.38	4,748,443.32	1,801,202.15
051700300100	State Universal Basic Education Board	942,000,000	927,037,000	911,245,879.57	1.70	15,791,120.43	7,004,866.23
051700300103	Inspectorate Head Quarters & Zones	0.00	0.00	0.00	0.00	0.00	985,930.10
051700800100	Library Board	3,600,000	3,600,000	2,019,137.13	43.91	1,580,862.87	296,734.90
051701000100	Agency for Mass Education	5,400,000	5,400,000	3,199,581.99	40.75	2,200,418.01	2,193,503.30
051701100100	Nomadic Education Agency	17,520,000	17,520,000	16,854,872.31	3.80	665,127.69	18,149,137.00
051701800100	Jigawa State Polytechnic	100,000,000	100,000,000	92,346,528.28	7.65	7,653,471.72	260,368.00
051701800200	Binyaminu Usman Polytechnic	84,000,000	84,000,000	73,897,254.89	12.03	10,102,745.11	3,157,638.80
051701900100	Jigawa State College of Education	120,000,000	120,000,000	111,690,281.50	6.92	8,309,718.50	60,746,380.61
051702100100	Sule Lamido University, Kafin-Hausa	397,000,000	397,000,000	392,303,888.62	1.18	4,696,111.38	60,746,380.61

051705500100	Science & Technical Education Board	430,000,000	430,000,000	406,591,024.31	5.44	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	48.17	580,597,024.00	65,340,602.25
051705600200	Dutse Model / Capital School	103,000,000	103,000,000	91,045,336.15	11.61	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	3.86	3,089,526.06	7,431,016.00
051706100100	Institute of Information Technology	204,000,000	204,000,000	197,768,286.94	3.05	6,231,713.06	22,901,479.43
051706300100	Islamic Education Bureau	502,744,000	502,744,000	497,558,468.71	1.03	5,185,531.29	21,523,481.93
051706300100	Bamaina Academy	6,900,000	6,900,000	5,856,745.12	15.12	1,043,254.88	1,377,997.50
052100100100	Ministry of Health	180,000,000	180,000,000	178,756,435.45	0.69	1,243,564.55	17,528,728.01
052100100110	Babura General Hospital	4,000,000	4,000,000	3,936,298.19	1.59	63,701.81	17,528,728.01
052100100111	Birnin Kudu General Hospital	4,000,000	4,000,000	3,276,207.00	18.09	723,793.00	1,024,617,961.24
052100100112	Birniwa General Hospital	4,000,000	4,000,000	3,053,100.80	23.67	946,899.20	1,024,617,961.24
052100100113	Dutse General Hospital	4,250,000	4,250,000	3,428,372.89	19.33	821,627.11	1,158,380,036.81
052100100114	Gumel General Hospital	4,000,000	4,000,000	2,292,451.00	42.69	1,707,549.00	1,146,086,819.70
052100100115	Gwaram Cottage Hospital	2,300,000	2,300,000	1,923,678.18	16.36	376,321.82	7,367,397.11
052100100116	Hadejia General Hospital	4,800,000	4,800,000	3,804,221.15	20.75	995,778.85	4,925,820.00
052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,460,000	1,460,000	1,452,752.41	0.50	7,247.59	16,099,356.80
052100100118	Jahun General Hospital	4,000,000	4,000,000	3,771,256.22	5.72	228,743.78	16,099,356.80
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	2,300,000	2,300,000	1,925,254.27	16.29	374,745.73	113,657,708.72
052100100120	Kafin Hausa General Hospital	4,030,000	4,030,000	3,524,365.12	12.55	505,634.88	113,657,708.72
052100100121	Kazaure General Hospital	4,000,000	4,000,000	3,231,879.64	19.20	768,120.36	7,950,112.94
052100100122	Kazaure Psychiatric Hospital	1,500,000	1,500,000	1,406,311.00	6.25	93,689.00	7,950,112.94
052100100123	Ringim General Hospital	5,000,000	5,000,000	4,785,600.12	4.29	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	5.27	94,772.88	0.00
052100300100	Primary Health Care Development Agency	65,000,000	65,000,000	51,795,639.66	20.31	13,204,360.34	346,102,179.83
052100300109	PHCD -LGA Management Offices						
[B]	CONSOLIDATED -B	116,105,000	116,105,000	101,823,315.35	12.30	14,281,684.65	3,773,445,895.42

052100400100	Auyo -PHCD/MO	4,300,000	4,300,000	3,576,548.82	16.82	723,451.18	710,537,360.00
052100400100	Babura -PHCD/MO	3,950,000	3,950,000	3,498,564.25	11.43	451,435.75	1,409,625,261.16
052100400100	Birnin Kudu -PHCD/MO	3,755,000	3,755,000	2,987,546.21	20.44	767,453.79	1,409,625,261.16
052100400100	Biriwa -PHCD/MO	4,490,000	4,490,000	3,785,645.25	15.69	704,354.75	159,541,965.61
052100400100	Buji -PHCD/MO	4,700,000	4,700,000	4,554,789.14	3.09	145,210.86	48,469,214.00
052100400100	Dutse -PHCD/MO	3,800,000	3,800,000	3,457,965.35	9.00	342,034.65	0.00
052100400100	Gagarawa -PHCD/MO	5,952,000	5,952,000	5,457,965.35	8.30	494,034.65	0.00
052100400100	Garki -PHCD/MO	4,240,000	4,240,000	3,698,521.47	12.77	541,478.53	0.00
052100400100	Gumel -PHCD/MO	5,885,000	5,885,000	5,115,489.54	13.08	769,510.46	0.00
052100400100	Guri -PHCD/MO	3,400,000	3,400,000	3,246,827.47	4.51	153,172.53	0.00
052100400100	Gwaram -PHCD/MO	4,666,000	4,666,000	3,759,847.12	19.42	906,152.88	0.00
052100400100	Gwiwa -PHCD/MO	3,500,000	3,500,000	3,261,554.22	6.81	238,445.78	0.00
052100400100	Hadejia -PHCD/MO	3,440,000	3,440,000	2,978,456.54	13.42	461,543.46	0.00
052100400100	Jahun -PHCD/MO	4,300,000	4,300,000	3,474,568.24	19.20	825,431.76	0.00
052100400100	kafin Hausa -PHCD/MO	4,164,000	4,164,000	3,358,745.31	19.34	805,254.69	2,549,997.60
052100400100	Kaugama -PHCD/MO	4,165,000	4,165,000	3,475,684.36	16.55	689,315.64	2,879,696.23
052100400100	Kazaure -PHCD/MO	4,000,000	4,000,000	3,145,621.51	21.36	854,378.49	2,664,366.11
052100400100	Kiri Kasamma -PHCD/MO	3,160,000	3,160,000	2,897,456.33	8.31	262,543.67	2,737,547.28
052100400100	Kiyawa -PHCD/MO	5,250,000	5,250,000	4,756,845.48	9.39	493,154.52	2,088,780.75
052100400100	Maigatari -PHCD/MO	5,680,000	5,680,000	5,397,456.61	4.97	282,543.39	2,751,928.65
052100400100	Malam Madori -PHCD/MO	3,720,000	3,720,000	3,245,764.81	12.75	474,235.19	2,859,681.61
052100400100	Miga -PHCD/MO	3,130,000	3,130,000	2,874,956.24	8.15	255,043.76	2,864,630.27
052100400100	Ringim -PHCD/MO	3,750,000	3,750,000	3,256,475.91	13.16	493,524.09	3,134,913.55
052100400100	Roni -PHCD/MO	4,000,000	4,000,000	3,295,478.22	17.61	704,521.78	2,227,371.00
052100400100	Sule Tankarkar -PHCD/MO	6,608,000	6,608,000	6,221,548.75	5.85	386,451.25	5,273,148.37
052100400100	Taura -PHCD/MO	4,100,000	4,100,000	3,257,495.33	20.55	842,504.67	2,919,492.15
052100400100	Yankwashi -PHCD/MO	4,000,000	4,000,000	3,785,497.52	5.36	214,502.48	695,279.92
[C]	CONSOLIDATED -C	709,861,000.00	811,251,000.00	730,614,668.95	9.94	80,636,331.05	37,712,959.06
052110400103	Office of the Provost College of Nursing & Midwifery	43,000,000.00	43,000,000.00	39,703,350.00	7.67	3,296,650.00	0.00

052110400107	School of Nursing B/Kudu	22,261,000.00	26,904,000.00	21,052,300.00	21.75	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	14.34	3,320,746.00	
052110400109	School of Nursing Hadejia	12,000,000.00	30,590,000.00	29,557,411.00	3.38	1,032,589.00	950,024.91
052110600100	School of Health Technology	86,000,000.00	86,000,000.00	81,546,795.74	5.18	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	23.03	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	3.48	2,489,200.00	3,425,448.00
052300200100	History & Culture Bureau	12,000,000.00	12,000,000.00	6,380,381.94	46.83	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	12.32	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	21.46	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	29.33	2,815,211.53	0.00
052300700100	Jigawa State Sports Council	48,500,000.00	87,500,000.00	77,689,875.95	11.21	9,810,124.05	2,494,252.60
053500100100	Ministry of Environment	13,000,000.00	13,000,000.00	9,030,643.00	30.53	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	8.50	3,059,612.25	3,762,423.27
053505600100	Alternative Energy Fund	2,400,000.00	2,400,000.00	1,576,504.00	34.31	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	0.81	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	ACTUAL YEAR 2019 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	450,217,258.70	100.00	1,181,096,452.59
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	NOVEMEBER		0.00	54,215,425.50
12	DECEMBER			7,427,448.50

JIGAWA STATE FINANCIAL REPORT, 2019
Notes to Financial Statement No. 14.1

RECURRENT GRANTS & CONTRIBUTIONS

ECON. CODE	DESCRIPTIONS/CATEGORY	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2018 N
2204	CONSOLIDATED	461,800,000	450,217,258.70	2.51	11,582,741.30	545,315,472.41
220401	FOREIGN SCHOLARSHIP AND BURSARY	461,800,000	450,217,258.70	2.51	11,582,741.30	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	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED	627,300,000	627,300,000	561,724,181.32	10.45	65,575,818.68	812,011,255.39
22020104	International Travels [Estacodes]	325,000,000.00	325,000,000.00	313,089,295.00	3.66	11,910,705.00	360,202,400.00
22020201	Electricity Bills	255,000,000.00	255,000,000.00	215,237,472	15.59	39,762,528.00	421,623,084.20
22020205	Water Bills	11,500,000.00	11,500,000.00	3,513,000.00	69.45	7,987,000.00	8,493,000.00
22020602	Office Rents	2,000,000.00	2,000,000.00	825,460.00	58.73	1,174,540.00	2,161,830.00
22020603	Residential Rents	1,700,000.00	1,700,000.00	539,500.00	68.26	1,160,500.00	1,357,945.00
22020901	Bank Charges & Commission	100,000.00	100,000.00	46,370.32	53.63	53,629.68	14,696.19
22021002	Honourarium	15,000,000.00	15,000,000.00	14,855,800.00	0.96	144,200.00	18,158,300.00
22021002	Official Souvenia	17,000,000.00	17,000,000.00	13,617,284.00	19.90	3,382,716.00	

JIGAWA STATE FINANCIAL REPORT, 2019
Notes to Financial Statement No. 16

Others [Recurrent Costs] of General Nature

ECON. CODE	DESCRIPTION	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
C	Payments	50,000,000	600,000,000	585,480,911.22	2.42	14,519,088.78	67,605,239.25
22020701	Financial Consultancy Services	50,000,000	600,000,000	585,480,911.22	2.42	14,519,088.78	62,145,239.25
22020709	Annual Accounts/Audit	0.00	0.00	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	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED STATEWIDE	76,535,000,000	83,343,500,000	61,887,637,413.05	25.74	21,455,862,586.95	65,305,330,153.66
01	ADMINISTRATIVE SECTOR	3,440,000,000	3,523,300,000	2,904,747,349.11	17.56	618,552,650.89	2,368,152,527.26
02	ECONOMIC SECTOR	44,510,500,000	51,238,500,000	38,079,311,068.59	25.68	13,159,188,931.41	42,033,758,708.45
03	LAW AND JUSTICE SECTOR	594,000,000	607,700,000	162,802,022.59	73.21	444,897,977.41	122,737,629.08
05	SOCIAL DEVELOPMENT SECTOR	27,990,500,000	27,974,000,000	20,740,776,972.76	25.86	7,233,223,027.24	20,780,681,288.87

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17A

CAPITAL EXPENDITURE [ADMINISTRATIVE SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	01	ADMINISTRATIVE SECTOR	3,440,000,000.00	3,523,300,000.00	2,904,747,349.11	17.56	618,552,651	2,392,812,102.01
011100100101		Government House	300,000,000.00	300,000,000.00	209,233,611.00	30.26	90,766,389	50,952,000.00
011100100101	010010	New Govt. General Admin. Services	0.00	0.00	0.00	0.00	0.00	0.00
011100100101	010011	Procurement of Official 7 Utility Vehicles	300,000,000.00	300,000,000.00	209,233,611.00	30.26	90,766,389	50,952,000.00
011100100201		Deputy Governor's Office	0.00	61,300,000.00	60,705,065.12	0.97	594,935	0.00
011100100201	010000	New Deputy Governor' Office	10†	61,300,000.00	60,705,065.12	0.00	0.00	0.00
011100100700		Pilgrims Welfare Board	100,000,000.00	100,000,000.00	0.00	0.00	100,000,000	6,530,876.00
011100100700	010039	Special Expenditure	100,000,000.00	100,000,000.00	0.00	0.00	100,000,000	6,530,876.00
011100800100		State Emergency Management Agency	54,000,000.00	54,000,000.00	0.00	0.00	0.00	92,078,604.00
011100800100	010017	Emergency Response & Preparedness [Materials and Intervention]	54,000,000.00	54,000,000.00	0.00	0.00	0.00	92,078,604.00
011100300100		Admin. & Finance, SSG's Office	55,000,000.00	77,000,000.00	1,000,000.00	98.70	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	0.00	0.00	15,000,000	0.00
011100300100	010001	Renovation, Furnishing and Extensions	20,000,000.00	20,000,000.00	1,000,000.00	95.00	19,000,000	21,758,267.36
011100300100	010002	Special Expenditure	20,000,000.00	42,000,000.00	0.00	0.00	0.00	0.00
011100300100	010032	Unicef Assisted Governance Reform Programmes	10†	10†	0.00	0.00	0.00	13,217,815.52

011101300600		Directorate of Chietaincy & Religious Affairs	1,567,000,000.00	1,567,000,000.00	1,402,787,888.00	10.48	164,212,112	1,086,310,292.26
011101300600	010038	Religious Affairs Projects	1,567,000,000.00	1,567,000,000.00	1,402,787,888.00	10.48	164,212,112	1,086,310,292.26
011101800100		Special Services Directorate	80,000,000.00	80,000,000.00	72,197,670.00	9.75	7,802,330	0.00
011101800100	010014	Provision of Security Installation & Equipment	80,000,000.00	80,000,000.00	72,197,670.00	9.75	7,802,330	0.00
011200100100		State House of Assembly	1,091,000,000.00	1,091,000,000.00	1,022,724,798.77	6.26	68,275,201	902,130,243.82
011200100100	010010	State House of Assembly Programmes	1,041,000,000.00	1,041,000,000.00	978,956,372.22	5.96	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	12.46	6,231,573	0.00
011200100100	020506	Legislative Quarters/Other Members' Residences	0.00	0.00	0.00	0.00	0.00	786,093,412.73
011200100100	020524	State House of Assembly Projects	0.00	0.00	0.00	0.00	0.00	0.00
012500100100		Office of the Head of Service	10,000,000.00	10,000,000.00	6,793,301.00	32.07	3,206,699	0.00
012500100100	010003	Government-wide Special Expenditure	10,000,000.00	10,000,000.00	6,793,301.00	32.07	3,206,699	0.00
012500100400		Directorate of Salary & Pension Administration	5,000,000.00	5,000,000.00	2,294,050.00	54.12	2,705,950	0.00
012500100400	010037	Special Expenditure	5,000,000.00	5,000,000.00	2,294,050.00	54.12	2,705,950	0.00
012500100500		Manpower Development Institute	40,000,000.00	40,000,000.00	26,284,609.00	34.29	13,715,391	117,841,212.77
012500100500	010016	Manpower Development Institute's Projects	40,000,000.00	40,000,000.00	26,284,609.00	34.29	13,715,391	117,841,212.77

014000100100		Office of the State Auditor General	10,000,000.00	10,000,000.00	6,791,301.00	32.09	3,208,699	0.00
014000100100	010018	Renovation/Maitenance of Resident Auditors Offices	10,000,000.00	10,000,000.00	6,791,301.00	32.09	3,208,699	0.00
014000200100		Directorate of Local Government Audit	75,000,000.00	75,000,000.00	62,148,506.00	17.14	12,851,494	77,333,215.53
014000200100	010006	Directorate of Local Government Audit Programmes	75,000,000.00	75,000,000.00	62,148,506.00	17.14	12,851,494	77,333,215.53
014000200100		Civil Service Commission	8,000,000.00	8,000,000.00	0.00	100.00	8,000,000	0.00
014000200100	010000	Civil Service Commission [Special Expenditure]	8,000,000.00	8,000,000.00	0.00	100.00	8,000,000	0.00
014700200100		Local Government Service Commission	35,000,000.00	35,000,000.00	31,786,549.22	9.18	3,213,451	24,659,574.75
014700200100	010008	Local Government Service Commission [Special Exp.]	35,000,000.00	35,000,000.00	31,786,549.22	9.18	3,213,451	24,659,574.75
014800100100		State Independent Electoral Commission	10,000,000.00	10,000,000.00	0.00	100.00	10,000,000	0.00
014800100100	010009	State Independent Electoral Commission H/Quarter Activities	10,000,000.00	10,000,000.00	0.00	100.00	10,000,000	0.00

JIGAWA STATE FINANCIAL REPORT, 2019
Notes to Financial Statement No. 17B
CAPITAL EXPENDITURE [ECONOMIC SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
02		ECONOMIC SECTOR	44,910,500,000.00	51,238,500,000.00	38,079,311,068.59	25.68	13,159,188,931.41	42,033,758,708.45
021500100100		Ministry of Agriculture & Natural Resources	2,500,000,000.00	2,500,000,000.00	1,652,384,193.31	33.90	847,615,806.69	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	1,395,042,152.00	30.25	604,957,848.00	0.00
021500100100	020009	Food and Nutrition Agricultural Support & Interventions	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	4,327,810.51
021500100100	020010	Agricultural Planning & Information System Dev.	6,000,000.00	6,000,000.00	0.00	0.00	6,000,000.00	0.00
021500100100	020014	Field Crop Protection & Termite Control	15,000,000.00	15,000,000.00	0.00	0.00	0.00	19,165,454.33
021500100100	020015	Tree Crops & Horticultural Development	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	11,706,540.27
021500100100	020016	Fertilizer Procurement, Transportation & Handling	10,000,000.00	10,000,000.00	0.00	0.00	0.00	187,890,326.26
021500100100	020017	Crops Rehabilitation Programme	10,000,000.00	10,000,000.00	0.00	0.00	0.00	3,518,620.19
021500100100	020018	Agricultural Mechanization Procurement of Plants & Implements	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
021500100100	020020	Veterinary Clinics	36,000,000.00	36,000,000.00	27,458,807.23	23.73	8,541,192.77	36,458,806.55
021500100100	020022	Diseases Control & Eradication Scheme	30,000,000.00	30,000,000.00	25,698,752.54	14.34	4,301,247.46	18,567,301.15
021500100100	020026	Livestock Investigation & Breeding Centre	100,000,000.00	100,000,000.00	64,816,500.16	35.18	35,183,499.84	18,032,146.33
021500100100	020028	Fish Seedling Multiplication	5,000,000.00	5,000,000.00	4,460,250.15	10.79	539,749.85	0.00
021500100100	020029	Artisan Fisheries Development	10,000,000.00	10,000,000.00	0.00	100.00	10,000,000.00	0.00
021500100100	020030	Meat Inspection & Hygiene Centre	55,000,000.00	55,000,000.00	13,457,821.23	75.53	41,542,178.77	0.00
021500100100	020031	Avian Influenza Control Project	8,000,000.00	8,000,000.00	0.00	100.00	8,000,000.00	0.00
021500100100	020033	Bore Hole Based Minor Irrigation Scheme	150,000,000.00	150,000,000.00	121,449,910.00	19.03	28,550,090.00	29,422,260.50
021502102100		Jigawa State Agricultural Research Institute	65,000,000.00	65,000,000.00	41,365,676.24	36.36	23,634,323.76	0.00
021502102100	020011	State Agricultural Research Institute Programmes	65,000,000.00	65,000,000.00	41,365,676.24	36.36	23,634,323.76	0.00
021510200100		Jigawa Agricultural & Rural Development Authority [JARDA]	5,152,000,000.00	5,152,000,000.00	1,482,687,733.55	71.22	3,669,312,266.45	1,964,395,580.61
021510200100	020000	Agricultural Development & Extension [JARDA]	215,000,000.00	215,000,000.00	201,742,354.17	6.17	13,257,645.83	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	59.63	816,304,484.30	655,196,579.15

021510200100	020002	Fadama III Development Project [World Bank]	919,000,000.00	919,000,000.00	436,897,254.35	52.46	482,102,745.65	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	100.00	1,400,000,000.00	0.00
021510200100	020004	Agric. & Rural Development Transformation Support Project [AfDB]	1,160,000,000.00	1,160,000,000.00	291,352,609.33	74.88	868,647,390.67	0.00
021510200100	020008	Sasakawa Agricultural Support Projects	44,000,000.00	44,000,000.00	0.00	100.00	44,000,000.00	0.00
021510200100	020009	Food & Nutrition [Agric-related] Programme	5,000,000.00	5,000,000.00	0.00	100.00	5,000,000.00	0.00
021510200100	020037	National Programme For Food Security	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00
021511511500		Farmers/Herdsman Board	140,000,000.00	140,000,000.00	97,627,380.00	30.27	42,372,620.00	37,309,805.05
021511511500	020032	Development of Farm Settlements & Grazing Reserves	140,000,000.00	140,000,000.00	97,627,380.00	30.27	42,372,620.00	37,309,805.05
022000100100		Ministry of Finance & Economic Planning	110,000,000.00	110,000,000.00	103,249,310.00	6.14	6,750,690.00	65,234,007.00
022000100100	020065	Ministry of Finance Incorporated Investments	100,000,000.00	100,000,000.00	98,264,177.00	1.74	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	0.30	14,867.00	0.00
022000100100	010021	Special Expenditure	5,000,000.00	5,000,000.00		100.00	5,000,000.00	0.00
022000300100		Budget & Economic Planning Directorate	1,667,000,000.00	1,667,000,000.00	574,974,571.00	65.51	1,092,025,429.00	396,632,103.32
022000300100	010025	Social & Economic Studies & Research	8,000,000.00	8,000,000.00	4,225,000.00	47.19	3,775,000.00	0.00
022000300100	010026	Budget Computerisation & SIFMIS Project	4,000,000.00	4,000,000.00	0.00	100.00	4,000,000.00	3,358,000.00
022000300100	010027	Statistical Survey & Publications	0.00	0.00	0.00	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	96.49	603,051,599.00	0.00
022000300100	020029	SOCU -State Social Register Development & Maintenance	50,000,000.00	50,000,000.00	2,048,000.00	95.90	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	100.00	5,000,000.00	0.00
022000300100	010033	Development Assistance [State Counter part Funding & Donor Co-ordination Activities]	25,000,000.00	25,000,000.00	15,223,001.00	39.11	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	44.05	418,469,831.00	387,599,103.32
022000800100		State Board of Internal Revenue	25,000,000.00	25,000,000.00	23,657,586.25	5.37	1,342,413.75	0.00
022000800100	010022	Internal Revenue Services -H/Quarter & Area Offices Projects & Procurements	25,000,000.00	25,000,000.00	23,657,586.25	5.37	1,342,413.75	0.00
022000800100	010023	Internal Revenue Services Security Documents	10t	10t	0.00	0.00	0.00	0.00
022000800100	010024	Internal Revenue Services -Stamp Duty Machine	10t	10t	0.00	0.00	0.00	0.00
022001200100		Jigawa State Bureau of Statistics	20,000,000.00	20,000,000.00	0.00	100.00	20,000,000.00	0.00

022001200100	010027	Statistical Survey & Publications	20,000,000.00	20,000,000.00	0.00	100.00	20,000,000.00	0.00
022200100100		Ministry of Commerce, Industry & Co-operatives	277,000,000.00	277,000,000.00	206,803,218.85	25.34	70,196,781.15	110,397,231.60
022200100100	020050	Business Development Support Services	57,000,000.00	58,775,000.00	38,316,273.00	34.81	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	3.68	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	9.87	7,898,810.00	48,091,120.00
022200100100	020054	Major Markets Development	80,000,000.00	80,000,000.00	56,956,832.85	28.80	23,043,167.15	19,153,000.00
022200100100	020055	Consumer Protection Committee Activities	10,000,000.00	15,000,000.00	13,225,000.00	11.83	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	32.67	6,534,178.00	9,173,952.56
022200100100	020067	Nigeria - Niger Economic & Trade Development Corridor	10,000,000.00	10,000,000.00	0.00	100.00	10,000,000.00	2,622,330.80
022200100200		Solid Minerals Development	45,000,000.00	45,000,000.00	0.00	100.00	45,000,000.00	0.00
022200100200	020062	Raw Materials Display Centre	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
022200100200	020063	Solid Minerals Development Activities	35,000,000.00	35,000,000.00	28,754,214.21	17.85	6,245,785.79	0.00
022200100300		State Investment Promotion Agency [Invest Jigawa]	40,000,000.00	40,000,000.00	0.00	100.00	40,000,000.00	0.00
022200100300	020068	Investment Promotion/One-Stop-Shop Support Services	40,000,000.00	40,000,000.00	0.00	100.00	40,000,000.00	0.00
022700600100		Directorate of Economic Empoerment	612,500,000.00	952,500,000.00	850,927,445.43	10.66	101,572,554.57	789,012,010.00
022700600100	020056	Development and Support to Business Co-operatives for Economic Empoerment	100,000,000.00	100,000,000.00	89,741,852.30	10.26	10,258,147.70	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	7.21	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	13.41	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	12.53	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	0.73	924,550.00	101,913,753.75
023400100100		Ministry of Works & Transport	24,270,000,000.00	29,977,000,000.00	26,874,754,669.97	10.35	3,102,245,330.03	31,413,029,081.65
023400100100	020300	Purchase/Refurbishment of Road Construction Equipment	60,000,000.00	60,000,000.00	32,720,582.00	45.47	27,279,418.00	0.00
023400100100		Hadeji-Guri-Kadira-Abunabo-Baturiya-K/Hausa Road	10†	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	6,262,895,788.21	0.03	2,104,211.79	9,213,179,828.42
023400100100	020302	Roads and other Projects Consultancies	200,000,000.00	340,000,000.00	332,650,736.32	2.16	7,349,263.68	609,890,413.14
023400100100	020303	Babura-Yarkirya Road	10†	10†	0.00	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	100.00	300,000,000.00	59,426,633.00
023400100100	020307	Arawa-Baturiya-Musari-Abunabo-Kadira-Guri Road	10†	10†	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	2,000,000,000.00	0.00		2,000,000,000.00	1,865,317,245.34
023400100100	020310	Roni-Mahuta-Bashe-Kanya-Tsakani-Gangare-Amaryawa Road	10†	10†	0.00	0.00	0.00	0.00
023400100100	020311	Kila-Bodinga-Ranbazau-Tsangarwa-Nahuche-Isawa-Maruta-Dabajan-Jikas-Zandam Nagogo Road	10†	10†	0.00	0.00	0.00	903,825,421.35
023400100100	020312	Andaza-Tsurma-Tinilbu-Kanwa-Atauni-Magama-Damatuwo-GadewaRoad	10†	10†	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	191,483,614.46	0.27	516,385.54	0.00
023400100100	020329	Dutse Airport Projects	300,000,000.00	100,000,000.00	0.00	100.00	100,000,000.00	26,373,387.33
023400100100	020328	Feeder Roads Projects	1,500,000,000.00	3,569,000,000.00	3,566,257,443.07	0.08	2,742,556.93	937,694,375.00
023400100100	020315	Bamaina -Zazuka Road	10†	10†	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	994,000,000.00	993,285,452.76	0.07	714,547.24	1,107,517,829.64
023400100100	020325	Construction and Maintenance of Township Roads	4,000,000,000.00	5,242,000,000.00	5,241,981,656.74	0.00	18,343.26	5,040,404,282.73
023400100100	020317	Kwanar Medi-Danzomo-Garki Road	1,000,000,000.00	1,900,000,000.00	1,888,281,863.39	0.62	11,718,136.61	943,383,129.93
023400100100	020318	Gimbo-Gantsa-Sara Road	500,000,000.00	500,000,000.00	0.00	100.00	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	1,590,224,410.27	0.61	9,775,589.73	2,375,391,770.13
023400100100	020320	Balago-Dumadumin Toka Road	1,500,000,000.00	4,030,000,000.00	4,274,992,726.80	(6.08)	(244,992,726.80)	1,192,579,878.17
023400100100	020321	Gudichin-Aguyaka Road	500,000,000.00	750,000,000.00	747,544,224.95	0.33	2,455,775.05	
023400100100	020516	Provision of Street Lights in Urban Centres	1,630,000,000.00	1,400,000,000.00	1,376,442,083.83	1.68	23,557,916.17	561,890,457.58
023400100100	020517	Dutse Street Lights	100,000,000.00	100,000,000.00	87,658,952.24	12.34	12,341,047.76	46,465,290.44
023400100100	020331	State Driving School	26,000,000.00	26,000,000.00	14,437,889.06	44.47	11,562,110.94	0.00
023400100100	020334	Ringim-Doko Road	600,000,000.00	600,000,000.00	273,897,245.87	54.35	326,102,754.13	0.00
023400100100	020332	Zonal VIO-Stations [Establishment & Operation]	4,000,000.00	4,000,000.00	0.00	100.00	4,000,000.00	0.00
023400400100		Jigawa Roads Maintenance Agency	400,000,000.00	400,000,000.00	281,038,909.17	29.74	118,961,090.83	572,707,184.72

023400400100	020322	Special Roads Routine Maintenance	300,000,000.00	300,000,000.00	281,038,909.17	6.32	18,961,090.83	534,405,668.72
023400400100	020323	Purchase & Refurbishment of Road Contruction Plants & Equipment	50,000,000.00	50,000,000.00	0.00	100.00	50,000,000.00	11,617,392.50
023400400100	020326	Maintenance of Township Roads	50,000,000.00	50,000,000.00	0.00	100.00	50,000,000.00	26,684,123.50
023400800300		Rural Electricity Board	1,290,000,000.00	1,203,000,000.00	1,036,696,633.63	13.82	166,303,366.37	1,016,270,184.72
023400800300	020100	New Rural Electrification Projects	840,000,000.00	753,000,000.00	703,088,608.00	6.63	49,911,392.00	774,634,575.30
023400800300	020101	Completion of On-going Electrification Projects	400,000,000.00	400,000,000.00	291,784,521.36	27.05	108,215,478.64	123,436,547.00
023400800300	020102	Maintenance/Upgrading of Existing Electrification Projects	30,000,000.00	30,000,000.00	28,542,254.27	4.86	1,457,745.73	82,597,521.20
023400800300	020105	Purchase of Project Vehicle, Plant & Equipment	10t	10t	0.00	0.00	0.00	0.00
023400800300	020104	Electrification Projects Plants & Equipment	20,000,000.00	20,000,000.00	13,281,250.00	33.59	6,718,750.00	35,601,541.22
023400800300	020103	State Independent Power Plants [IPP] Projects	10t	10t	0.00	0.00	0.00	0.00
023400900100		Fire Service Directorate	75,000,000.00	75,000,000.00	31,753,159.32	57.66	43,246,840.68	13,267,000.00
023400900100	010012	Procurement of Fire Fighting Vehicle & Refurbishment of Equipment	35,000,000.00	35,000,000.00	0.00	100.00	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	20.62	8,246,840.68	0.00
025200100100		Ministry of Water Resources	772,000,000.00	680,000,000.00	329,380,643.00	51.56	350,619,357.00	143,164,176.60
025200100100	020410	EU -Supported Water Supply & Sanitation Sector Reform Projects [Small Towns]	320,000,000.00	320,000,000.00	0.00	100.00	320,000,000.00	91,787,506.37
025200100100	020421	Greater Dutse Water Supply Scheme	350,000,000.00	350,000,000.00	329,380,643.00	5.89	20,619,357.00	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	100.00	10,000,000.00	5,619,753.55
025210200100		Jigawa State Water Board	1,090,000,000.00	1,590,000,000.00	867,944,423.35	45.41	722,055,576.65	476,779,291.46
025210200100	020410	Reinforcement of Kazaure Regional Water Supply Scheme	750,000.00	750,000.00	0.00	100.00	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	20.00	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	7.61	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	100.00	15,000,000.00	7,833,750.00
025210200100	020417	Urban Water Supply, Work shop Tools and Refurbishment and Utility Vehicle	2,500,000.00	2,500,000.00	1,124,856.22	0.00	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	587,248,142.35	9.65	62,751,857.65	111,803,126.00
025210200100	020420	Federal Government Supported Third National Urban Water Sector Reform Programme	610,000,000.00	610,000,000.00	0.00	100.00	610,000,000.00	0.00
025210200100	020424	Reinforecement of Birnin kudu Regional Water Supply	750,000.00	750,000.00	0.00	100.00	750,000.00	0.00
025210200100	020425	Reinforecement of Kazaure Regional Water Supply	0.00	0.00	0.00	0.00	0.00	0.00
025210300100		Rural Water Supply & Sanitation Agency	2,173,000,000.00	1,765,000,000.00	1,462,829,759.35	17.12	302,170,240.65	1,136,037,467.03
025210300100	020400	Rural Water Supply -Utility Vehicle and Mechanical Equipments	16,000,000.00	16,000,000.00	5,980,800.00	62.62	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	1,456,848,959.35	15.89	275,151,040.65	878,862,202.00
025210300100	020402	Food & Nutrition [Water & Sanitation Related] Programmes	5,000,000.00	5,000,000.00	0.00	100.00	5,000,000.00	4,805,518.00
025210300100	020403	Water Sanitation & Hygiene Promotion	12,000,000.00	12,000,000.00	0.00	100.00	12,000,000.00	243,590,650.03
025210400100		Small Town Water Supply Agency	1,480,000,000.00	1,480,000,000.00	1,248,423,155.86	15.65	231,576,844.14	1,023,010,292.76
025210400100	020404	Rehabilitation of Existing Water Supply Schemes	158,000,000.00	158,000,000.00	88,774,343.00	43.81	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	31,547,621.86	42.64	23,452,378.14	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
025210400100	020408	Installation of Solar Based Power Plants	1,210,000,000.00	1,210,000,000.00	1,115,585,191.00	7.80	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	49.94	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	100.00	2,000,000.00	2,321,645.55
026000100100		Ministry of Land, Housing & Urban Development	935,000,000.00	1,303,000,000.00	645,217,768.70	50.48	657,782,231.30	1,347,114,310.95
026000100100	020500	New Government House [Existing & New Structures and Facilities]	100,000,000.00	100,000,000.00	0.00	100.00	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	100.00	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	100.00	25,000,000.00	129,131,563.00
026000100100	020518	Land & Properties Compensation	250,000,000.00	618,000,000.00	278,310,074.70	54.97	339,689,925.30	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	11.36	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	100.00	25,000,000.00	38,125,987.60
026000100100	020521	Aerial Photography & Mapping	20,000,000.00	20,000,000.00	0.00	100.00	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	100.00	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	15,926,000.00	20.37	4,074,000.00	9,230,452.00
02600010001000	020523	Legislative Staff Quarters, Dutse	400,000,000.00	400,000,000.00	284,501,694.00	0.00	0.00	0.00
026000200100		Jigawa State Housing Authority	1,607,000,000.00	1,607,000,000.00	164,661,617.00	89.75	1,442,338,383.00	23,381,034.81
026000200100	020502	Low Cost Housing Scheme	267,000,000.00	267,000,000.00	164,661,617.00	38.33	102,338,383.00	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
026000300100		State Urban Development Board	100,000,000.00	100,000,000.00	56,106,626.61	43.89	43,893,373.39	53,500,000.00
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	37,852,369.25	31.18	17,147,630.75	42,587,988.45
026000300100	020511	Development of Master Plan for Urban Centres	25,000,000.00	25,000,000.00	18,254,257.36	26.98	6,745,742.64	2,147,877.58

026000300100	020513	Urban Development Engineering Workshop	20,000,000.00	20,000,000.00	0.00	100.00	20,000,000.00	8,764,133.97
026000400100		Dutse Capital Development Authority[DCDA]	65,000,000.00	65,000,000.00	46,826,588.00	27.96	18,173,412.00	1,095,990,680.08
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	27.96	18,173,412.00	1,095,990,680.08

JIGAWA STATE FINANCIAL REPORT, 2019
Notes to Financial Statement No. 17C
CAPITAL EXPENDITURE [LAW & JUSTICE SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	03	LAW AND JUSTICE	594,000,000	607,700,000.00	162,802,022.59	73.21	444,897,977.41	122,737,629.08
031800500100		High Court of Justice	119,000,000	132,700,000.00	42,546,641.00	67.94	90,153,359.00	61,513,486.43
031800500100	020504	High Court Judges Houses	38,000,000	38,000,000.00	14,039,697.00	63.05	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	36.23	16,193,056.00	26,992,844.00
031800500100	040003	High Court of Justice [Special Expenditures]	50,000,000	50,000,000.00	0.00	100.00	50,000,000.00	26,952,005.00
031800600100		Sharia Court of Appeal	335,000,000	335,000,000	98,303,628.15	70.66	236,696,371.85	22,518,484.41
031800600100	020500	Constuction of Staff Houses for Sharia Court of Appeal	10t	10t	0.00	0.00	0.00	0.00
031800600100	020509	Renovation of Sharia Courts Residences	83,000,000	83,000,000	58,783,875.00	29.18	24,216,125.00	0.00
031800600100	040004	Renovation of Sharia Courts Buildings	150,000,000	150,000,000	39,519,753.15	73.65	110,480,246.85	18,600,149.00
031800600100	040005	Sharia Court of Appeal H/Quarters [Special Expenditures]	102,000,000	102,000,000	0.00	100.00	102,000,000.00	3,918,335.41
031801100100		Judicial Service Commission	40,000,000.00	40,000,000.00	0.00	100.00	40,000,000.00	9,981,913.15
031801100100	040001	Judicial Service Commission Head Quartes [Special Expenditures]	40,000,000.00	40,000,000.00	0.00	100.00	40,000,000.00	9,981,913.15
032600100100		Ministry of Justice	100,000,000.00	100,000,000.00	21,951,753.44	78.05	78,048,246.56	28,723,745.09

032600100100	040007	Ministry of Justice [Special Expenditure]	100,000,000	100,000,000	21,951,753.44	78.05	78,048,246.56	28,723,745.09
032601100100		Justice sector & Law Reform Commission [Special Expenditure]	10†	10†	0.00	0.00	0.00	0.00
032601100100	040000	Justice sector & Law Reform Commission [Special Expenditure]	10†	10†	0.00	0.00	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17D

CAPITAL EXPENDITURE [SOCIAL SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2019 N	FINAL BUDGET 2019 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	05	SOCIAL SECTOR	28,008,000,000.00	27,974,000,000.00	20,740,776,972.76	25.86	7,233,223,027	20,780,681,289
051400100100		Ministry of Women Affairs	160,000,000.00	160,000,000.00	64,899,503.07	59.44	95,100,497	132,478,780
051400100100	060300	Women Development Programmes	90,000,000	90,000,000	48,877,257.45	45.69	41,122,743	64,704,767
051400100100	060301	Reformatory School K/Hausa	15,000,000	15,000,000	0.00	100.00	15,000,000	1,906,149
051400100100	060302	Child Development Programme	15,000,000	15,000,000	13,148,000.12	12.35	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	100.00	5,000,000	6,106,000
051400100100	060306	V. V. F. Hospital Jahun	5,000,000	5,000,000	2,874,245.50	42.52	2,125,755	4,979,564
051400100100	060308	Government Zonal Social Welfare Offices	30,000,000	30,000,000		100.00	30,000,000	14,800,913
051400100200		Rehabilitation Board	410,000,000	410,000,000	365,956,593.50	10.74	44,043,407	890,072,310
051400100200	060311	Social Rehabilitation Programme	400,000,000	400,000,000	365,956,594	8.51	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	0.00	858,197,352
051700100100		Ministry of Education, Science & Technology	2,364,000,000.00	2,364,000,000.00	2,131,464,242.55	9.84	232,535,757	3,484,533,770
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	7.78	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	36.82	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	108,751,258.24	8.61	10,248,742	99,397,742
051700100100	060017	Ministry of Education H/Quarter and Zonal Officers [Special Expenditure]	630,000,000.00	621,000,000.00	546,774,500.00	11.95	74,225,500	197,594,626
051700100100	060037	Global Partnership for Education [World Bank] Support Programme	410,000,000.00	410,000,000.00	387,844,291.77	5.40	22,155,708	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	12.52	6,259,550	118,851,951
051700300100		State Universal Basic Education Board	5,670,200,000.00	5,670,200,000.00	4,083,039,402.75	27.99	1,587,160,597	7,235,670,589
051700300100	060002	Universal Basic Education - Primary & JSS Structures	5,200,000,000	5,200,000,000.00	3,722,990,607.75	28.40	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	10t	10t	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	40.11	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	38,903,149.44	22.19	11,096,851	228,159,126
051700300100	060008	Basic Education -Food and Nutrition Intervention and Support	6,000,000	6,000,000	0.00	100.00	6,000,000	5,349,512

051700300100	060010	UBEC Special Intervention Programme [Capacity Building and Instructional Materials]	300,000,000	300,000,000	248,975,254.82	17.01	51,024,745	301,803,564
051700300100	060039	Special/Basic Education Programme	40,000,000	40,000,000	30,728,704.74	23.18	9,271,295	23,103,501
051700100200		State Educational Inspectorate and Monitoring Unit	27,500,000.00	27,500,000.00	0.00	0.00	0.00	0.00
		State Educational Inspectorate and Monitoring Unit Programmes	27,500,000	27,500,000	0.00	0.00	0.00	0.00
051700800100		Library Board	37,000,000.00	37,000,000.00	36,345,619.25	1.77	654,381	0.00
051700800100	060003	Development of Libraries	37,000,000	37,000,000	36,345,619	1.77	654,381	0.00
051701000100		Agency For Mass Education	121,000,000.00	121,000,000.00	99,230,139.26	17.99	21,769,861	112,950,014
051701000100	060032	Adult & Non-Formal Education	69,000,000	69,000,000.00	54,470,981.71	21.06	14,529,018	67,218,583
051701000100	060034	Basic and Post Literacy Continuing Remedial Education	44,000,000	44,000,000.00	39,130,513.14	11.07	4,869,487	36,108,215
051701000100	060035	Women Vocational Education Centers	8,000,000	8,000,000.00	5,628,644.41	29.64	2,371,356	9,623,216
051701100100		Nomadic Education Agency	93,200,000.00	91,200,000.00	58,871,478.44	35.45	32,328,522	55,382,565
051701100100	060011	Nomadic Basic Education [Structures and Facilities]	28,200,000.00	26,200,000.00	24,347,227.31	7.07	1,852,773	5,683,813
051701100100	060012	Nomadic Basic Education [Furniture and Instructional Materials]	65,000,000.00	65,000,000.00	34,524,251.13	46.89	30,475,749	49,698,753
051701800100		Jigawa State Polytechnic	750,000,000.00	750,000,000.00	645,290,381.80	13.96	104,709,618	462,268,228
051701800100	060027	State Polytechnic Projects	750,000,000	750,000,000	645,290,381.80	13.96	104,709,618	462,268,228
051701800200		Bilyaminu Usman Polytechnic	170,000,000.00	170,000,000.00	54,315,164.81	68.05	115,684,835	65,445,066
051701800200	060030	Bilyaminu Usman Polytechnic Programmes	170,000,000.00	170,000,000.00	54,315,164.81	68.05	115,684,835	65,445,066

051701900100		Jigawa State College of Education	580,000,000	580,000,000	573,420,558	1.13	6,579,442	617,531,334
051701900100	060025	College of Education [Projects & Programmes]	580,000,000	580,000,000	573,420,558	1.13	6,579,442	617,531,334
051702100100		Sule Lamido University, K/Hausa	4,250,000,000.00	4,250,000,000.00	2,972,988,342.00	30.05	1,277,011,658	1,188,765,993.25
051702100100	060031	Sule Lamido University [Projects & Programmes]	4,250,000,000.00	4,250,000,000.00	2,972,988,342.00	30.05	1,277,011,658	1,188,765,993
051705500100		Science & Technical Education Board	270,000,000.00	270,000,000.00	243,974,464.00	9.64	26,025,536	77,543,508
051705500100	060009	Scinece and Technical Schools Structures and Facilities	192,000,000.00	168,000,000.00	171,484,704.00	(2.07)	(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	5.26	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	73.25	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	7.03	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
051705600100		Jigawa State Scholarship Board	25,000,000.00	25,000,000.00	0.00	100.00	25,000,000	0.00
051705600100	010005	Special Expenditure	25,000,000.00	25,000,000.00	0.00	100.00	25,000,000	0.00
051705600200		Dutse Model/Capital School	55,000,000.00	55,000,000.00	43,753,159.38	20.45	11,246,841	0.00
051705600200	060018	Dutse Model/Capital Schools Projects	55,000,000.00	55,000,000.00	43,753,159.38	20.45	11,246,841	0.00
051706000100		Jigawa State College of Islamic Legal Studies	147,000,000.00	147,000,000.00	136,996,359.14	6.81	10,003,641	30,855,687

051706000100	060028	College of Islamic Legal Studies Programmes	147,000,000.00	147,000,000.00	136,996,359.14	6.81	10,003,641	30,855,687
051706100100		Institute of Information Technology	166,000,000.00	166,000,000.00	163,964,119.18	1.23	2,035,881	41,034,442
051706100100	060029	Institute of Information Technology Projects	166,000,000.00	166,000,000.00	163,964,119.18	1.23	2,035,881	41,034,442
051706300100		Islamic Education Bureau	1,050,000,000.00	1,050,000,000.00	811,065,150.33	22.76	238,934,850	423,831,079
051706300100	060023	Islamic/Qur'anic Education Programmes	1,010,000,000.00	1,010,000,000.00	775,273,998.17	23.24	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	35,791,152.16	10.52	4,208,848	113,567,988
051706400100		Bamaina Academy	62,000,000.00	62,000,000.00	52,848,532.67	14.76	9,151,467	0.00
051706400100	060009	Provision of Structures & Facilities	62,000,000.00	62,000,000.00	52,848,532.67	14.76	9,151,467	0.00
052100200100		Ministry Of Health	7,132,000,000.00	7,132,000,000.00	6,082,986,235.97	14.71	1,049,013,764	4,377,323,356
052100200100	060200	Public Health Laboratory, Dutse	10f	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	935,745,821.00	6.43	64,254,179	757,484,581
052100200100	060227	FG/MDGs Supported Community Health Insurance [Counter Funding]	100,000,000.00	100,000,000.00	0.00	100.00	100,000,000	9,329,471
052100200100	060216	Health Management Information Data-base Development	4,000,000.00	4,000,000.00	0.00	100.00	4,000,000	7,854,006
052100200100	060211	Malaria Control Booster Programme	20,000,000.00	20,000,000.00	0.00	100.00	20,000,000	8,341,753
052100200100	060204	Establishment of Health and Operational Research Unit	10f	10f	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	18,245,321.25	39.18	11,754,679	8,804,241
052100200100	060218	Improvement of General Hospitals	1,540,000,000.00	1,540,000,000.00	1,359,106,341.87	11.75	180,893,658	798,517,082
052100200100	060219	Ophthalmic Units in Some General Hospitals	20,000,000.00	20,000,000.00	0.00	100.00	20,000,000	12,739,435
052100200100	060220	Pychiatric Hospital, Kazaure Projects	10,000,000.00	10,000,000.00	0.00	100.00	10,000,000	9,050,056
052100200100	060228	College of Nursing Midwifery Birnin Kudu Projects	125,000,000.00	125,000,000.00	93,764,376.21	24.99	31,235,624	33,893,816
052100200100	060229	School of Health Technology, Jahun Projects	98,000,000.00	98,000,000.00	52,741,258.38	46.18	45,258,742	71,051,752
052100200100	060230	Shool of Nursing Hadejia Projects	98,000,000.00	98,000,000.00	83,610,858.52	14.68	14,389,141	75,208,554
052100200100	060213	Leprasy Referral & T.B. Hospital, Hadejia	27,000,000.00	13,000,000.00	12,098,450.36	6.93	901,550	101,267,928
052100200100	060206	World Bank Supported Save One Million Lives Health Programme	810,000,000.00	810,000,000.00	627,784,942.41	22.50	182,215,058	351,042,620
052100200100	060221	Primary Eyecare Onchocerciasis	20,000,000.00	34,000,000.00	0.00	100.00	34,000,000	8,777,750
052100200100	060222	Jigawa State Drug Management Agenct [JIMSO]	35,000,000.00	35,000,000.00	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	1,380,170,419.85	12.65	199,829,580	745,997,586
052100200100	060231	Establishment of School of Midwifery Babura	400,000,000.00	400,000,000.00	332,592,141.78	16.85	67,407,858	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	1.07	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
052100200100		Jigawa State Agency for the Control of AIDS [JISACA]	95,000,000.00	95,000,000.00	0.00	100.00	95,000,000	25,000,000
052100200100	060210	SACA HIV/AIDS Control Programme	95,000,000.00	95,000,000.00	0.00	100.00	95,000,000	25,000,000
052100300100		Primary Health Care Development Agency	1,997,000,000.00	1,997,000,000.00	954,435,220.52	52.21	1,042,564,779	776,427,376
052100300100	060208	Food & Nutrition [PHC-Related] Programme	362,000,000.00	362,000,000.00	176,854,235.60	51.15	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	525,727,197.69	38.51	329,272,802	254,480,247
052100300100	060202	Primary Healthcare Programmes/Projects	400,000,000.00	400,000,000.00	0.00	100.00	400,000,000	38,712,717
052100300100	060203	PHCDA [Health System] Programmes/Projects	20,000,000.00	20,000,000.00	10,737,521.72	46.31	9,262,478	0.00
052100300100	060207	Supplimentary Immunisation Activities	360,000,000.00	360,000,000.00	241,116,265.51	33.02	118,883,734	289,439,546
052111600100		Rasheed Shekoni Specialist Hospital, Dutse	26,000,000.00	26,000,000.00	24,582,943.85	5.45	1,417,056	21,428,066
052111600100	060224	Rasheed Shekoni Specialist Hospital Activities	26,000,000.00	26,000,000.00	24,582,943.85	5.45	1,417,056	21,428,066
052300100100		Ministry of Information, Youth, Sports & Culture	118,000,000.00	118,000,000.00	31,572,119.84	73.24	86,427,880	52,264,136
052300100100	010100	Publc Enlightenment & Information Equipment	14,000,000.00	14,000,000.00	5,073,000.00	63.76	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	92.85	13,927,000	16,689,753
052300100100	010103	State Television Projects	32,000,000.00	32,000,000.00	21,207,753.10	33.73	10,792,247	0.00
052300100100	010101	Social Re-orientation & Mobilisation, Education, Information & Communication	41,000,000.00	41,000,000.00	590,000.00	98.56	40,410,000	1,212,227
052300200100		History & Culture Bureau	7,000,000.00	7,000,000.00	1,560,421.31	77.71	5,439,579	612,000
052300200100	010105	Archives & Reference Library	4,000,000.00	4,000,000.00		100.00	4,000,000	612,000
052300200100	010106	Open Air Theatre, Dutse	3,000,000.00	3,000,000.00	1,560,421.31	47.99	1,439,579	
052300100100	010112	Arts Exhibition & Multimedia Censorship	2,000,000.00	2,000,000.00	507,524.12	74.62	1,492,476	4,981,655
052300300100		Jigawa State Broadcasting Corporation [State Television]	32,000,000.00	32,000,000.00	21,252,438.85	33.59	10,747,561	0.00
052300300100	010103	Jigawa State State Television Projects	32,000,000.00	32,000,000.00	21,252,438.85	33.59	10,747,561	0.00
052300400100		Jigawa State Broadcasting Corporation [Radio]	34,000,000.00	34,000,000.00	29,285,421.45	13.87	4,714,579	96,953,208
052300400100	010102	Jigawa Broadcasting Corporation Projects	34,000,000.00	34,000,000.00	29,285,421.45	13.87	4,714,579	96,953,208
052300500100		State Printing Press	72,000,000.00	72,000,000.00	66,619,753.50	7.47	5,380,247	0.00
052300500100	010104	Government Printing Press Activities	72,000,000.00	72,000,000.00	66,619,753.50	7.47	5,380,247	0.00
052300700100		Jigawa State Sports Council	45,000,000.00	45,000,000.00	35,928,725.35	20.16	9,071,275	-
052300700100	010108	Stadium & Sports Development	35,000,000.00	35,000,000.00	26,102,393.35	25.42	8,897,607	0.00
052300700100	010109	Improvement of Hadejia Township Stadium	10,000,000.00	10,000,000.00	9,826,332.00	1.74	173,668	0.00

053500100100		Ministry of Environment	900,100,000.00	900,100,000.00	157,504,802.10	82.50	742,595,198	543,726,349
053500100100	060100	Forest Nurseries Development & Production of Seedlings	40,000,000.00	40,000,000.00	0.00	100.00	40,000,000	23,795,648
053500100100	060101	Forest Shelterbelt & Natural Forest Reserve Development	25,000,000.00	25,000,000.00	0.00	100.00	25,000,000	13,720,520
053500100100	060102	Forest Extension & Multiplication Programme	10,000,000.00	10,000,000.00	0.00	100.00	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	100.00	5,000,000	9,598,765
053500100100	060107	Natural Lakes Conservation	17,000,000.00	17,000,000.00	7,671,250.00	54.88	9,328,750	11,644,000
053500100100	060104	Environmental Research & Database Development	3,000,000.00	3,000,000.00	0.00	100.00	3,000,000	1,461,043
053500100100	060108	Nature Conservation Programme	4,000,000.00	4,000,000.00	7,671,250.00	(91.78)	(3,671,250)	4,129,875
053500100100	060116	Flood & Erosion Control Projects	634,100,000.00	634,100,000.00	49,742,547.85	85.60	542,775,246	375,342,335
053500100100	060111	Pollution Control Programme	7,000,000.00	7,000,000.00	1,095,000.00	84.36	5,905,000	1,587,655
053500100100	060105	Second Forestry Projects [World Bank Financed]	5,000,000.00	5,000,000.00	0.00	100.00	5,000,000	2,682,250
053500100100	060112	Dutse Erosion Control	150,000,000.00	150,000,000.00	91,324,754.25	39.12	58,675,246	92,199,959
053501600100		Jigawa State Environmental Protection Agency	65,000,000.00	65,000,000.00	28,144,774.77	56.70	36,855,225	48,723,434
053501600100	060113	Flood & Erosion Control Projects Maintenance	15,000,000.00	15,000,000.00	14,469,753.44	3.53	530,247	4,735,177
053501600100	060110	Environmental Health Programme	50,000,000.00	50,000,000.00	13,675,021.33	72.65	36,324,979	43,988,256
053505600100		Alternative Energy Fund	30,000,000.00	30,000,000.00	6,102,254.36	79.66	23,897,746	0.00

053505600100	060115	Development of Alternative Energy Sources	30,000,000.00	30,000,000.00	6,102,254.36	79.66	23,897,746	0.00
055100100100		Min. For Local Government & Community Development	1,074,500,000.00	1,042,500,000.00	762,378,650.76	26.87	280,121,349	19,860,000
055100100100	020510	Community & Self-Help Development Projects	2,000,000.00	2,000,000.00	0.00	100.00	2,000,000	0.00
055100100100	020510	Ward level community - driven development intervention	1,035,000,000.00	1,035,000,000.00	762,378,650.76	26.34	272,621,349	0.00
055100100100	010004	Min. For Local Government Special Expenditure & Projects	37,500,000.00	5,500,000.00	0.00	100.00	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	ACTUAL YEAR 2019 N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	3,600,000,000.00	2,728,941,871.21
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		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 III [JARDA] N	IFAD/WORLD BANK [JARDA] N	ACTUAL YEAR 2019 N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED AMOUNT	190,223,951.84	494,592,451.07	684,816,402.91	1,860,566,261.49
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	ACTUAL YEAR 2019 N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED STATEWIDE	14,300,000.00	8,830,600.00
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. 21A

PUBLIC DEBT CHARGES

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

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

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 21B

PUBLIC DEBT CHARGES

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

PUBLIC DEBT CHARGES SUMMARY

S/NO	TYPE/CATEGORY	CURRENT YEAR 2019		PREVIOUS YEAR 2018
1	DEDUCTION AT SOURCE [FAAC]:			
	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	OTHERS: AT TREASURY			
	LOANS REPAYMENTS		248,891,933.04	-
	TOTAL	-	3,225,849,674.10	1,915,899,075.12

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

S/N	NAME OF MDAs	BANK NAMES	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	5,393,189.84
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	106,949.03
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	89,026,536.27
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	206,593.33
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	227,773.36
37	Ministry of Finance & Economic Planning (Car Loan)	UNITY BANK	62,062,855.40	679,942.58
	Ministry of Finance & Economic Planning (State and Local Government Joint Project)	Zenith		839,091,386.36
	Ministry of Finance & Economic Planning (Retention)			414,849,045.30
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	41,147,612.48
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	87,157.06
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	23,111.73
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	111,434.82
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	4,029,712.33

100	Birniwa General Hospital	UNION BANK	996,173.86	877,087.23
101	Birniwa General Hospital	UNION BANK	3,810,887.13	2,595.51
102	Birniwa General Hospital	UNION BANK	1,504,423.37	3,428,526.89
103	Dutse General Hospital	UNITY BANK	225,010.94	1,213,353.25
104	Gumel General Hospital	UNITY BANK	29,036.31	21,059.54
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	14,085.15
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	613.90
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	
24	Directorate of Salary and Pension Administration	FIDELITY BANK		65,895,176.75
	TOTAL		4,564,639,973.41	6,464,631,057.33

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 23

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

S/N	NAME OF MDAs	BANK NAMES	ACCOUNT NUMBER	BANK BALANCES	ACTUAL 2018
1	FAAC ACCOUNT	ZENITH BANK		32,833,283.55	241,468,039.24
2	CAPITAL EXPENDITURE ACCOUNT	ZENITH BANK		4,401,066.19	312,679,942.58
3	STABILIZATION ACCOUNT	ZENITH BANK		399,997,225.12	230,414,441.75
4	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	52,579,833.55
	SUB - TOTAL			5,342,890,519.93	4,996,147,661.29
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		500,000,000.00	5,000,000,000.00
	SUB - TOTAL			5,000,000,000.00	9,552,376,874.90
	TOTAL			10,342,890,519.93	14,548,524,536.19

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]	Economic Empowerment Loans:-		
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	459,845,206.63	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	384,106,172.21	
	SUB-TOTAL	1,681,834,313.34	960,191,429.66

JIGAWA STATE FINANCIAL REPORT, 2019

JIGAWA STATE MINISTRY OF FINANCE INCORPORATED

Note to the Financial Statement No. 25

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

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

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

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 26

Investment in Government Owned Companies

S/N	NAME OF COMPANY	OPENING BAL. N	DEBT AGE	DISBURSEMENTS CURRENT YEAR N	BALANCE TO DATE N
1	Babura Community Bank	14,000,000.00	2007	-	14,000,000.00
2	Galaxy ICT	386,448,000.00	2003/2005	-	386,448,000.00
	„	80,000,000.00	2006	-	80,000,000.00
	„	63,480,263.90	2007	-	63,480,263.90
	„	37,007,977.80	13/03/08	-	37,007,977.80
	SUBTOTAL	580,936,241.70		-	580,936,241.70
3	JASCO	1,000,000,000.00	2017	-	1,000,000,000.00
	SUBTOTAL	1,000,000,000.00		-	1,000,000,000.00
4	Jigawa Savings & Loan Limited	2,082,325,535.03	2013	-	2,082,325,535.03
	„	40,468,559.45	11/04/08	-	40,468,559.45
	„	10,000,000.00	14/02/02	-	10,000,000.00
	„	17,205,905.52	2005	-	17,205,905.52
	SUBTOTAL	2,150,000,000.00		-	2,150,000,000.00
5	3-Stars Hotel [Terminal Benefits]	108,698,623.71	2017	-	108,698,623.71
	[Structures/Facilities]	-	2018	10,869,862.37	10,869,862.37
	SUBTOTAL	108,698,623.71		10,869,862.37	119,568,486.08

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

	[vi] 12No. Toyota Hummer & 15No. Shiron Busses on Loan	81,250,000.00	''		26,250,000.00
	[vii] 40No. [25Tonner] Rice Miller Machines on Loan	32,880,000.00	''		15,880,000.00
	[viii] Plastic Melter Machines [TEMAM Investments]	7,500,000.00	''		7,500,000.00
	[ix] Empowerment Loan to 40No. Paddy Rice Dealers	10,000,000.00	''		8,000,000.00
	[x] Mobile Veterinary Clinic Empowerment Loan	27,412,000.00	''		19,212,000.00
	[xi] 74No. Threshers & 44No. Milling Machines Loan	24,136,000.00	''		24,336,000.00
	[xii] Farm Implements & Machines to Farmers on Loan	98,560,000.00	''		58,560,000.00
	[xiii] 10No. Threshers on Loan to Farmers [Through A. F. A. N.]	88,000,000.00	''		44,000,000.00
	SUB-TOTAL	480,706,500.00	-	-	268,706,500.00
	TOTAL	6,081,151,989.15		10,869,862.37	5,880,021,851.52
	Less: Repayments of 2017/2018 Cluster Loans [Revolving]			0	586,950,961.54
	NET BALANCE OF INVESTMENTS FUND 31/12/2018			10,869,862.37	5,293,070,889.98

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 27

Personal Advances

S/NO	CATEGORY	ACTUAL YEAR 2019 N	PREVIOUS YEAR 2018 END BALANCE
	CONSOLIDATED	1,452,773,611.72	1,679,201,660.98
1	MOTOR VEHICLE	1,341,020,997.08	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
			3,795,265,079.50

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 29

TRANSFER FROM CONSOLIDATED REVENUE FUND

S/N	MONTH	ACTUAL YEAR 2019 N	PREVIOUS YEAR 2018 END BALANCE
	CONSOLIDATED AMOUNT [A+B]	31,688,162,664.09	35,061,979,264.78
[A]	Capital Expenditure Account	23,615,645,664.18	29,061,979,264.78
1	JANUARY	4,556,365,955.67	919,171,230.98
2	FEBRUARY	1,840,048,792.75	3,323,231,143.79
3	MARCH	2,140,403,382.34	1,285,559,269.71
4	APRIL	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	NOVEMEBER	2,825,581,860.87	3,036,404,940.16
12	DECEMBER	2,962,807,485.35	3,533,966,081.84

[B]	State & Local Government Joint Projects Account	8,072,516,999.91	6,000,000,000.00
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	ACTUAL YEAR 2019 N	PREVIOUS YEAR 2018 END BALANCE
	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 Retention Account	314,321,749.90	568,081,491.08