JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

ON THE FINANCIAL STATEMENTS AND ACCOUNTS OF JIGAWA STATE GOVERNMENT

For

THE YEAR ENDED 31ST DECEMBER, 2023

JUNE, 2024

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FOREWORD BY THE STATE AUDITOR GENERAL

The statutory basis of mandate to audit Accounts of the State Government isclearly stated in section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 8(1) of the Jigawa State Audit Law, No. 5, of 2019(as amended) which provides for the appointment of an Auditor General of the State who shall audit the public accounts of the State and of all public offices and courts of the State and submit his report to the House of Assembly of the State through Pubic Account Committee (PAC). For this purpose, the Auditor General or any person authorised by him, in that respect, shall have access to all the books, records, returns or other documents relating to those accounts S.125 (2).

The Principal Legal framework for Public Audit in Jigawa State is the Jigawa State Audit Law No.5 of 2019 signed by the Executive Governor on 17th July 2019. The Principal Law has now been amended twice cited as Jigawa State Audit Law (amendment Law No.1) signed on 25th June 2021 and Jigawa State Audit Law (amendment Law No.2) assented to on 5th November 2021 by the Governor.

It is a great pleasure for me having been appointed as the 10th substantive Auditor General of Jigawa State on Friday, 20th January, 2023 and the appointment confirmed by the State House of Assembly on the 16th March, 2023 to hereby submit my second time report for the year ended 31st December, 2023.

ADOPTION OF IPSAS ACCRUAL ACCOUNTING:
The process of Adoption of the International Public Sector Accounting Standard (IPSAS) Accrual Accounting began on the General-purpose Financial Statement (GPFS) of the State from the year 2021 and subsequently additional efforts are being made to continue Accrual IPSAS Accounting on the 2022 and 2023 accounts. The efforts to migrate from cash basis reporting format to Accrual concept is in pursuant to Jigawa State Government Commitment to full disclosure of its financial transactions as it demonstrated in its quest for accountability and transparency in the management of public resources. It is also worthy to mention that, having migrated to IPSAS Accrual reporting system both Office of the Accountant General and Office of the State Auditor General, experienced challenges and obstacles which is gradually being overcome more especially the valuation of Property Plant and Equipment (PPE) and maintenance of fixed Assets Registers by Government Ministries, Departments and Agencies (MDAs). The IPSAS Accrual on GPFS is aimed at informing citizens, Development partners, and other stakeholders transparently.

Let me seize this opportunity to acknowledge and appreciate the Government of Jigawa State and the effort of His Excellency the Governor of Jigawa State **Malam Umar Namadi, FCA** for his invaluable assistance in ensuring that the Financial Statement is developed and produced. Finally, many thanks to management and staff of the Accountant General`s Office as well as my staff for their contributions towards the success of this exercise.

10/06/2024

(Dr.) Garba Muhammad Dutse, FCA, FCTI
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Auditor General, Jigawa State.

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Ref: MOF/AG/SIFMIS/2023/VOL.1/217 **Date: 19th Sha'aban,1445**
20th March, 2024

RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2023 Financial Statements is within the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) hence the valuation of legacy assets is still inconclusive as such transitional exemptions still apply.

As the Accountant General, and the State's Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfil these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded to prevent fraud and irregularities with resources are safeguarded.

Efforts were made to ensure that these Financial Statements reflect the true and fair view of the Financial Position of Jigawa State Government as at 31st December 2023 and its operations for the year ended on that date.

I accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

20/03/2024

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Ref: MOF/AG/SIFMIS/2023/VOL.1/217 **Date: 10th Ramadan,1445 AH**
20th March, 2024

JIGAWA STATE GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS
Summary of Significant Accounting Policies

General Information

The State Financial information for the year ended 31st December, 2022 were authorized for issue by the Accountant General on 29th March, 2023. Jigawa State Government principal activities are the provision of Infrastructure, Educational, Housing, Justice, Transport, Agricultural and Health services, Waste Management and Emergency services. The State's registered office is located New State Secretariat Complex, Dutse, Jigawa State, Nigeria.

Statement of compliance with IPSAS and transitional explanations

The financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33, allows Jigawa State Government a period of up to three years (from January 2021 to December, 2024) to recognised and or measure certain assets and or liabilities.

In its transition to accrual basis IPSASs, Jigawa State Government took advantage of this transitional exemption for its yet to be valued and yet to be recognized assets and liabilities. Co-ordinated efforts are currently being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other infrastructure related MDAs. Verifiable reports of the committee with respect to the number and depreciated fair value assessment of Land, Building, Road Infrastructure and Water Infrastructure shall be aggregated and finally recognized in the year 2024 exclusively Accrual Basis IPSAS Financial Statements.

As a result of the above-mentioned, Jigawa State Government is unable to make an explicit and unreserved statement of compliance with accrual basis IPSASs in preparing its transitional IPSAS financial statements for this reporting period.

The State Financial Statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand sign (N'000) is not indicated.

The accounting policies have been consistently applied to all years presented. The State financial statements are prepared on an accrual basis.

The Accounting Policies

A- Measurement Basis
These GPFS have been prepared under the historical cost convention (as modified by revaluation or fair value of certain assets and liabilities where applicable).

B- The extent to which an state has applied transitional provisions in any IPSAS as may be directed by Governments.

C- Other Accounting Policies

Basis of Accounting

These GPFS have been prepared tastefully on Transitional Accrual Basis of Accounting.

Accounting Period

The accounting year (fiscal year) shall be from 1st January to 31st December in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

Consolidation Policy (applicable to controlling entities)

All MDA of the Government shall be submitting their transcript on monthly basis to the SIFMIS on or before 10th of the subsequent month which consolidated to formulate sole Jigawa State Financial Statement and report of the Accountant General except GPSE.

The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption Accrual Basis IPSAS) FAAC Technical Sub-committee on IPSAS implementation guideline.

All the Parastatals other than GPSE are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.

These Controlling Entity with interest in a GPSE should account for such by presenting it as an investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position.

These entities are Jigawa State Agricultural Supply Company, Jigawa State Pharmaceutical Supply Company Limited, Jigawa State Investment and properties limited and Jigawa State Savings and loans Limited.

Comparative Information

The General Purpose Financial Statements shall disclose all numerical information relating to previous period (2022 and 2021) simultaneous for comparative purposes.

Completeness

The General Purpose Financial Statements information have satisfies the recognition criteria and completed within the bounds of materiality and cost-benefit considerations.

Prudence

There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General Purpose Financial Statements information.

Neutrality

The Information on this General Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence the making of a decision or judgment.

Verifiability

The Financial Statements information presented in the way that assures all the users that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.

Understand-ability

The Financial Statements information are presented in a manner that facilitates expert and non-expert users to comprehend its meaning. For better Understandability the report is enhanced where information is classified, characterised and presented clearly and concisely.

Budget Figures

The Financial Statements of JIGAWA State Government have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2021 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended.

The Accounting Framework of the Jigawa State Government focusses on reporting the budgetary activities of the government for the financial year as laid down in the appropriation law.

Revenue: Non exchange transactions Fees, taxes and fines

Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.

Other non exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Other operating revenues

Other operating revenues arise from exchange transactions in the ordinary course of the Entity's activities.

Revenues comprise the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of an Entity's activities.

Revenue is shown net of tax, returns, rebates and discounts.

Sales of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually when goods are delivered. The amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the state.

Rendering of services

Revenue from the rendering of services to the state of completion or when the outcome of the transaction can be stately estimated is recognized. These are measured by reference to the Labour hours, cost incurred to date as a percentage of total estimated labour hours or the total cost.

Interest Income

The effective yield method is to be applied in determining the interest income, and the effective yield discounts estimated cash receipts through the anticipated life of the financial assets to the assets net carrying amount. The method applied this yield to the principal outstanding to determine interest income for the period.

Other Revenue / Income

Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.

Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

Aid and Grants:

Aid and Grants to an Entity is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.

Grant should be recognised as either in kind (assets, goods or service) or Cash

Assets related grant for which conditions are fully met should be recognised systematically as income in the GPFS to compensate the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to an Entity are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these dues is not probable.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

Expenses:

All expenses should be reported on an accrual basis, i.e. all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities. **Under the Defined Contribution Scheme**:

Public Entities make pension and national insurance contributions on behalf of employees in line with Pension Act 2014 as amended. The contributions are treated as payments to a defined contribution pension plan.

A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFA).

The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

The contributions are recognized as employee benefit expense when they are due.

Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available

Interest on Loans:

Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).

Interest expense is accrued using the effective interest rate method.

The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount.

The method applies this rate to the principal outstanding to determine interest expense in each period.

Foreign currency transactions:

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

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

Foreign Exchange gains/losses are recognised as income or expenses in the Statement of Financial Performance.

Gain or loss from the translation of foreign operations result should be recognised in the reserve (translation reserve)

Minority Interest

This represents the interests of external parties during the year under review.

Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.

Investing activities - These are the activities relating to the acquisition and disposal of non-current assets.

Financing activities - These comprise the change in equity and debt capital structure of the PSE.

Cash & Cash Equivalent

Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Cash & cash Equivalent is reported under Current Assets in the statement of financial position

Accounts Receivable:

Receivables from Exchange Transactions

Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

Receivables from Non-exchange Transactions

Receivables from non-exchange transactions comprise; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract.

These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fine charged etc.

These receivables are subsequently adjusted for penalties as they are charged or possible write down as a result of impairment. Interest and penalties charged on tax receivables are presented as tax revenue in the statement of financial performance.

Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services.

They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.

Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognised as an expense in such periods.

Prepayments not exceeding e.g. N10,000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of government/Entities)

Inventories:

Inventories are valued initially at cost and subsequently at the lower of cost and net realisable value

Cost is determined using the FIFO method

Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of service potentials.

Inventories are reported under Current Assets in the Statement of Financial Position.

Loans Granted:

Loans Granted are shown at estimated realisable value after providing for bad, doubtful debts and impairments.

Investments:

Investments in associates:

An Entity's investments in associates are accounted for using the equity method of accounting.

An associate is an Entity over which a PSE has a significant influence and that is neither a subsidiary nor a joint venture.

Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate.

The statement of financial performance reflects the share of the results of operations of the associates.

Where there has been a change recognised directly in the equity of the associate, the Investing entity recognises its share of any change and discloses this where applicable, in the statement of changes in net assets/equity.

Investments in joint ventures

A PSE's investments in its joint ventures are accounted for using the equity method of accounting.

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.

Under the equity method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the joint venture.

The statement of financial performance reflects the share of the results of operations of the joint venture.

Where there has been a change recognised directly in the equity of the joint venture, an Entity should recognise its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.

Investment in Controlled entities (subsidiaries)

The controlled entities are all entities (including special purpose entities) over which a PSE or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.

The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.

The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.

Intra-economic entity transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated. Accounting policies of controlled entities should be consistent with the policies adopted by the controlling entity.

Impairment of Investments

PSE are to determine at each reporting date whether there is any objective evidence as to whether an investment is impaired, if this is the case, the PSE calculates the amount of impairment as being the difference between the recoverable amount of the investment and the carrying value and recognises the amount in the statement of financial Performance.

Financial Assets at fair value through net assets:

Where a PSE uses its surplus cash to purchase short-term investments, the financial assets are classified at initial recognition as Financial Assets at fair value through net assets.

An available-for-sale financial assets are included in non-current assets where a PSE intends to dispose off the investment in a period exceeding 12 months from the reporting date.

Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognised in the statement of Net Assets/Equity.

Realized gains and losses on Financial Assets at fair value through net assets are recognized in the consolidated statement of financial performance as income or expense from Financial Assets at fair value through net assets securities.

Impairment losses on Financial Assets at fair value through Net assets is calculated using the effective interest method and is recognized in the consolidated statement of financial performance as part of expenses.

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques.

These include:

The use of recent arm's length transactions,

Reference to other instruments that are substantially the same Discounted cash flow analysis

Option pricing models

Making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Entities shall ascertain at the date of preparation of each statement of financial report whether there is objective evidence that a financial asset or a group of financial assets is impaired.

In the case of equity securities classified as available Financial Assets at fair value through net assets, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities have been impaired.

If any such evidence exists for Financial Assets at fair value through net assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is presented in the statement of financial performance.

Property, Plant & Equipment (PPE)

All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognised at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the statement of financial performance.

discounts and rebates are deducted in arriving at the purchase price.

PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

Capitalisation

The capitalisation threshold shall be N50,000 (Fifty Thousand Naira).

Only amounts spent in connection with the above and whose values are equal or in excess of N50,000 (Fifty Thousand Naira) shall be capitalised.

All assets equal to or above this amount shall be recorded in the PPE Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS etc and apply the capitalisation threshold to the aggregate value.

An item of PPE whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.

Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the PPE register under the appropriate category.

Depreciation

The cost of PPE should be depreciated from the date they are available for use on a Straight Line basis over their expected useful lives less any estimated residual value over remaining lifespan of the assets using applicable rates as follows:

NO.	Items of PPE	Depreciation Rate
A	Leased Property	Over the term of the lease
B	Building	2%
C	Investment Property	2%
D	Infrastructure	5%
E	Plant and Machinery	10%
F	Transportation Equipment (except K)	20%
G	Office Equipment	25%
H	Furniture and Fitting	20%
I	Specialised Assets(e.g.Books, military assets)	10%
J	Bearer Plant	4%
K	Aircraft, Ship and Train	5%
L	Specific cultural and heritage assets	Unlimited

The full depreciation charge shall be applied to PPE in the year they are available for use and no depreciation in the year of disposal.

Fully depreciated assets that are still in use are carried in the books at a carrying amount of N10.00

An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount

Revaluation

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period

Surplus arising from the revaluation shall be transferred to the revaluation reserve in the financial position under reserves.

In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an expense.

Disposal

Gain or loss from disposal of an item of PPE is presented in surplus/deficit.

Impairment

An impairment test is to be conducted where there are indications that an item of PPE may have been impaired.

Investment Property

These are cash-generating property owned by a PSE. An investment property is initially recognised at Cost. Determination of the cost is the same with PPE.

Subsequent measurement of investment property is at fair value at period end and any fair value gain or loss is recognised in surplus/deficit.

Investment Income

Rental income earned/received from an investment property is presented in surplus/deficit as investment income.

Disposal

Gain or loss from disposal of investment property is presented in surplus/deficit.

Constituency Project Assets

Constituency project Assets: these are assets whose acquisition or constructions are financed through approved interventions from budgetary provisions and are expected to be located across the various constituencies.

The acquired or constructed assets by the relevant PSE shall be recognised as an asset and thereafter transferred to the benefiting constituency.

A PSE should transfer the constituency project asset to the beneficiary, and expense through the Statement of Financial performance.

Intangible Assets

These consist of assets that are not physically tangible which have been acquired or internally generated and held for use from which benefits are derivable beyond a financial year.

The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.

Intangible assets are tested for impairment annually and amortised over the estimated useful life using the straight-line method on an annual basis.

Classes of Intangible Assets are as follows:

Software acquired externally

Patent right

Copyrights

Trademarks and brand acquired

Franchise

Other Intangible assets

Intangible Assets are to be Amortised on a straight-line basis over their estimated useful life based on the substance of their agreements.

Deposits

Deposits consist of resource held in custody on behalf of third parties.

Deposits can also represent payments received in advance for goods/services to be offered later.

Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

Loans & Debts

Loans are funds borrowed to be paid back at an agreed period of time. They are presented in Statement of Financial Position as liabilities and are categorised as either short or long term loans.

Short-term loans and debts are those expected to be settled within 12 months from the end of a reporting period. While long-term loans and debts are expected to be settled in a period exceeding 12 months from the end of a reporting period.

Unremitted Deductions

Un-remitted Deductions are monies owed to third parties such as tax Authorities, Unions, Cooperatives, Schemes and Associations, other government agencies, etc. These include: tax deductions and other deductions at source.

These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

Payables

Payables are recognized initially at fair value and subsequently measured at Amortised cost using the effective interest method.

Accrued Expenses

These are monies payable to third parties in respect of goods and services received.

Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

Current Portion of Borrowings

This is the portion of the long-term loan/ borrowings that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.

Public Funds

These are balances of Government funds at the end of the financial year.

They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

Contingent Liability

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.

Contingent liabilities shall only be disclosed in the Notes to the GPFS.

Contingent Assets

Contingent assets are possible future assets arising from past events whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent assets shall only be disclosed in the Notes to the GPFS.

Leases:

Finance leases

These are leases which effectively transfer to the lessee Entity substantially all the risks and benefits incidental to ownership of the leased asset.

They are capitalised at the present value of the minimum lease payment.

The leased assets and corresponding liabilities are recognised while the leased assets are depreciated over the period the Entity is expected to benefit from their use.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of financial performance on a straight-line basis over the period of the lease.

Financial Instruments

These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade & Accounts Receivable, Trade & Accounts Payable, Term Borrowings, Treasury Bills, FGN Bonds, all of which are recognised in the Statement of Financial Position.

Investment income and associated expenses e.g. transaction cost in relation to all financial instruments are recognised in the Statement of Financial Performance.

Borrowings

Borrowings are recognized initially at fair value, net of transaction costs incurred.

Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated statement of financial performance over the period of the borrowings using the effective interest method.

Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.

Borrowings falling due within 12 months are classified as current liabilities while borrowings falling due over more than 12 months are classified as long term borrowings.

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

All other borrowing costs are recognized as an expense in the period in which they are incurred.

Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the statement of financial performance.

Service Concession Arrangement:

Service Concession Arrangement Assets

Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On recognition, the original service concession asset is measured at its fair value and any difference between its fair value and it's carrying amount is recognised in the Statement of Financial Performance.

Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.

If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however, the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

Service Concession Arrangement Liabilities

When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.

The liability is split between a financial liability and a performance obligation.

The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets or associated asset(s).

Construction Contracts

A construction contract (the terms Construction Contract and Contract are used interchangeably) may be negotiated for the construction of a single asset such as a bridge, building, dam, pipeline, road etc. or may also deal with the construction of several assets which are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or uses such as contracts for the construction of reticulated water supply systems and other complex infrastructure assets. Construction contracts include:

- Contracts for the rendering of services which are directly related to the construction of the asset, for example, those for the services of Project Managers and Architects
- Contracts for the destruction or restoration of assets, and the restoration of the environment following the demolition of assets.

Construction contracts are broadly classified as: -

- Fixed Price Contracts
- Cost Plus or Cost Based Contracts.

Some commercial construction contracts may contain characteristics of both a Fixed Price contract and a Cost Plus or Cost Based contract (with an agreed maximum price). In such circumstances, a contractor needs to consider all the conditions to determine when to recognize contract revenue and expenses. Cost plus and cost-based contracts encompass both Commercial and Non -Commercial contracts.

A commercial contract will specify that revenue to cover the constructor's construction costs as agreed and generate a profit margin will be provided by the other parties to the contract. However, a public sector entity may also enter into a non-commercial contract to construct an asset for another entity in return for full or partial reimbursement of costs from that entity or other parties.

In some cases, the cost recovery may encompass payments by the recipient entity and specific purpose construction grants or funding from other parties.

Contractor:

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity.

The term “contractor” includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

Contract Revenue:

Contract Revenue should comprise:

The initial amount of revenue agreed in the contract; and Variations in contract work, claims and incentive payments to the extent that:

It is probable that they will result in revenue.

They are capable of being reliably measured.

Measurement of Contract Revenue and Expenses:

Contract revenue is measured at the fair value of the consideration received or receivable. Both the initial and ongoing measurement of contract revenue are affected by a variety of uncertainties that depend on the outcome of future events.

All the construction contract revenue is estimated on a basis consistent with the terms and provisions of the contract, such as by reference to expected costs over the life of the contract.

A variation is an instruction by the customer for a change in the scope of the work to be performed under the contract. A variation may lead to an increase or a decrease in contract revenue. Examples of variations are changes in the specifications or design of the asset and changes in the duration of the contract. A variation is included in contract revenue when:

It is probable that the customer will approve the variation and the amount of revenue arising from the variation

The amount of revenue can be reliably measured.

Contract Costs

Contract costs should comprise:

The Costs that relate directly to the specific contract;

The Costs that are attributable to contract activity in general, can be allocated to the contract on a systematic and rational basis.

Other costs that are specifically chargeable to the customer under the terms of the contract this include:

Site labour costs, including site supervision;

Costs of materials used in construction;

Depreciation of plant and equipment used on the contract;

Costs of moving plant, equipment and materials to and from the contract site.

Costs of hiring plant and equipment.

Costs of design and technical assistance directly related to the contract. The estimated costs of rectification and guarantee work, including expected warranty costs.

Claims from third parties.

Contract costs include the costs attributable to a contract for the period from the date of securing the contract to the completion of the contract.

Recognition of Contract Revenue and Expenses:

When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract should be recognized as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date. An expected deficit on a construction contract should be recognized as an expense immediately.

In the case of a Fixed Price Contract, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:

Total contract revenue, if any, can be measured reliably;

It is probable that the economic benefits or service potential associated with the contract will flow to the entity;

Both the contract costs to complete the contract and the stage of contract completion at the reporting date can be measured reliably; and The contract costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.

In the case of a Cost Plus or Cost Based Contract, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:

It is probable that the economic benefits or service potential associated with the contract will flow to the entity; and

The contract costs attributable to the contract, whether specifically reimbursable, can be clearly identified and measured reliably.

The recognition of Revenue and Expenses should be by Percentage of Completion Method where the stage of completion of a contract is often measured.

The Contract revenue is to be matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and surplus/deficit which determine the proportion of work completed and performances during a period.

Contract Revenue is recognized in the reporting periods in which the work is performed, and the Contract Costs are usually recognized as an expense in the reporting periods in which the work to which they relate is performed.

The outcome of a construction contract can only be estimated reliably when it is probable that the economic benefits or service potential associated with the contract will flow to the state.

Recognition of Expected Deficits:

In respect of construction contracts in which it is intended at inception of the contract that contract costs are to be fully recovered from the parties to the construction contract, when it is probable that total contract costs will exceed total contract revenue, the expected deficit should be recognized as an expense immediately.

In determining the amount of any deficit, the total contract revenue and total contract costs may include payments made directly to subcontractors by third party funding agencies.

The amount of such a deficit is determined irrespective of:

Whether or not work has commenced on the contract;

The stage of completion of contract activity; or

The amount of surpluses expected to arise on other commercial construction contracts which are not treated as a single construction contract.

Changes in Estimates:

The percentage of completion method is applied on a cumulative basis in each reporting period to the current estimates of Contract Revenue and Contract Costs.

Therefore, the effect of a change in the estimate of contract revenue or contract costs, or the effect of a change in the estimate of the outcome of a contract, is accounted for as a change in accounting estimate. The changed estimates are used in the determination of the amount of revenue and expenses recognized for the period in which the change is made and in subsequent periods.

Agriculture:

The Jigawa State is agricultural wedged atmosphere with plentiful showery terrestrial for Agronomic activities which is the management of the biological transformation of living animals or plants (Biological Assets) for sale, or for distribution at no charge or for a nominal charge or for conversion into agricultural produce or into additional biological assets.

Agricultural produce: is the harvested produce of the entity's biological assets.

A biological asset: is a living animal or plant

Biological assets: are used in many activities undertaken by the State. These includes: - The trees plantation for shelter belt and eventual use as Pulp woods, timbers and other carpentry uses. There also an economic tree for fruits production and seedlings for transplanting. Ranch assets also animals bred available for re-selling and empowerment purposes.

When biological assets are used for Research, Education, Transportation, Entertainment, Recreation, Customs control or in any other activities that are not agricultural activities, those biological assets are not accounted for, therefore, the State does not complete the valuation process to determine their values.

Measurement of Biological Asset and Agricultural Produce

Biological Asset

The biological assets are to be measured on initial recognition and at each reporting date at its fair value less costs to sell until disposal except where the fair value cannot be measured reliably.

Agricultural Produce:

Agriculture produces harvested from the state's biological assets is measured at its fair value less costs to sell at the point of harvest.

Recognition of Biological Assets and Agricultural Produce:

The state Jigawa State through its implementation Agencies shall recognize a biological asset and Agricultural Produce when: The state controls the assets as a result of past events.

There is the probability that future economic benefits or service hitherto associated with the asset will flow into the state.

The fair value or the cost of the asset can be measured reliably.

The recognition of a biological asset or agricultural produce are the resources presently controlled by the state with service potential or the ability to generate economic benefits or service potentials (Cash Inflows or Cash Outflows).

Consolidation Policy (applicable to controlling entities)

i. All MDA of the Government shall be consolidated except Commercial Public Sector Entities (CPSE).
ii. Consolidation of the GPFS shall be in agreement with the provisions of all the relevant legal requirements.
iii. Controlled entities are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
iv. Controlling Entity with interest in a CPSE should account for such by presenting it as an Investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position.

20/03/2024

Abdullahi SG Shehu FCA
FRC/2020/002/00000021507
Accountant-General, Jigawa State

OFFICE OF THE STATE AUDITOR GENERAL
BLOCK A NEW SECRETARIAT COMPLEX
P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/314 **Date: 10TH JUNE, 2024**

AUDITOR GENERAL CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended 31st December, 2023 have been audited in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No. 5 of 2019 (as amended) as well as the provision of International Public Sector Accounting Standards (IPSAS).

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

OPINION.
In my opinion, the Financial Statements which are in agreement with books of accounts and records present fairly in all material respect the Financial Position of the Government of Jigawa State as at 31st December, 2023 it's Financial Performance and Cash Flows for the fiscal year ended on that date.

SPECIAL OPINION:

1. The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS). The receipts are detailed in Note 30 in the attached General Purpose Financial Statements of Jigawa State Government.

   In my opinion, Note 30 present fairly, in all material respects, the funds received against the SFTAS Program by the State for the year ended December 31st, 2023, in respect of 2022 performance, and that of years 2021, 2020, 2019 and 2018 in accordance with IPSAS as described in Note. 30.

2. The State is eligible to assessed funds under Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) to support victims of COVID-19 whom the impact of the epidemic affected negatively. Assessment was made for the result achieved during the period 2021 and 2022 and funding received by the State in the years 2022 and 2023 as described in Note 31 to the GPFS.

   In my opinion, Note 31 present fairly, in all material respects, the funds received against the NG-CARES Program by the State for the year ended December 31st, 2023, in respect of 2022 performance, and that of year 2022, in respect of year 2021 assessment. in accordance with IPSAS as described in Note. 31.

10/06/2024

(Dr.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/ICAN/00000017946
Auditor General, Jigawa State.

JIGAWA STATE GOVERNMENT OF NIGERIA

PART II

CONSOLIDATED FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE
STATEMENT OF FINANCIAL POSITION
STATEMENT OF CASH FLOWS
STATEMENT OF CHANGES IN NET ASSETS/EQUITY

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2023

Year Actual (2022)	DETAILS	Notes	Year Actual 2023	Final Budget 2023	Initial/ Original Budget 2023	Supplementary 1 & 2 Budget 2023	Variance on Final Budget
₦			₦	₦	₦	₦	₦
	REVENUE		**A**	**B(C+D)**	**C**	**D**	**E (B-A)**
42,453,563,514.06	Government Share of FAAC (Statutory Revenue)	1A	35,801,215,919.88	49,000,000,000.00	46,000,000,000.00	3,000,000,000.00	(13,198,784,080.12)
17,635,292,489.63	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1C	58,517,456,701.94	26,885,000,000.00	5,571,000,000.00	21,314,000,000.00	31,632,456,701.94
28,138,353,650.20	Government Share of VAT	1E	38,850,616,938.47	36,000,000,000.00	30,000,000,000.00	6,000,000,000.00	2,850,616,938.47
5,994,330,732.81	Tax Revenue	2	6,675,908,756.80	5,656,170,000.00	5,656,170,000.00		1,019,738,756.80
39,938,718,222.52	Non-Tax Revenue	3	42,487,840,549.76	48,815,830,000.00	48,239,830,000.00	576,000,000.00	(6,327,989,450.24)
5,443,410,770.18	Aid & Grants	4	6,877,044,019.07	8,591,000,000.00	8,591,000,000.00		(1,713,955,980.93)
14,141,899,285.95	Other Capital Receipts to CDF	5	21,393,038,186.77	66,927,000,000.00	40,117,000,000.00	26,810,000,000.00	(45,533,961,813.23)
15,035,902,285.70	Reciepts from Loans/Borrowings	6		900,000,000.00	900,000,000.00		(900,000,000.00)
168,781,470,951.05	**Total Revenue (a)**		**210,603,121,072.69**	**242,775,000,000.00**	**185,075,000,000.00**	**57,700,000,000.00**	**(32,171,878,927.31)**
	EXPENDITURE						
44,204,570,463.47	Personel Emoluments (Salaries & Wages)	7.1	52,488,112,188.15	53,599,083,000.00	53,599,083,000.00	-	1,110,970,811.85
1,415,049,681.60	Allowances/Social Contributions	7.2	1,321,318,466.08	1,615,658,000.00	1,615,658,000.00	-	294,339,533.92
839,040,625.90	Social Benefits	7.3	592,415,171.10	1,905,259,000.00	1,905,259,000.00	-	1,312,843,828.90
21,773,004,654.09	Overhead Cost	8	30,157,200,256.70	43,370,821,000.00	32,596,821,000.00	10,774,000,000.00	13,213,620,743.30
1,592,845,601.04	Grants & Contributions	9	459,944,842.21	585,179,000.00	585,179,000.00	-	125,234,157.79
6,957,478,621.36	Subsidies	10.1	11,854,735,787.96	19,145,000,000.00	16,776,000,000.00	2,369,000,000.00	7,290,264,212.04

15,830,210,331.33	Depreciation Charges	10.2	43,426,339,263.91	52,618,000,000.00	40,361,000,000.00	12,257,000,000.00	9,191,660,736.09
12,795,381,684.31	Impairment Charges	10.3	23,902,687,492.47	32,492,000,000.00	21,460,000,000.00	11,032,000,000.00	8,589,312,507.53
8,175,622,195.06	Amortization Charges	10.4	19,235,982,729.78	24,998,000,000.00	13,763,000,000.00	11,235,000,000.00	5,762,017,270.22
13,655,048,797.26	Bad Debt Written off	10.5	5,684,236,854.70	12,446,000,000.00	2,413,000,000.00	10,033,000,000.00	6,761,763,145.30
127,238,252,655.42	**Total Expenditure (b)**		**189,122,973,053.06**	**242,775,000,000.00**	**185,075,000,000.00**	**57,700,000,000.00**	**53,652,026,946.94**
41,543,218,295.63	**Surplus/(Deficit) from Operating Activities for the Period c=(a-b)**		**21,480,148,019.63**	**-**	**-**	**-**	**21,480,148,019.63**
-	Gain/ Loss on Disposal of Asset	11	**-**	0.00	0.00	0.00	0.00
(6,276,280,494.77)	Public Debt Charges	12	**(4,417,157,207.23)**	5,000,000,000.00	5,000,000,000.00	0.00	582,842,792.77
	Depreciation Charges			0.00	0.00	0.00	0.00
-	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	0.00
(6,276,280,494.77)	**Total Non-Operating Revenue/(Expenses) (d)**		**(4,417,157,207.23)**	**5,000,000,000.00**	**5,000,000,000.00**	**0.00**	582,842,792.77
35,266,937,800.86	**Surplus/(Deficit) from Ordinary Activities e=(c+d)**	29	**17,062,990,812.40**	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficit) (f)			0.00	0.00	0.00	0.00
35,266,937,800.86	**Net Surplus/ (Deficit) for the Period g=(e-f)**		**17,062,990,812.40**	**0.00**	**0.00**	**0.00**	**0.00**

Notes to the Financial Statements are integral part of the Accounts

20/03/2024
Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2023	Year Actual 2022
ASSETS			₦	₦
Current Assets				
Cash and Cash Equivalents	310101 - 310201	15	42,461,176,741.42	22,541,427,227.54
Inventories	310501 & 310502	16	36,727,767,955.76	5,967,456,871.31
Receivables	310601 - 310604	17	9,311,139,291.61	3,104,017,162.24
Total Current Assets A			**88,500,083,988.79**	**31,612,901,261.09**
Non-Current Assets				
Loans Granted	311001 & 311002	18	75,252,990,293.15	5,383,415,348.55
Investments	310901 & 310902	19	27,795,448,417.00	23,283,863,337.05
Propert, Plant and Equipment	320101 - 320110	20.1	229,659,517,524.82	155,315,435,336.00
Investment Property	320201	21.1	187,388,646,856.91	22,478,537,860.13
Intangible Assets	320301	22	8,628,574,233.72	5,823,424,408.89
Total Non-Current Assets B			**528,725,177,325.60**	**212,284,676,290.62**
			617,225,261,314.39	**243,897,577,551.71**
LIABILITIES				
Current Liabilities				
Deposits/Retention	410101	23	1,102,832,523.54	5,522,245,216.13
Unremitted Deductions	410301 - 410302	24	405,312,647.54	405,312,647.54
Accrued Expenses		25	10,439,695,311.44	5,275,154,152.58
Total Current Liabilities D			**11,947,840,482.52**	**11,202,712,016.25**
Non-Current Liabilities				
Public Funds	420101 & 420102	26	391,775,099,195.24	43,180,080,067.66
Borrowings	420301	27	62,987,143,854.10	56,062,598,497.67
Total Non-Current Liabilities E			**454,762,243,049.34**	**99,242,678,565.33**
Total Liabilities: F = D + E			**466,710,083,531.86**	**110,445,390,581.58**
Net Assets: G = C - F			**150,515,177,782.53**	**133,452,186,970.13**
NET ASSETS/EQUITY				
Reserves	430301	28	133,452,186,970.13	98,185,249,169.27
Accumulated Supplus/(Deficits)	430301	29	17,062,990,812.40	35,266,937,800.86
Total Net Assets/Equity: H=G			**150,515,177,782.53**	**133,452,186,970.13**

Notes to the Financial Statements are integral part of the Accounts

20/03/2024

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	NCOA CODES	Notes	ACTUAL 2023 ₦	ACTUAL 2022 ₦
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Statutory Revenue	110101 & 110103	1	35,801,215,919.88	42,453,563,514.06
Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1	58,517,456,701.94	17,635,292,489.63
VAT	110102	1	38,850,616,938.47	28,138,353,650.20
Tax Revenue	120101	2	6,675,908,756.80	5,994,330,732.81
Non-Tax Revenue	120201 - 120210 & 120213	3	42,487,840,549.76	107,049,558.51
Aid & Grants		4	6,877,044,019.07	34,288,772.55
Other Capital Receipts to CDF		5	21,393,038,186.77	59,382,689,947.56
Total Inflow from Operating Activities (A)			**210,603,121,072.69**	**153,745,568,665.32**
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	52,488,112,188.15	44,204,570,463.47
Allowances/Social Contributions		8	1,321,318,466.08	1,415,049,681.60
Social Benefits		9	592,415,171.10	839,040,625.90
Overhead Cost		10	30,157,200,256.70	21,773,004,654.09
Grants & Contributions		11	459,944,842.21	1,592,845,601.04
Other Consolidated Revenue Fund Charges		14	72,396,231,591.64	19,082,433,527.24
Total Outflow from Operating Activities (B)			**157,415,222,515.88**	**88,906,944,553.34**
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			**53,187,898,556.81**	**64,838,624,111.98**
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assests	NA	13A	**(104,103,982,128.82)**	**(73,175,772,268.65)**
Investment In Private Companies	NA			
Investment in Development on Natural Resources	NA	19		
Foreign Investment	NA			
Dividends Received				
Net Cash Flow from Investing Activites			**(104,103,982,128.82)**	**(73,175,772,268.65)**
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestics Loans & Other Borrowings	430101	18	75,252,990,293.15	5,383,415,348.55
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	-	15,035,902,285.70
Public Debt Charges - Repayment of Loans		12	(4,417,157,207.23)	(6,276,280,494.77)
Net Cash Flow from Financing Activities			**70,835,833,085.92**	**14,143,037,139.48**
Net Cash Flow from all Activities			**19,919,749,513.91**	**5,805,888,982.81**
Cash & Its Equivalent as at 1/1/2023			**22,541,427,227.51**	**16,735,538,244.70**
Cash & Its Equivalent as at 31/12/2023			**42,461,176,741.42**	**22,541,427,227.51**

Notes: 1				
RECONCILIATION:			-	
Surplus/ (Deficit) per Statement of Performance			17,062,990,812.40	35,266,937,800.86
Add Back Non-Cash Movement Items:				
Purchase/Construction of Assests				
Subsidy			11,854,735,787.96	6,957,478,621.38
Depreciation Charges	240101 - 240201		43,426,339,263.91	15,830,210,331.33
Amortization Charges	250101		23,902,687,492.47	12,795,381,684.31
Impairment Charges	260101 - 260301		19,235,982,729.78	8,175,622,195.06
Bad Debt Written off	270101 & 270102		5,684,236,854.70	13,655,048,797.26
Net Movement in Current Assets/Liabilities.			**121,166,972,941.22**	**92,680,679,430.20**
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		(30,760,311,084.45)	(1,591,541,524.76)
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(6,207,122,129.37)	(787,563,342.87)
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		(745,128,466.27)	(5,855,048,199.00)
Net Cash Flow from Operating Activities			**83,454,411,261.13**	**84,446,526,363.57**
Note: 2				
Cash & its equivalent as at 31/12/2021				
Cash Balances	NA			
Bank Balances	310101 - 310201		**42,461,176,741.42**	**22,541,427,227.54**
Certificate of Deposits				

Notes to the Financial Statements are integral part of the Accounts

20/03/2024

Abdullahi S.G Shehu FCA

Accountant-General, Jigawa State

FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

CHANGES IN NET ASSETS/EQUITY	NOTE	Capital Gain	Revaluation Reserve	Accummulated Surplus/Deficit	Total
		₦	₦	₦	₦
Balance at 31st December, 2021		91,913,276,816.21	-	6,271,972,353.06	98,185,249,169.27
Changes in Accounting Policy		-			
Restated Balance		**91,913,276,816.21**	**-**	**6,271,972,353.06**	**98,185,249,169.27**
Surplus on Revaluation of Property		-		-	-
Deficit on Revaluation of Investment		-		-	-
Net Gains and Losses not Recognised in the Statement of Financial Performance		-		-	-
Net Surplus for the Period	29	98,185,249,169.27	-	35,266,937,800.86	133,452,186,970.13
Balance at 31st December, 2022		**98,185,249,169.27**		**35,266,937,800.86**	**133,452,186,970.13**
Deficit on Revaluation of Property		-	-	-	-
Surplus on Revaluation of Investment		-	-	-	-
Net Gains and Losses not Recognised in the Statement of Financial Performance		-	-	-	-
Net Deficit for the Period	29	133,452,186,970.13		17,062,990,812.40	150,515,177,782.53
Balance at 31st December, 2023		**133,452,186,970.13**		**17,062,990,812.40**	**150,515,177,782.53**

Notes to the Financial Statements are integral part of the Accounts

20/03/2024

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
PART III

GENERAL OVERVIEW

GENERAL OVERVIEW

2.0 INTRODUCTION

The Jigawa State Account and Financial Statements for the year ended 31st December 2023 was received on 20th March 2024 from the Accountant General of the State in compliance with requirements of public financial management Law No.2 of 2019 Part VIII section 50(1) of Jigawa State, which requires the preparation and submission of the Account and Financial Statement within the stipulated period.

The general-purpose financial statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS Accrual) second transitional Accrual Financial Statements in the State. The Financial Statement was therefore promptly subjected to Audit scrutiny in pursuant to section 125 sub – section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) (A) of Jigawa State Audit Law No. 05 Of 2019.

Audit Observations of Some Material Errors in the Account were raised and forwarded to Accountant General Office and subsequently the issues were addressed. The Communication Channel Established Provides a greater Opportunity in Facilitating the Audit Exercise.

Finally, the Office of the State Auditor General hereby forward the Report of the Audited and financial statements of Jigawa State Government for the year ended 31st December 2023, to the Honourable State House of Assembly for consideration.

2.1.1 PREVIOUS AUDITED REPORTS SUBMITTED TO PUBLIC ACCOUNT COMMITTEE (PAC)

The receipt of Auditor General Report in respect of the previous year's by the Public Accounts Committee (PAC) of the Honourable House, and the subsequent efforts to engage all Stake Holders in the Public Hearing deliberations is a commendable effort and Historic developments. However, the current 2023 needs the same treatment and issues raised be addressed by PAC more specifically appropriation violations and financial misconduct for immediate passage to State Executive Council for further appropriate action to complete the circle.

2.1.2 OVERVIEW OF THE YEAR 2023 FINANCIAL PERFORMANCE

The financial year 2023 recorded a decrease in the statutory revenue receipts from Federal Allocation Account compared to the previous year 2022. The Value Added Tax Receipts Shows an Increase over the Previous Year. The State Internally Generated Revenue shows a positive increase compared to previous year 2022. Other Statutory Revenue Receipts from the Federation Account Receipts were also favourable. Receipts in respect of Grant from Federal Government (SFTAS) supplemented the revenue profile. The expenditure performances of both Recurrent and Capital Expenditure indicated favourable aggregate against the projected estimate during the period under review.

2.1.3 Below is the (5) Five-year Financial summary of the State from 2019 – 2023

Descriptions	2023	2022	2021	2020	2019
A – Receipts	?	?	?	?	?
Internally Generated Rev.	11,679,348,643.45	19,906,608,862.04	13,853,655,218.64	10,677,375,381.24	8,536,371,114.59
Statutory Rev. Allocation	35,801,215,919.88	42,453,563,514.06	39,599,284,366.96	37,906,002,560.00	46,047,863,429.37
Value Added Tax	38,850,616,938.47	28,138,353,650.20	23,102,976,464.20	16,395,911,903.00	13,752,777,423.49
Primary Edu. Finance	18,204,263,960.31	18,648,496,582.52	18,827,272,596.67	18,748,949,181.86	14,828,652,921.78
60% PHCA Staff Cost	-	-	-	-	625,265,650.79
Misc. Receipt Fed. Acct.	58,517,456,701.94	17,635,292,489.63	4,535,971,457.76	4,678,199,181.00	6,468,578,799.94
Capital Re-Imbursement	19,280,136,702.80	12,821,354,280.95	14,614,476,984.24	11,963,352,123.92	4,194,508,819.00
Other Cap. Receipts	21,393,038,186.77	14,141,899,285.95	9,738,698,963.92	6,670,644,118.87	24,030,524,014.31
Receipts Deposits	-	-	-	-	-
Internal Loan	-	15,035,902,285.70	3,007,180,457.14	Nil	3,600,000.000.00
External Loan	-	-	2,033,066,857.60	324,513,535.00	684,816,402.91
Others	6,877,044,019.07	-		5,356,449,242.57	14,300,000.00
TOTAL	**210,603,121,072.69**	**168,781,470,951.05**	**129,312,583,367.13**	**112,721,397,225.87**	**119,183,658,576.18**
B – Payments					
Personnel Cost	52,488,112,188.15	44,204,570,463.47	44,241,168,904.67	43,235,472,184.16	39,256,756,297.05
CRF: Social benefits	592,415,171.10	2,254,090,307.50	2,182,386,945.54	2,086,032,851.85	2,369,561,920.02
CRF: Other Charges	1,321,318,466.08	-	-	57,783,570.00	146,384,264.85
Overhead Cost	30,157,200,256.70	21,773,004,654.09	21,149,357,903.53	16,509,043,493.36	19,684,028,872.37
Recurrent Grants & Contributions	459,944,842.21	1,592,845,601.04	1,188,404,004.67	216,977,652.17	450,217,258.70
Miscellaneous Expends.			-	-	561,724,181.32
Others of General Nature			-	146,346,580.14	585,480,911.22
Loans Repayments	4,417,157207.23	6,276,280,494.77	3,780,599,809.70	8,203,111,178.83	3,225,849,674.10
Capital Expenditure	104,103,982,128.82	57,413,741,629.32	55,412,351,864.05	42,280,861,771.21	61,866,584,413.05
TOTAL	**193,540,130,260.29**	**133,514,533,150.19**	**127,954,269,432.16**	**112,735,629,281.58**	**128,146,587,792.68**

2.1.4 DETAILS OF INTERNALLY GENERATED REVENUE FOR THE YEAR 2023

S/N	ITEM DESCRIPTION	FINAL BUDGET 2023 ?	ACTUAL REVENUE 2023 ?	% ACHIEVED
1	Tax Revenue	4,429,000,000.00	6,675,908,756.80	150.73
2	Licences – General	87,342,000.00	31,112,276.25	35.62
3	Fees – General	2,343,187,000.00	2,523,414,851.32	107.69
4	Fines – General	31,350,000.00	6,915,102.00	22.06
5	Sales – General	1,139,065,000.00	994,665,206.61	87.32
6	Earning – General	544,816,000.00	271,601,251.84	49.85
7	Rent on Govt. Building. – General	78,250,000.00	15,138,691.17	19.35
8	Rent on Land & Others	2,127,000,000.00	14,089,218.07	0.66
9	Repayment & Refund (Loan & Advances) –Gen.	3,436,226,000.00	850,201,919.53	24.74
10	Interest Earned	505,300,000.00	296,301,369.86	58.64
	TOTAL	**14,721,536,000.00**	**11,679,348,643.45**	**79.33**

2.1.5 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

This is also known as statement of revenue & expenditure of the Government. To indicate all incomes accrued to the entity from all source, and expenditure incurred during the period.

S/N	ITEM DESCRIPTION	FINAL BUDGET 2023 ₦	ACTUAL REVENUE 2023 ₦	% ACHIEVED
1.	Government Share of FAAC (Statutory Revenue)	49,000,000,000.00	35,801,215,919.88	73.06
2.	Exchange Gain, Solid Minerals, Fegn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation.	26,885,000,000.00	58,517,456,701.94	255.70
3.	Government Share of VAT	36,000,000,000.00	38,850,616,938.47	107.92
4.	Tax Revenue	5,656,170,000.00	6,675,908,756.80	118.03
5.	Non-Tax Revenue	48.815,830,000.00	42,487,840,549.76	84.29
6.	Aid & Grants	. 8,591,000,000.00	6,877,044,019.07	38.52
7.	Other Capital Receipts to CDF	66,927,000,000.00	21,393,038,186.77	32.74
8.	Receipts from loan/borrowing	900,000,000.00	00.00	0.00
	TOTAL REVENUE	**242,775,000,000.00**	**210,603,121,072.69**	**91.49**

The revenue components of Government share from Federation Account include statutory Revenue, value added tax and other Federal Collected Revenue. The Budget Estimate of Government share of FAAC was **₦49,000,000,000.00** and **N35,801,215,919.88** as actual receipts. Although, the Government share of Statutory Revenue realised a short fall amounting to **₦13,198,784,080.12** the aggregate Revenue from the State's share of FAAC was in the total sum of **N133,169,189,560.29** exceeding the Budget Estimate with a favourable difference of **N25,284,289,260.29** during the period under review as shown below:

GOVT. SHARE OF (FAAC)	BUDGET 2023 ₦	ACTUAL YEAR 2023 ₦	VARIANCE ₦
Statutory Rev.	49,000,000,000.00	35,801,215,919.88	13,198,784,080.12
Share of VAT	36,000,000,000.00	38,850,616,938.47	-2,850,616,938.47
Other Federally Collected Rev.	22,885,000,000.00	58,517,456,701.94	-35,632,456,701.94
TOTAL	**107,885,000,000.00**	**133,169,289,560.29**	**-25,284,289,560.29**

2.1.7 TAX REVENUE 2023

The projected revenue collection in respect of tax revenue to the State was **₦5,656,170,000.00** against the actual receipts of **6,821,195,649.40** which shows an Increase of **₦1,165,025,649.40** over than what was

1.8 TAX REVENUE ANALYSIS

DESCRIPTION	FINAL BUDGET 2023 ₦	ACTUAL YEAR 2023 ₦	% INDEX
Pay as you earn (public sector)	4,190,000,000.00	5,718,212,821.84	136.47
Stamp Duties & Penalties	1,000,000.00	300,000.00	30.00
Pay as you earn (Non public sector)	1,037,170,000.00	600,949,239.44	57.94
Withholding Tax on Dividends	2,000,000.00	4,336,679,.15	193.14
Withholding Tax on Rents	3,000,000.00	9,629,519.22	320.98
Withholding Tax on Ltd Liability companies	120,000,000.00	79,295,917.68	66.08
Property Tax	143,000,000.00	149,623,571.75	104.63
Withholding Tax on Bank Deposit	100,000,000.00	239,252,015.01	239.25
Development Levy	4,000,000.00	0.00	0.00
Direct Assessment Tax	20,000,000.00	23,932,564.46	119.66
Tax for feeding contracts	36,000,000.00	0.00	0.00
Property tax	0.00	0.00	0.00
TOTAL	**5,656,170,000.00**	**6,821,195,649.40**	**120.60**

2.1.9 NON-TAX REVENUE FOR THE YEAR 2023

The Non-tax revenue comprises Licenses, Fees, Fines, Sales, earnings general e.t.c. The other Components of non tax revenue include repayments & Refund of loan and advance all re-imbursement from federal, state and local government institutions. And Interest earn during the period, the amount budgeted for period was N50,409,290,000.00 with an actual receipt of N 49,514,947,309.28 indicating 98.23% performance index. The summary below provides the details of non tax revenue of the state

DESCRIPTION	FINAL BUDGET 2023 ₦	ACTUAL YEAR 2023 ₦	% INDEX
Tax Revenue	4,429,000,000.00	6,675,908,756.80	150.73
Licences – General	71,262,000.00	31,112,276.25	35.62
Fees – General	3,102,059,000.00	3,190,917,530.00	107.69
Fines – General	9,950,000.00	6,915,102.00	22.06
Sales – General	2,358,974,100.00	6,520,906,927.38	87.32
Earning – General	819,083,000.00	256,816,149.02	49.85
Rent on Govt. Building. – General	120,000,00000	15,138,691.17	19.35
Rent on Land & Others	124,000,000.00	14,089,218.07	0.66
Repayment & Refund (Loan & Advances) –Gen.	4,093,973,000.00	850,201,919.53	24.74
Interest Earned	700,000,000.00	296,301,369.86	58.64
Reimbursement	41,834,915,600.00	37,963,210,335.19	90.75
TOTAL	**69,543,216,700.00**	**55,821,518,275.27**	**80.27**

2.2 EXPENDITURE PERFORMANCE FOR THE YEAR 2023

The expenditure profile of the state government during the period summarised as per below in line with national chart of account (NCA)

S/N	DESCRIPTIONS	FINAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2023 ₦
1	Personnel Emoluments (Salaries & Wages)	53,599,083,000.00	52,420,764,830.97
2	Allowances/Social Contributions	1,615,658,000.00	1,440,841,839.49
3	Social Benefits	1,905,259,000.00	592,415,171.10
4	Overhead Cost	43,370,821,000.00	30,617,145,098.91
5	Grants & Contributions	585,179,000.00	459,944,842.21
6	Subsidies	19,145,000,000.00	11,854,735,787.96
7	Depreciation Charges	52,618,000,000.00	43,426,339,263.91
8	Impairment Charges	32,492,000,000.00	23,902,687,492.47
9	Amortization Charges	24,998,000,000.00	19,235,982,729.78
10	Bad Debts Charges	12,446,000,000.00	5,684,236,854.70
	Total Expenditure (b)	**242,775,000,000.00**	**189,635,093,911.50**

2.3.1 FINANCIAL POSITION:

This is also known as balance sheet or statement of assets and liabilities. It is a statement that shows assets and liabilities and net assets/equity of an entity. Both assets and liabilities are categorised as current and noncurrent in the statement of financial position.

SUMMARY OF ASSETS AND LIABILITIES

1.	**ASSETS:**		₦
	Total Current Assets	-	88,500,083,988.79
	Total Non-Current Assets	-	528,725,177,325.60
	TOTAL ASSETS		**617,225,261,314.39**
2.	**LIABILITIES:**		
	Total Current Liabilities	-	11,947,840,482.52
	Total Non-Current Liabilities	-	454,762,243,049.34
	Total Liabilities	-	466,710,083,531.86
	NET ASSETS		**150,515,177,782.53**
3.	**EQUITY**		
	Reserves	-	133,452,186,970.13
	Accumulated Surplus /Deficit	-	17,062,990 ,812.40
	Total Net Assets/Equity	**-**	**150,515,177,782.83**

2.3.2 CURRENT ASSETS

The Current Assets consist of the following component as:

1.	Cash & its Equipment's	-	42,461,176,741.42
2.	Inventories	-	36,727,767,955.76
3.	Receivables	-	9,311,139,291.61
	Total Current Assets	**-**	**88,500,083,988.79**

2.3.3 NON CURRENT ASSETS

The Non Current assets consist of the following Components :

1.	Loans Granted	-	75,252,990,293.15
2.	Investments	-	27,795,448,417.00
3.	Property Plant & Equipment's (PPE)	-	229,659,517,524.82
4.	Investment Property	-	187,388,646,856.91
5.	Intangible Assets	-	8,628,574,233.72
	Total Non-Current Assets	**-**	**528,725,177,325.60**

2.3.4 CURRENT LIABILITIES

The current liabilities consist of the following components:

1.	Deposits	-	1,102,832,523.54
2	Un-remitted Deduction	-	405,312,647.54
3.	Accrued Expenses (Including Pension & Gratuity)	-	10,439,695,311.44
	Total Current Liabilities	**-**	**11,947,840,482.52**

2.3.5 NON-CURRENT LIABILITIES

Noncurrent liabilities also consist of the following components:

1.	Public Funds	-	391,775,099,195.24
2.	Borrowings		62,987,143,854.10
	Total Non-Current Liabilities		**454,762,243,049.34**

2.3.6 NET ASSETS

1.	Total Assets		617,225,261,314.39
2.	Total Liabilities		466,710,083,531.86
	NET ASSET(Total Assets -Total Liabilities)		**150,515,177,782.53**

2.3.7 NET ASSETS/EQUITY ;

1.	Reserves		133,452,186,970.13
2.	Accumulated Surplus/Deficits		17,062,990,812.40
	Total Net Assets/Equity:		**150,515,177,782.53**

2.3.8 Current Position of Government Borrowings:

S/N	DESCRIPTION	BALANCE AS AT (2023) ₦	BALANCE AS AT (2022) ₦
	DOMESTIC/FOREIGN DEBT STOCK		
1	Budget Support Facility	929,448,706.50	1,858,897,413.00
2	Excess Crude Account (ECA) Loan	539,835,573.54	1,079,671,147.08
3	Internal Public Debts – Interest	6,675,799.09	

2.4.0 Cash Flow:

This is a statement that reports inflows and outflows of cash and cash equivalents during a reporting period. It serves to analyse the changes in cash and cash equivalents.

2.4.1 Cash flow from Operating Activities :

S/N	Descriptions	Cash flows ₦
1	Total inflows from operating activities	210,603,121,072.69
2	Total Outflows from operating activities	157,415,222,515.88
	Net Cash Inflows/outflows from Operating activities (Inflows-Outflows)	53,187,898,556.81

2.4.2 Cash flow from Investing Activities

S/N	Descriptions	Cash flows ₦
	Purchase/Construction of Assets :	**104,103,982,124.82**
1	Subsidies	11,854,735,787.96
2	Depreciation Charges	43,426,339,263.91
3	Impairment Charges	23,902,687,492.47
4	Amortization Charges	19,235,982,729.78
5	Bad Debt Written off	5,684,236,854.70
6	Investment In Private Companies	-
7	Investment in Development on Natural Resources	-
8	Foreign Investment	-
9	Proceed from Foreign Investment	-
10	Proceed from Sale of Fixed Assets	-
11	Dividends Received	-
12	Dividends Received	-
	Net Cash Flow from Investing Activities	**104,103,982,124.82**

2.4.3 Cash flow from financing Activities:

S/ N	Descriptions	Cash flows ₦	
1	Proceeds from Domestics Loans & Other Borrowings	75,252,990,293.15	
2	Proceeds from External Loans & Other Borrowings	0'00	
3	Grants & Loans to Other Governments/Agencies	0.00	
4	Contribution/Subscriptions to International Agencies/ Bodies	0.00	
5	Public Debt Charges - Repayment of Loans	(4,417,157,207.23)	
	Net Cash Flow from Financing Activities	**70,835,833,085.92**	
	Net Cash Flow from all Activities	19,919,749,513.91	
	Cash & Its Equivalent as at 01/01/2023	22,541,427,227.51	
	Cash & Its Equivalent as at 31/12/2023	42,461,176,741.42	

2.4.4 Analysis of cash flow from operating activities

S/N	Descriptions	Final Budget 2023 ₦	Actual Revenue 2023 ₦
1	Statutory Revenue	49,000,000,000.00	35,801,215,919.88
2	Exchange Gain, Solid Minerals, Federal Govt. Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalization	72,929,000,000.00	58,605,000,000.00
3	Value Added Tax	36,000,000,000.00	38,850,616,938.47
4	Tax Revenue	4,429,000,000.00	6,675,908,756.80
5	Licences – General	71,262,000.00	31,112,276.25
6	Fees – General	3,102,059,000.00	3,190,917,530.00
7	Fines – General	9,950,000.00	6,915,102.00
8	Sales – General	2,358,974,100.00	6,520,906,927.38
9	Earning – General	819,083,000.00	256,816,149.02
10	Rent on Govt. Building. – General	120,000,00000	15,138,691.17
11	Rent on Land & Others	124,000,000.00	14,089,218.07
12	Repayment & Refund (Loan & Advances) –Gen.	4,093,973,000.00	850,201,919.53
13	Interest Earned	700,000,000.00	296,301,369.86
14	Reimbursement	41,834,915,600.00	37,963,210,335.19
15	Domestics Aid & Grants	7,579,000,000.00	4,920,577,550.07
16	External Aid & Grants	1,012,000,000.00	1,956,466,469.00
17	Other Capital Receipts	65,333,540,000.00	22,154,966,186.73
18	Receipts from loan/borrowing	900,000,000.00	0.00
16	Other Revenue (Trans fer from CRF to CDF)	0.00	0.00
	Total Inflow from Operating Activities	**302,296,756,700.00**	**218,110,361,339.42**

2.4.5 Changes in Net Assets/Equity:

This Statement explains the changes in net Ass ets of an entity. In other word it details the change between the current and prior period for the net assets Balances.

DESCRIPTION	Note	Capital Grant ₦	Total ₦	PREVIOUS YEAR 2022
Balance as at 31st December, 2022		**133,452,186,970.13**	**133,452,186,970.13**	**98,185,249,169.27**
Changes in Accounting Policy			-	-
Restated Balance		**133,452,186,970.13**	**133,452,186,970.13**	**133,452,186,970.13**
Surplus on Revaluation of Properties		-	-	-
Deficit on Revaluation of Investments		-	-	-
Net Gains and Losses Recognised in the Statement of Financial Performance		17,062,990,812.40	**17,062,990,812.40**	35,266,937,800.86
Net surplus for the period		**150,515,177,782.53**	**150,515,177,782.53**	**35,266,937,800.86**
Balance at 31 December 2022		**133,452,186,970.13**	**133,452,186,970.13**	**-**

2.5.0 Review of Recurrent Expenditure Performance for the Year 2023

2.5.1 Recurrent /Personnel Cost:

The sum of ₦53,599,083,000.00 was earmarked by the Jigawa State Government for the payment of staff salaries and allowances during the reporting period, while the sum of ₦52,420,764,830.97 verified to be the actual expenditure accordingly. The budget performance index recorded 97.80% as reported by the Accountant General and verified by the Auditor General of the state.

2.5.2 Other Recurrent/Overhead Cost:

The Overhead cost, or sometimes referred as other recurrent cost of the period was estimated at ₦38,370,821,000.00 for the services of various recurrent cost provision for the period under review, while Audit verified and confirmed the Total expenditure to the tune of ₦30,617,145,098.91. The Budget performance index recorded 79.79% favourably.

2.5.3 Social Contribution:

According to the Budget Line of Social Contribution as an item of recurrent costs with an Approved Budget estimate to the tune of 585,179,000.00 with actual expenditure of 5,480,132,509.79 indicating a Budget performance index of about 936.49%. The social contribution of the state government entails the 17% state government contribution towards pension funds. The figure reflects only state workers contribution while local government staff contributed separately from their resources.

2.5.4 Social Benefits:

This Social Benefits refers to payment to pensioners under the non-contributory (Old system) domiciled at Directorate of Salary and Pension, Office of the Head of the Civil Service. The amount estimated for the period was ₦1,905,259,000.00 with an actual expenditure of ₦592,415,171.10. The Budget Performance index reached only 31.09% inadequately funded.

2.5.5 Grant and Contributions:

This is an item of other recurrent expenditure with an Annual Budgeted amount of ₦585,179,000.00. It is for the payment of domestic and international Bursaries to Jigawa State students.
The actual expenditure during the period stands at 459,944,842.21with 78.60% Budget performance index.

Summary of Recurrent Expenditure performance 2023

Descriptions	Budget Estimate 2023 ₦	Actual Expenditure 2023 ₦	% Index
Personnel Cost	53,599,083,000.00	52,420,764,830.97	97.80
Overhead Cost	38,370,821,000.00	30,617,145,098.91	79.79
Social Contribution	1,615,658,000.00	1,440,841,839.49	89.18
Grand & Contribution	585,179,000.00	459,944,842.21	78.60

2.6.0 Capital Expenditure (Statement)

During the year under review a total sum of ₦104,103,982,124.82 was observed as the actual capital expenditure made by the State Government. The statement of capital expenditure of the state covered the following areas indicated in the table below:

2.6.1 Summary of Capital Expenditure by Sectors

S/N	Description	Note	Actual Expenditure 2023 (₦)	Actual Expenditure 2022 (₦)
1	Administrative Sector	13.1	9,994,664,346.22	3,905,671,338.12
2	Economic Sector	13.1	50,823,550,107.17	34,672,528,341.75
3	Law and Justice Sector	13.1	777,144,247.67	1,137,323,528.36
4	Social Sector	13.1	42,508,623,423.76	33,460,249,060.42
	TOTAL		**104,103,982,124.82**	**73,175,772,268.65**

The total Capital Expenditure of the state for the period observed to be higher by **₦30,928,209,856.17** when compared with the total actual expenditure of **₦73,175,772,268.65** of the immediate preceding year 2022, It gave a favourable result as there was an adequate fund in the Capital Development fund of the state. The Audit Assessment of value for money is also carried out as contained in the Appropriation Segment of the report.

JIGAWA STATE GOVERNMENT OF NIGERIA

PART IV

APPROPRIATION AUDIT
PROCUREMENT AUDIT
GENERAL OBSERVATIONS
RECOMMENDATIONS/CONCLUSION

3.0 APPROPRIATION AUDIT

3.1 ROUTINE/CONTINIOUS AUDIT ASSESSMENT

3.1.1 Audit Approach:

The audit exercise focused on both the appropriateness of how government MDA`S in state accounts for revenue and government expenditure conducted reasonably and exclusively incurred for government activities.

The process involves, authenticating the validity of financial transactions, ensuring that appropriate approvals were sought and all relevant documentations maintained.

3.1.2 Audit Observations:

During the period under review all relevant MDA`S have been visited and a proper scrutiny of all necessary documents been carried out in accordance with Jigawa State Financial Instruction.

However, during the audit review, audit queries were issued to demand explanations, justifications or documentations regarding audit issues that were observed in the course of the exercise. This is to give concerned MDA`s opportunity to clarify certain grey areas before reports are been finalised

3.1.3 Matters of Consideration:

Having reached the stipulated time frame, to receive response to the audit queries issued, it was observed that twenty-Six (26) of the queries amounting Five Billion Three Hundred and Twenty –One Million, Seven Hundred and fifty-four Thousand Six Hundred and Sixty-Three Naira Eight Kobo (N**5,321,754,663.08) Only** to were not responded to up to the time of compiling this report.

UN-REPLIED AUDIT REPORTS/QUERIES JANUARY -DECEMBER, 2023						
S/N	**DATE**	**MDA`S NAME**	**REFERENCE NO.**	**DESCRIPTIONS/OBSERVATIONS**	**AMOUNT ₦**	**REMARKS**
1	31/08/2023	Ministry of Water Resources	AUD/INSP/DGA/V/358	Various Irregular Payments	20,752,953.75	UN Replied Audit Report
2	31/08/2023	Ministry of Water Resources	AUD/INSP/DGA/V/359	Excess Expenditure as at December, 2022	1,872,726,928.21	" " "
3	07/09/2023	Government House	AUD/INSP/DGA/V./I/340	Excess Expenditure Recorded as at June, 2023	1,443,327.28	" " "
4	18/09/2023	Local Govt. Service Commission	AUD/INSP/DGA/362	Excess Expenditure as at June, 2023	150,592.00	" " "
5	18/09/2023	Civil Service Commission	AUD/INSP/DGA/361	Excess Expenditure as at June, 2023	11,680,031.20	" " "
6	18/09/2023	Ministry of Budget & Econ. Plan.	AUD/INSP/DGA/360	Excess Expenditure as at June, 2023	1,246,350.00	" " "
7	20/09/2023	Office of the Head of Service	AUD/INSP/DGA/V./365	Excess Expenditure as at June, 2023	10,665,334.00	" " "
8	20/09/2023	Office of the Head of Service	AUD/IVS/DGA/V.I/364	Excess Payment on Refunds	72,099.92	" " "
9	18/09/2023	Ministry for Local Government	AUD/DGA/V.I/363	Excess Expenditure on Personnel Cost as at June 2023	1,373,364.00	" " "
10	19/10/2023	Ministry of Finance	AUD/INSP/DGA/V.I/358	January - September, 2022 Excess Expenditure	44,546,985.29	" " "

11	19/10/2023	office of the Accountant General	AUD/INSP/DGA/V.I/357	Irregular Payment Vouchers	1,269,816,168.66	" " "
12	19/10/2023	office of the Accountant Gen.	AUD/INSP/DGA/V.I/357	Excess Expenditure	60,988,184.95	" " "
13	19/10/2023	Ministry of Budget & Econ. Plan.	AUD/INSP/DGA/V.I/359	Irregular Payment Vouchers (99no.)	66,442,451.00	" " "
14	19/10/2023	Ministry of Budget & Econ. Plan.	AUD/INSP/DGA/V.I/359	Excess Expenditure (13no. Economic Codes)	15,696,583.00	" " "
15	01/11/2023	Ministry of Education Science & Technology	AUD/INSP/DGA/V.I/360	Excess Expenditure January - December, 2022	534,595,858.00	" " "
16	20/11/2023	Ministry of Health	AUD/INSP/DGA/V.I/361	Outstanding Payment Vouchers January- December, 2022	75,760,450.00	" " "
17	20/11/2023	Ministry of Health	AUD/INSP/DGA/V.I/361	Un Documented Payment January-December, 2022	136,194,770.00	" " "
18	23/11/2023	JS House of Assembly	AUD/DGA/V.I/362	Excess Expenditure as at December, 2022	653,997,096.13	" " "
19	23/11/2023	JS House of Assembly	AUD/DGA/V.I/367	Excess Expenditure January-June, 2022	2,734,134.53	UN Replied Audit Report
20	28/11/2023	Government House	AUD/INSP/V.I/363	Excess Expenditure January - September, 2023	142,968,093.00	" " "
21	28/11/2023	Government House	AUD/INSP/V.I/369	Excess Expenditure January - September, 2023	15,797,432.46	" " "
22	28/11/2023	Ministry of Health	AUD/INSP/DGA/V.I/365	Excess Expenditure Recorded as at December, 2022	255,379,439.29	" " "
23	24/01/2024	Ministry of Higher Education	AUD/INSP/DGA/VI/368	Excess Expenditure as at 31st December, 2023	122,126,495.75	" " "
24	24/01/2024	Office of the Head of Service	AUD/INSP/DGA/VII/369	Excess Expenditure as at 31st December, 2023	2,640,000.00	" " "
25	24/01/2024	Office of the Head of Service	AUD/INSP/DGA/VII/370	Excess Expenditure as at 31st December, 2023 (Personnel Cost)	832,238.88	" " "
26	24/01/2024	Ministry of Information	AUD/INSP/DGA/VII/372	Excess Expenditure as at 31st December, 2023	1,127,301.78	" " "
TOTAL					**5,321,754,663.08**	

3.2.0 VERIFICATION OF PENSION AND GRATUITY

The process involved receiving and processing of all issues related to miscellaneous in nature. The categories of related activities include, Pension and Gratuity, loss of public funds/stores, purchases of new Government vehicles/properties verification and recommendations of Boarded items/properties based on the information received from various MDA's or from office of the Head of Civil Service of the State.

3.2.1 DETAILS OF PERFORMANCE FOR THE YEAR 2023

Pension and Gratuity: The office received total number of files totaling to 813 from Directorate of Salary and Pension Administration for the payment of Retirement benefits Death benefits and Contract Gratuities for officers leaving the service of the state. However, 59 number of files were queried for various errors observed during the exercise and returned to responsible MDA for corrections the anomalies observed were rectified and cleared for payment respectively.

Refer to Appendix IA and IB for details

3.2.2 APPENDIX IA: SUMMARY OF CLEARED AND UN CLEARED PENSION FILES 2023

S/N	Month	Cleared Files	Un-cleared Files
1.	January	96	02
2.	February	49	03
3.	March	53	04
4.	April	48	03
5.	May	64	05
6.	June	55	05
7.	July	41	04
8.	August	58	-
9.	September	62	03
10.	October	59	09
11.	November	110	14
12.	December	59	02
TOTAL		754	59

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3.2.3 APPENDIX IB: TOTAL CLEARED AND UN CLEARED FILES 2023

Cleared files	754	January to December 2023
Un cleared files	59	January to December 2023
Total	813	Files

3.2.4 APPENDIX IIA: PENSION AND GRATUITY PAYABLE JANUARY TO DECEMBER 2023

S/N	Month	Total Gratuity ₦	Total Pension ₦
1.	January	187,378,655.88	50,594,854.03
2.	February	183,504,378.40	53,871,576.35
3.	March	114,723,055.60	30,805,959.28
4.	April	92,485,054.38	24,898,350.35
5.	May	117,206,883.78	34,113,958.36
6.	June	85,643,009.77	22,704,833.76
7.	July	46,082,150.51	29,245,103.77
8.	August	178,445,521.97	50,383,296.85
9.	September	103,270,949.71	25,882,494.49
10.	October	69,071,186.92	17,214,186.60
11.	November	264,784,651.97	60,469,450.71
12.	December	113,916,816.51	28,973,700.44
Total		1,556,512,315.40	429,157,765.44

3.2.5 APPENDIX IIB: SUMMARY OF PENSION AND GRATUITY 2023

Total Gratuity	1,556,512,315.40
Total Pension	429,157,765.44
Grand total	N1,985,670,080.84

3.2.6 APPENDIX III: SUMMARY DEDUCTIONS JANUARY TO DECEMBER 2023

Salary over stay	123,507,346.02
Total Car loan deductions	29,618,924.50
FHRL	504,937.68
Total	N153,631,208.20

3.2.7 UN-SETTLED AUCTION OF UTILITY VEHICLES TO FORMER COMMISSIONERS AMOUNTING TO - 10,935,600.00

S/N	Name	Organization	Type of Vehicles	Amount Paid	Amount Outstanding
2.	Ibrahim Baba Chai chai	Min of Environment	“	-	1,366,950.00
3.	Aminu Usman Yakubu	Min of Waters	“	-	1,366,950.00
4.	Ibrahim Garba H/Giwa	Min of Water Resources	“	-	1,366,950.00
6.	Auwal Danladi Sankara	Min of Special Duties	“	-	1,366,950.00
7.	Kabiru Hassan Sugungun	Min for Local Government	“	-	1,366,950.00
9.	Yalwa Da’u Tijjini	Min of Women Affairs	“	-	1,366,950.00
11.	Lawan Yunusa D/zomo	Min of Education	“	-	1,366,950.00

3.3.0 PERFORMANCE OF PARASTATALS AUDIT

The Parastatals department has the responsibility to register accounting firms and nominate them for the audit of parastatals in the state. The department also reviews and critically examines audited account submitted by these entities.

3.3.1 REGISTRATION AND NOMINATION

The registration and Nomination of Audit/Accounting firms in the year under review were conducted successfully which (27) Twenty-Seven Firms registered.
The firms were nominated to be sixty (60) organization within the State while twenty (20) organization send their acknowledgement letter to this office.

3.3.2 SUBMISSION OF AUDITED ACCOUNT

Seventeen 17 organization have submitted their audited accounts to this office as at 31st December 2022 as per listed below.

1.	Primary Health Care Development Agency	-	2022
2	Pilgrims Welfare Board	-	2022
3	Printing Press	-	2022
4	Manpower Development Institute MDI	-	2022
5	Jigawa Pharmaceutical Company Ltd	--	2023
6	Institute of Information Technology	-	2022
7	Jigawa state Contributory Health Care Mgt.	-	2022
8	Road Maintenance Agency (JIRMA)	-	2022
9	Small Town Water Supply Agency STOWA	-	2022
10	Sule lamido University K/Hausa	-	2022
11	Rasheed Shekoni Specialist Hospital	-	2022
12	Bamaina Academy	-	2022
13	Jigawa Invest	-	2022
14	Library Board	-	2022
15	D.C.D.A.	-	2022
16	JASCO	-	2022
17	Nomadic Education Board	-	2022

3.3.3 AUDIT PERIODIC TEST CHECK

During the period under review Parastatals Department conducted an Audit Periodic test check of (21) Twenty-one organization in which (4) reports have been issued and replied while others are waiting for issuance below are the details.

3.3.3.1 AUDIT PERIODIC TEST CHECK TABLE 2023

S/N	MDA`S NAME	REMARKS
1.	Alternative Energy	Periodic Test Check 2023
2	Invest Jigawa	
3	STOWA	
4	RUWASA	
5	Water Board	
6	D.C.D.A.	
7	Housing Authority	
8	Urban Development Board	
9	SUBEB	

10	Galaxy ITT	
11	College of Nursing B/Kudu	
12	Bureau for Statistic	
13	Science Board	
14	Nomadic Education	
15	Due Process & Monitoring Bureau	
16	Rehabilitation Board	
17	JISEPA	
18.	JIRMA	
19.	M.D.I.	
20	Rural Electricity Board	

3.4.0 REVENUE AND SPECIAL AUDIT:

During the Period under review we conducted Revenue verification, confirmation of Revenue collection and lodgement in to the state revenue account from various MDA's.

Revenue verification was successfully conducted in 36 number MDA's and the reports of Audit findings for 22 No MDA's were forwarded to the respective MDA's for their further information and response.

The report for the remaining seven MDA's where the exercise was conducted is in progress.

The entities Audited are expected to respond to the queries issued to them, out of which only three (3) of them responded. Response from the remaining five (5) MDA's is being awaited.

3.4.1 LIST OF MDA'S WERE REVENUE VERIFICATION EXERCISE WAS CONDUCTED FOR THE YEAR 2023

S/N	MDA'S	-	PERIOD
1.	Jigawa State College of Education Gumel	-	January – June
2.	Jigawa State Institute of Information Technology	-	January - June
3.	Due Proses & Project Monitoring Bureau	-	January – December
4.	Pilgrims Welfare Agency	-	January – December
5.	Office of the Head of Civil Service	-	January – December
6.	Manpowered Development Institute	-	January – December
7.	Ministry of Commerce Industries & Co-operatives	-	January – December
8.	Jigawa State Rural Electricity Board	-	January – December
9.	Fire Service Directorate	-	January – December
10.	Ministry of Land and Housing	-	January – December
11.	Jigawa State Housing Authority	-	January – December
12.	High Court of Justice	-	January – December
13.	Shari'a Court of Appeal		January – December
14.	Ministry of Justice	-	January – December
15.	Jigawa State Polytechnic Dutse	-	January – December
16.	Science & Technical Education Board	-	January – December
17.	Jigawa State Scholarship Board	-	January – December
18.	Jigawa State College of Education and Legal Studies Rng	-	January – June
19.	Jigawa State College of Remedial Studies Babura	-	January – June
20.	Ministry of Health	-	January – December
21.	College of Nursing/Midwifery Babura	-	January – June
22.	Jigawa State Television	-	January – December
23.	Jigawa State Broadcasting Cooperation (Radio)	-	January – December
24.	Jigawa State Environmental Protection Agency	-	January – December
25.	Office of the Secretary to the State Government	-	January – December
26.	Jigawa State Printing Press	-	January – December

3.4.2 LIST OF MDA'S WHERE AUDIT QUERIES/ISSUED AND RESPONDED

S/N	MDA'S NAME	-	
1.	High Court of Justice	-	Responded
2.	Urban Development	-	Responded
3.	Manpower Development Institute	-	Responded
4.	Institute of Information Technology Kazaure	-	Not responded
5.	College of Remedial Studies Babura	-	Not responded
6.	College of Nursing/Midwifery Babura	-	Not responded
7.	Office of the Secretary to the State Government	-	Not responded

3.4.3 LIST OF MDA'S WHERE REVENUE VERIFICATION WAS CONDUCTED A ND THE REPORTS ARE IN PROGRESS

S/N	MDA'S
1.	Local Government Service Commission
2.	Jigawa State Water Board
3.	Small Town Water Supply Agency
4.	Dutse Model Secondary School
5.	Ministry of High Education
6.	Board of Internal Revenue
7.	Pilgrims Welfare Board

3.4.4 LIST OF MAD'A WERE REVENUE VERIFICATION WAS CONDUCTED FOR THE YEAR 2023

S/N	MAD'S	PERIOD	2023 FINAL BUDGET	ACTUAL REVENUE	VARIANCE	REMARKS
1.	Jigawa State College of Education Gumel	January – June	122,500,000			
2.	Institute of Information Tech. Kazaure	January – June	159,300,000	36,990,907.10	122,309,092.90	The collection is poor shortfall of 122,309,093
3.	Due Process and Project Monitoring Bureau	January – Dec	3,500,000	2,937,000.00	563,000.00	
4.	Pilgrim Welfare Agency	January – Dec	3.000,000	3,000,000.00	-	It reaches the target
5.	Office of the of Civil Service	January – Dec	150,000	85,500.00	65,000.00	
6.	Manpower Development Institute	January – Dec	152,200,000	112,466,148.34	39,733,851.66	Shortfall of 39,733,851 poor collection
7.	Min. of Commerce Industries & Co-operative	January – Dec	16.800,000	2,980,000.00	13,820,000.00	Poor collection
8.	Jigawa State Rural Electricity Board	January – Dec	27,760,000	25,188,930.00	2,571,070.00	To put more effort
9.	Fire Service Directorate	January – Dec	1,000,000	733,000.00	267,000.00	
10.	Min. of Land Housing & Urban Development	January – Dec	485,000,000	38,873,956.67	446,126,043.33	Poor collection
11.	Higher Court of Justice	January – Dec	11,000,000	1,729,376.00	9,270,624.00	"
12.	Shari'a Court of Appeal	January – June	10,000,000	3,190,272.00	6,809,725.00	"

13.	Jigawa State Housing Authority	January – June	96,000,000	16,358,130.00	79,641,870.00	“
14.	Ministry of Justice	January – June	350,000,000	202,889,880.00	147,110,120.00	“
15.	Jigawa State Polythionic	January – June	143,500,000	222,240,925.90	78,740,925.00	No surplus
16.	Science & Technical Education Board	January – June	1,100,000	1,300,000.00	+200,000.00	To put more effort
17.	Jigawa State Scholarship Board	January – June	15,000,000	14,668,500.00	331,499.04	“
18.	Jigawa State College of Edu. And Legal Ringim	January – June	150,000,000	32,259,095.00	117,740,905.00	“
19.	Jigawa State College of Remedial Studies BBR	January – June	19,000,000	23,284,453.23	4,284,453.23	Good performance
20.	Ministry of Health	January – June	53,600,000	9,002,500.00	-	Poor collection
21.	College of Nursing Science and Midwifery Babura	January – June	17,300,000	9,631,401.00	7,668,599.00	To put more effort
22.	Jigawa State Television	January – Dec	25.000,000	11,787,186.05	13,212,814.00	To put more effort
23.	Jigawa State Broadcasting Cooperation (Radio)	January – Dec	40,000.000	7,221,552.00	32.778.448.00	Poor collection
24.	Jigawa State Environmental Protection Agency	January – Dec	1,000,000	948,750.00	51.250.00	To put more effort
25.	Office of the Secretary to the State Govt.	January – Dec	500,000	7,953,000.00	+745,300.00	Surplus
26.	Jigawa State Printing Press	January – June	3,500,000	780,000.00	2,720,000.00	Poor collection
	TOTAL		**1,822,950,000**	**765,216,010.01**	**1,089,647,439.00**	

S/N	MAD’S	PERIOD	2023 FINAL BUDGET
1.	High Court of Justice	January – June	Responded
2.	Urban Development Board	January – June	Responded
3.	Manpower Development Institute	January – Dec	Responded
4.	Institute of Information Technology Kazaure	January – June	Not Responded
5.	College of Remedial Studies Babura	January – June	Not Responded
6.	Colle of Nursing and Midwifery Babura	January – June	Not Responded
7.	Office of the Secretary to the State Government	January – June	Not Responded

3.5.0 PROCUREMENT AUDIT

3.5.1 Responsibility:

The project audit Department has the responsibility to audit and report on capital projects for the state with a view to establishing that there is value for money on government expenditure.

3.5.2. Audit Approach:

The Audit exercise commence by receiving letters of award of contracts from the directorate of council affairs and the approvals for the release of funds from government house, schedule officers were appointed within the department and specific MDA`s were assigned to these. After the field exercise, the Juxtapose of all relevant documents received and the level of work done on site were reported back to the office for consideration and

3.5.3 Position of Work

The activities of the department, which involved extracting of the capital payment vouchers (for new construction, renovations, rehabilitations as well supplies and installation), later monitor and verify physically from the project site for money value Audit.

We have received approval letters for the award of Contracts in which the State Government awarded contracts covering various sectors across the state, However, at present effort is been made to see that the verification is carried out in arrears to cover substantial contracts been awarded. This award of contact letters is sorted and issued to each schedule officer of the project Audit Department according to MDA's assigned for verification and reporting back their findings based on money for value audit.

Also, it should be noted that most of the contracts awarded are long terms project which are on the position of paper work, then later to conduct physical verification and then writing the report and issued. Among them are: -

1. Ministry of Education (Higher Education)
2. Ministry for Basic Education
3. Ministry of Works
4. Ministry for Water Resources
5. Ministry of Health
6. Ministry of Women Affairs
7. Ministry of Land and Housing
8. R.E.B.
9. SUBEB

Attached are some of the projects verified and report issued out to the concerned organization for their information and early response accordingly.

3.5.4 UN RESPONDED AUDIT REPORTS/QUERIES INRESPECT OF PROCUREMENT, JANUARY - DECEMBER 2023 VALUED AT ₦83,190,204,195.96

S/N	DATE	REFERENCE NO:	ORGANIZATION	AMOUNT ₦	OBSERVATIONS
1.	12-04-2023	AUD/PME/5/94/65	Government House Dutse	821,758,910.86	-Store records to be presented for the purchase of furniture's for the new Government Guest House. -Vetted BOQ for the purchase of the furniture's also to be presented for audit examination and verification. -Vetted BOQ for th e construction of Banquet Hall to be presented to enable audit physically verify the project according Store records to be presented for the purchase of furniture's for the new Government Guest House.

2	20-03-2024	AUD/PME/5/94/65	Government House	385,118,153.63	-Vetted BOQ for the supply of furniture's renovation work of ADC House, Chief Details and Boys quarters to be presented for Audit verification -Procurement/furnishing and renovation of Accountant General's House at Commissioners Quarters BOQ to be produce for audit verification. -Vetted BOQ for the renovation of Honorable Commissioner of Finance's official Residence to be produced.
3	20-06-2023	AUD/PME/E/2/176	Ministry of Education Science and Technology Dutse	2,084,780,085.42	-The outstanding payments due to 21No contractors PVs to produce and p-resented for audit examination. -Outstanding retention payment vouchers to be presented for audit examination.
4	25-07-2023	AUD/PME/E/VOL.I/92/1	Jigawa State Contributory Health Care Man agement Agency Dutse	1,059,507,981.00	-Answered the report
5.	25-07-2023	AUD/PME/E/2/184	Agency for Nomadic Education	226,113,760.50	-The outstanding payments due to the contractors including retention payment vouchers to be produce and made available for their audit examination
6	31-07-2023	AUD/PME/GEN/VOL.1/17	Ministry of Commerce, Industry, Co-operative and tourism	1,781,354,683.09	-The outstanding payments and retention vouchers due on 3No contracts to be presented for further audit examination. -Records worth N1,661,313,532.07 to be made available for audit examination and verification.
7.	20-10-2023	AUD/PME/E/92/VOL.I/156	Sharia Court of Appeal Dutse	75,364,403.34	-The observations raised on the remarks column of the attached annexure to be attempted for further audit verification.
8.	17-07-2023	AUD/PME/GEN/1/94/39	Civil Service Comm. Dutse	14,422,000.00	-7.5% VAT amounting to N713,400. 5% WHT amounting to N475,600 and 1% stamp duty amounting to N95,120.00 all to be recovered and remitted to appropriate authority.
9	16-04-2024	AUD/PME/E/V.II/186	Ministry of Works & Transport	76,669,307,978.51	-Observations raised in the remarks columns of the annexures attached to this report should be address for further audit verification.
10	08-02-2024	AUD/PME/68/VOL.I/76	JS Institute of Informatics Technology	72,476,239.61	- The report was answered.

3.6 GENERAL OBSERVATIONS:

3.6.1 Notes to the Financial Statements which are integral part of the Accounts submitted by the Accountant General were incomplete at the point of submission and some information required for the Audit where not provided for review such as detail computation of charges for Subsidy, Depreciation, Impairment, Amortisation and Bad debts. The Initial and Supplementary budgets as well as corresponding figures for previous year (2022) on the Notes to the Financial Statements were not provided appropriately. The Audit adopted an approach of bilateral review with the Audit team and the team from Office of the accountant General, using this approach, almost all the information required for the Audit were provided including relevant details of the notes to the Accounts.

3.6.2 The software used in preparation of the Financial Statement could not produce Individual ledgers and trial balance which are essential document necessary required for the Audit. The Reports of the IPSAS Accrual Financial Statement prepared on the software were exported to excel and presented for Audit. Several adjustments were made thereafter on excel formatted reports without effecting the corresponding adjustments on the main software.

3.6.3 Submission of Audited Financial Statement from Agencies and other Parastatals established by law is not timely to enable Audit confirmation of corresponding records on the consolidated Financial Statements.

3.6.3 We observed persistent delay in responding to audit Queries issued to MDAs.

3.6.4 We observed that majority of the Staff involved in preparation of the Financial Statements need more training and re-training to enable them perform much better.

3.7 RECOMMENDATIONS:

3.7.1 As the State Governments is committed to full migration to IPSAS Accrual in compliance with FAAC reporting framework standard format, the Four (4) Standard Financial Statements approved by FAAC under the IPSAS Accrual General Purpose Financial Statements (GPFS) should be adopted and the Notes to the Accounts which are integral part of the Financial Statement should be provided in details with reference to the NCOA. Sufficient explanatory/breakdown should be included in the notes to Financial Statements and the supplementary notes.

3.7.2 We advised for the timely upgrading of existing Integrated Financial Management Information to cope with numerous challenges of IPSAS Accrual reporting format which should be accurate and consistent or in alternative, consider replacing it with more robust software that can provide what is required.

3.7.3 Timely submission of Accounts by other agencies will enable Audit confirmation of records on the consolidated Financial Statement.

3.7.4 MDA's must be prepared to answer and reply all audit reports and queries issued to them promptly in compliance Jigawa State Financial Instructions.

3.7.5 Efforts should be intensified on the Training of the young, capable hands in the identified manpower need to keep up to the challenges of the time.

3.8 CONCLUSION:

The review of the Financial Statement and the accompanying Notes to the accounts were conducted in accordance with the mandates of the Office of the State Auditor General as provided by section 125(1) of the Constitution of the Federal Republic of Nigeria (as amended) and section 8 (1) of the Jigawa State audit Law No. 5 2019 (as amended). All gratitude and praises to Allah (S.W.A) for the health and courage to enable us accomplish this task. I wish to recognise the contribution of the Government for the provision of financial and moral support to achieve the noble objective, the staff of the office of the Auditor General and that of the Accountant General are also appreciated for their contributions and co-operation.

I have to acknowledge and appreciate the efforts of the Honourable Members of the Public Accounts Committee and by extension, Members of the Jigawa State House of Assembly for discharging their Constitutional Responsibilities and hereby forward this report with observations and recommendations on the Financial Statements and Accounts of the Government of Jigawa State for the year ended 31st December 2023.

JIGAWA STATE GOVERNMENT OF NIGERIA

PART V

NOTES TO THE FINANCIAL STATEMENTS

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 1 **REVENUE**

NOTE	Details	Ref. Note	Final Budget 2023	Initial Budget 2023	Suplementary Budget 2023	ACTUAL 2023	Previous Years 2022
						Amount	Amount
			N	N	N	N	N
1	***A- Share of Statutory Allocation from FAAC***		**49,000,000,000.00**	**46,000,000,000.00**	**3,000,000,000.00**	**35,801,215,919.88**	37,001,480,334.37
	Net Share of Statutory Allocation from FAAC	A	49,000,000,000.00	46,000,000,000.00	3,000,000,000.00	31,660,587,178.43	5,452,083,179.69
	Add :Deduction at source for Loan Repayment	B				**4,140,628,741.45**	
	Share of Statutory Allocation - Non Oil	C					
	Share of Federal Accounts Allocation - Excess Crude Oil	1.3	3,000,000,000.00	3,000,000,000.00		758,724,006.12	500,320,822.26
	Exchange gain	1.4	16,130,000,000.00	8,130,000,000.00	8,000,000,000.00	11,585,520,129.07	159,483,992.09
	Solid Minerals Resources	1.5	282,000,000.00	158,000,000.00	124,000,000.00	113,457,378.54	1,916,901,843.96
	Excess Bank Charges		123,000,000.00	123,000,000.00		-	125,524,202.79
	Stamp Duty Refund		-			-	-
	PAYE and WHT	1.6	4,190,000,000.00	4,190,000,000.00		2,363,390,294.26	-
	Ecological Fund	1.7	3,044,000,000.00	1,844,000,000.00	1,200,000,000.00	1,263,077,190.91	-
	Additional Inflow(PMT Refund)	1.8	-			0.00	11,006,426.50
	Forex Equalisation	1.9	4,160,000,000.00	2,160,000,000.00	2,000,000,000.00	1,267,455,499.22	106,552,461.69
	Electronic money tranfer	`1.10	6,000,000,000.00	3,000,000,000.00	3,000,000,000.00	2,069,168,186.31	1,616,863,572.09
	SFTAS Grant	1.11	-			2,584,096,200.00	-
	SURE P	1.12	9,000,000,000.00	9,000,000,000.00		9,035,386,562.12	4,154,635,000.00
	Distribution of 15 Billion/Augumentation	1.13				115,014,110.64	8,245,468,097.72
	PHCN Refund	1.14				1,000,000,000.00	798,536,070.53
	Distribution on Infrastructure	1.15	21,000,000,000.00	21,000,000,000.00		21,000,000,000.00	-
	Foreign Exchange Differential	1.16				976,835,526.94	-
	Subsidy Removal Palliative	1.17	4,000,000,000.00	4,000,000,000.00		2,000,000,000.00	-
	Non Mineral Revenue	1.18				1,027,458,761.42	-
	Non oil Revenue	1.19	2,000,000,000.00	2,000,000,000.00		1,357,872,856.39	-
	Total Other Federally collected Revenue		**72,929,000,000.00**	**58,605,000,000.00**	**14,324,000,000.00**	**58,517,456,701.94**	**17,635,292,489.63**
	Total(GROSS) FAAC Allocation to FGN/SG/LG	**D**	**121,929,000,000.00**	**104,605,000,000.00**	**17,324,000,000.00**	**94,318,672,621.82**	**60,088,856,003.69**
	Value Added Tax						
	Share of Value Added Tax (VAT)	**E**	**36,000,000,000.00**	**30,000,000,000.00**	**6,000,000,000.00**	**38,850,616,938.47**	**28,138,353,650.20**
	GRAND TOTAL		**157,929,000,000.00**	**134,605,000,000.00**	**23,324,000,000.00**	**133,169,289,560.29**	**88,227,209,653.89**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 2

TAX REVENUE

			2023			
Tax Revenue		**Codes**	**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
			N	**N**	**N**	**N**
Personal Income Taxes						
State Internal Revenue Services	Pay as you earn (Public Sector)	12010101	5,718,212,821.84	4,190,000,000.00	1,528,212,821.84	4,179,769,161.64
State Internal Revenue Services	Stamp Duty	12010104	300,000.00	1,000,000.00	(700,000.00)	945,495,032.27
State Internal Revenue Services	Pay as you earn (Non Public Sector)	12010112	600,949,239.44	1,037,170,000.00	(436,220,760.56)	551,866,512.30
Sub-Total Personal Income Taxes			**6,319,462,061.28**	**5,228,170,000.00**	**1,091,292,061.28**	**5,677,130,706.21**
Corporate Taxes			**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
State Internal Revenue Services	Withholding Tax on Divident	12010401	4,336,679.15	2,000,000.00	2,336,679.15	2,781,546.30
State Internal Revenue Services	Withholding Tax on Rent	12010402	9,629,519.22	3,000,000.00	6,629,519.22	349,041.45
State Internal Revenue Services	Withholding Tax on Non-Limited Liability Companies	12010114	79,295,917.68	120,000,000.00	(40,704,082.32)	58,691,463.75
Ministry of Land and Housing	Property Tax	12010601		143,000,000.00	(143,000,000.00)	149,623,571.75
State Internal Revenue Services	Withholding Tax on Bank Deposits	12010113	239,252,015.01	100,000,000.00	139,252,015.01	39,536,748.53
Ministry of Land and Housing	Development Lavy	12010603		4,000,000.00	(4,000,000.00)	4,986,725.81
State Internal Revenue Services	Direct Assessment Tax	12010501	23,932,564.46	20,000,000.00	3,932,564.46	19,745,314.65
Ministry of Education, Science & Technology	Tax for feeding from contractors	12010115		36,000,000.00	(36,000,000.00)	41,485,614.36
Ministry of Women Affairs	Property Tax	12010601			-	0.00
			356,446,695.52	**428,000,000.00**	**(71,553,304.48)**	**317,200,026.60**
Grand-Total Tax Revenue			**6,675,908,756.80**	**5,656,170,000.00**	**1,019,738,756.80**	**5,994,330,732.81**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 3 NON-TAX REVENUE

Non-Tax Revenue	Codes	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
A- Licences		N	N	N	N
Ministry of Commerce, Industry and Co-operatives	12020109		300,000.00	(300,000.00)	548,361.98
Ministry of Information, Youth, Sports and Culture	12020109	37,000.00	162,000.00	(125,000.00)	248,145.39
Ministry for Local Government	12020116		500,000.00	(500,000.00)	258,235.36
Ministry of Agriculture & Natural Resources	12020119		2,000,000.00	(2,000,000.00)	1,148,433.18
Ministry of Agriculture & Natural Resources	12020122	158,500.00	5,000,000.00	(4,841,500.00)	11,245,831.36
Board of Internal Revenue	12020133	6,445,000.00	15,000,000.00	(8,555,000.00)	18,390,500.00
Ministry of Education Science & Technology	12020135		1,800,000.00	(1,800,000.00)	4,375,677.66
Ministry of Agriculture & Natural Resources	12020138	87,000.00	10,000,000.00	(9,913,000.00)	2,145,869.71
Ministry of Agriculture & Natural Resources	12020141		1,500,000.00	(1,500,000.00)	7,489,614.80
Ministry of Health	12020136	610,000.00	6,500,000.00	(5,890,000.00)	34,098,943.14
Ministry of Health	12020145	8,733,930.00	10,500,000.00	(1,766,070.00)	5,486,714.36
Fire Service Directorate	12020146		1,000,000.00	(1,000,000.00)	1,214,598.35
Ministry of Commerce, Industry and Co-operatives	12020147	180,000.00	1,000,000.00	(820,000.00)	1,103,000.30
Board of Internal Revenue	12020147	14,550,346.25	15,000,000.00	(449,653.75)	15,784,651.38

Jigawa State Environmental Protection Authority [JISEPA]	12020147	310,500.00	1,000,000.00	(689,500.00)	3,510,981.54
Sub-Total Licences		**31,112,276.25**	**71,262,000.00**	**(40,149,723.75)**	**107,049,558.51**
B- Fees		**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
Board of Internal Revenue	12020402	7,434,993.00	8,900,000.00	(1,465,007.00)	163,800.00
Ministry of Works & Transport	12020415	2,500,000.00	12,000,000.00	(9,500,000.00)	10,500,000.00
Jigawa State College of Education and Legal Studies	12020405		20,000,000.00	(20,000,000.00)	241,687.21
Ministry of Works & Transport	12020417	330,000.00	3,500,000.00	(3,170,000.00)	3,267,500.00
Due Process & Projects Monitoring Bureau	12020417	2,599,845.00	3,000,000.00	(400,155.00)	4,245,674.87
Pilgrims Welfare Board	12020420	6,695,000.00	3,000,000.00	3,695,000.00	277,600.00
High Court of Justice	12020426		1,200,000.00	(1,200,000.00)	1,104,775.00
Sharia Court of Appeal	12020427	631,000.00	9,000,000.00	(8,369,000.00)	98,145.87
Government House	12020437	195,615,300.00	100,000.00	195,515,300.00	674.00
Administration & Finance Directorate	12020438	377,500.00	500,000.00	(122,500.00)	896,000.00
Chieftaincy and Religious Affairs Directorate	12020441	-	2,500,000.00	(2,500,000.00)	11,488,992.00
Council Affairs Directorate	12020445	28,872,900.00	20,000,000.00	8,872,900.00	50,000.00
Office of the Head of Civil Service	120201447	5,461,066.20	150,000.00	5,311,066.20	450,000.00
Office of the State Auditor General	12020477	135,000.00	700,000.00	(565,000.00)	674,298.57
Manpower Development Institute	12020467		15,000,000.00	(15,000,000.00)	542,735.90
Office of the Auditor General (Local Government)	12020477		510,000.00	(510,000.00)	67,246.12
Ministry of Agriculture & Natural Resources	12020470		691,000.00	(691,000.00)	447,193.00
Ministry of Commerce, Industry and Co-operatives	12020483	80,000.00	10,000,000.00	(9,920,000.00)	
Mineral Resources Development Agency	12020448		550,000.00	(550,000.00)	20,000.00

Directorate of Economic Enpowerment	12020449				17,245,687.68
Ministry of Works & Transport	12020485	400,000.00	2,300,000.00	(1,900,000.00)	-
Rural Electricity Board	12020494	2,122,300.00	1,000,000.00	1,122,300.00	-
Ministry of Water Resources	12020491		300,000.00	(300,000.00)	7,157,112.00
Rural Water Supply 7 Sanitation Agency	12020492		6,000,000.00	(6,000,000.00)	5,428,793.90
Small Town Water Supply Agency	12020492	5,921,000.00	3,000,000.00	2,921,000.00	7,272,145.50
Dutse Capital Development Agency	12020493				50,000.00
High Court of Justice	12020427	519,580.00	400,000.00	119,580.00	-
Sharia Court of Appeal	12020426		1,000,000.00	(1,000,000.00)	775,000.00
Ministry of Education Science & Technology	12020458		2,500,000.00	(2,500,000.00)	4,500,000.00
State Universal Basic Education Board	12020405	200,437.38	25,850,000.00	(25,649,562.62)	-
Agency for Mass Education	12020453		100,000.00	(100,000.00)	-
Nomadic Education Agency	12020453		500,000.00	(500,000.00)	1,020,000.00
Jigawa State Polytechnic	12020452	58,481,129.76	20,000,000.00	38,481,129.76	-
Bilyaminu Usman Polytechnic Hadejia	12020452	31,359,844.30	48,973,000.00	(17,613,155.70)	180,000.00
Sule Lamido University, K/Hausa	12020452	16,082,413.72	9,795,000.00	6,287,413.72	250,000.00
Science & Technical Education Board	12020453		1,000,000.00	(1,000,000.00)	-
Jigawa State College of Islamic Legal Studies	12020452			-	-
Institute of Information Technology	12020452	6,072,585.18	600,000.00	5,472,585.18	-
Islamic Education Board	12020458		250,000.00		-
Jigawa State College of Remedial Studies	12020453		10,000,000.00	(10,000,000.00)	3,221,250.00
Ministry of Health	12020469			-	-
Ministry of Information, Youth, Sports and Culture	12020494		200,000.00	(200,000.00)	110,000.00
Ministry of Environment	12020469	100,000.00	500,000.00	(400,000.00)	-
Jigawa State Environmental Protection Authority [JISEPA]	12020467				-

Ministry For Local Government	12020485		500,000.00	(500,000.00)	
Ministry of Health	12020483			-	1,370,300.00
Ministry of Land, Housing, Urban & Regional Planning Development	12020487	4,662,200.00	6,000,000.00	(1,337,800.00)	
Board of Internal Revenue	12020473		200,000.00	(200,000.00)	-
Jigawa State Agricultural Research Institute	12020453	9,652,425.00	250,000.00	9,402,425.00	27,623,548.97
Babura General Hospital	12020464	4,390,000.00	26,000,000.00	(21,610,000.00)	71,787,415.00
Birnin kudu General Hospital	12020464	4,105,474.00	30,200,000.00	(26,094,526.00)	32,766,666.00
Birniwa General Hospital	12020464	1,129,261.27	31,000,000.00	(29,870,738.73)	48,256,475.51
Dutse General Hospital	12020464	9,032,031.00	50,000,000.00	(40,967,969.00)	11,874,245.39
Gumel General Hospital	12020464	1,000,000.00	13,300,000.00	(12,300,000.00)	16,481,435.15
Gwaram General Hospital	12020464	1,410,777.03	18,000,000.00	(16,589,222.97)	84,391,950.00
Hadejia General Hospital	12020464	9,800,000.00	45,500,000.00	(35,700,000.00)	-
Hadejia Tuberclousis and Leprosy Hospital	12020464				2,466,667.00
Jahun General Hospital	12020464	938,336.03	25,980,000.00	(25,041,663.97)	6,249,240.00
Kafin Hausa[Bulangu] Cottage Hospital	12020464		7,384,000.00	(7,384,000.00)	5,880,000.00
Kafin Hausa General Hospital	12020464		14,637,000.00	(14,637,000.00)	9,566,430.00
Kazaure General Hospital	12020464	2,633,210.26	20,000,000.00	(17,366,789.74)	300,000.00
Ringim General Hospital	12020464	57,375.00	19,500,000.00	(19,442,625.00)	481,260.00
Jigawa State Housing Authority	12020438		12,000,000.00	(12,000,000.00)	-
Ministry of Agriculture & Natural Resources	12020469		50,000.00	(50,000.00)	-
Ministry of Agriculture & Natural Resources	12020470		741,000.00	(741,000.00)	1,330,000.00
Urban Development Board	12020487		67,000,000.00	(67,000,000.00)	-
Mineral Resources Development Agency	12020448		50,000.00	(50,000.00)	2,528,208.00
Jigawa State Housing Authority	12020453		3,000,000.00	(3,000,000.00)	7,020,000.00

Urban Development Board	12020487		15,000,000.00	(15,000,000.00)	
Urban Development Board	12020483		10,000,000.00	(10,000,000.00)	-
Dutse Capital Development Authority	12020447				4,744,000.00
Ministry of Commerce, Industry and Co-operatives	12020449		500,000.00		4,896,400.00
Sule Lamido University, K/Hausa	12020456	276,711,747.89	200,440,000.00	76,271,747.89	
Jigawa State Environmental Protection Authority [JISEPA]	12020463				
Jigawa State College of Islamic Legal Studies	12020455		300,000.00	(300,000.00)	
Ministry of Environment	12020470	100,000.00	500,000.00	(400,000.00)	8,250,000.00
Jigawa State College of Education	12020453	55,392,028.46	60,000,000.00	(4,607,971.54)	2,513,000.00
Sule Lamido University, K/Hausa	12020453	1,110,966.47	600,000.00	510,966.47	43,440,985.00
Jigawa State College of Islamic Legal Studies	12020405	1,631,018.00	125,000.00	1,506,018.00	17,878,493.00
Institute of Information Technology	12020453		90,000,000.00	(90,000,000.00)	-
school of midwifery babura	12020453		4,800,000.00	(4,800,000.00)	-
School of Health Technology	12020453		38,712,000.00	(38,712,000.00)	-
Civil Service Commission	12020453				250,000.00
State Universal Basic Education Board	12020471		10,850,000.00	(10,850,000.00)	9,900,000.00
Jigawa State Polytechnic	12020456	103,082,845.38	120,000,000.00	(16,917,154.62)	300,000.00
Science & Technical Education Board	12020453		100,000.00	(100,000.00)	4,500,000.00
Jigawa State College of Islamic Legal Studies	12020452	45,582,086.10	136,000,000.00	(90,417,913.90)	582,189.53
Jigawa State Polytechnic	12020458		1,000,000.00	(1,000,000.00)	25,950,941.00
Jigawa State College of Education	12020405		20,000,000.00	(20,000,000.00)	57,088,247.00
Sule Lamido University, K/Hausa	12020452	163,317,691.36	6,250,000.00	157,067,691.36	257,648,124.30
Dutse Model/Capital School	12020455	69,958,042.49	183,800,000.00	(113,841,957.51)	-

Institute of Information Technology	12020456	35,760,692.00	60,000,000.00	(24,239,308.00)	-
Islamic Education Board	12020427		250,000.00	(250,000.00)	29,145,648.58
Ministry of Health	12020427		4,500,000.00	(4,500,000.00)	41,541,318.84
School of Nursing Birnin Kudu	12020455		19,936,000.00	(19,936,000.00)	
School of Nursing Hadejia	12020455				-
Ministry of Education Science & Technology	12020471	190,026.88	300,000.00	(109,973.12)	123,457,178.34
Jigawa State Polytechnic	12020427		500,000.00	(500,000.00)	136,579,427.00
Bilyaminu Usman Polytechnic Hadejia	12020485		10,000,000.00	(10,000,000.00)	
Jigawa State College of Education	12020456		70,000,000.00	(70,000,000.00)	
Jigawa State College of Education and Legal Studies	12020453	24,733,587.50	8,000,000.00	16,733,587.50	16,990,146.00
Institute of Information Technology	12020485		5,000,000.00	(5,000,000.00)	4,500,000.00
Jigawa State College of Remedial Studies	12020456		16,000,000.00	(16,000,000.00)	
Islamic Education Bureau	12020427		250,000.00	(250,000.00)	
School of Widwifery Birnin kudu	12020456		44,500,000.00	(44,500,000.00)	
School of Nursing Hadejia	12020456				54,718,433.57
School of Health Technology	12020456	34,384,589.61	38,712,000.00	(4,327,410.39)	
Jigawa State Polytechnic	12020453		13,000,000.00	(13,000,000.00)	3,900,000.00
Ministry of Land, Housing, Urban & Regional Planning Development	12020437	4,662,200.00	6,000,000.00	(1,337,800.00)	1,427,864.38
Ministry of Land, Housing, Urban & Regional Planning Development	12020438	965,115.91	5,000,000.00	(4,034,884.09)	
Ministry of Land, Housing, Urban & Regional Planning Development	12020447	18,370,535.00	10,000,000.00	8,370,535.00	7,300,608.00
Babura General Hospital	12020463			-	-
Hadejia General Hospital	12020441			-	1,433,332.00
Jahun General Hospital	12020441			-	1,200,000.00
Babura General Hospital	12020441			-	2,217,620.00
Birnin kudu General Hospital	12020441			-	64,500.00

Birniwa General Hospital	12020441			-	12,000,000.00
Dutse General Hospital	12020441			-	10,133,333.00
Gumel General Hospital	12020441			-	1,200,000.00
Gwaram Cottage Hospital	12020441			-	3,443,235.00
Hadejia General Hospital	12020441			-	1,066,667.00
Jahun General Hospital	12020464			-	-
Kafin Hausa[Bulangu] Cottage Hospital	12020464			-	3,920,000.00
Kafin Hausa General Hospital	12020464			-	10,296,099.00
Kazaure General Hospital	12020464			-	-
Kazaure Psychiatric Hospital	12020441			-	2,066,667.00
Ringim General Hospital	12020441			-	21,457,987.58
Manpower Development Institute	12020427		500,000.00	(500,000.00)	
Directorate of Economic Enpowerment	12020427				
Bilyaminu Usman Polytechnic Hadejia	12020427	656,564.28	350,000.00	306,564.28	
Farmers & Herdsmen Board	12020469				20,000.00
Ministry of Agriculture & Natural Resources	12020427		50,000.00	(50,000.00)	-
Farmers & Herdsmen Board	12020469				640,000.00
Ministry of Education Science & Technology	12020471	190,026.88	300,000.00	(109,973.12)	13,960,724.68
State Universal Basic Education Board	12020453			-	
Ministry of Agriculture & Natural Resources	12020470		691,000.00	(691,000.00)	
Ministry of Education Science & Technology	12020427	5,080,000.00	2,500,000.00	2,580,000.00	1,035,000.00
Ministry of Works & Transport	12020475	400,000.00	2,300,000.00		4,095,700.00
Ministry of Land, Housing, Urban & Regional Planning Development	12020438		5,000,000.00	(5,000,000.00)	1,159,000.00

Ministry of Works & Transport	12020479	82,000.00	500,000.00	(418,000.00)	-
Ministry of Works & Transport	12020427	2,500,000.00	12,000,000.00	(9,500,000.00)	-
Ministry of Works & Transport	12020472		4,000,000.00	(4,000,000.00)	450,000.00
Office of the Auditor General	12020477	135,000.00	700,000.00	(565,000.00)	711,800.00
Board of Internal Revenue	12020402		200,000.00	(200,000.00)	
Women Co-operative Development Fees					
Ministry of Women Affairs & Social Development					201,729,658.24
Ministry of Land, Housing, Urban & Regional Planning Development	12020447		10,000,000.00	(10,000,000.00)	4,722,265.87
Ministry of Health	12020455		108,722,000.00	(108,722,000.00)	5,013,887.75
Jigawa Agricultural Reseach Institute	12020485		50,000.00	(50,000.00)	
Ministry of Land, Housing, Urban & Regional Planning Development	12020447		13,000,000.00	(13,000,000.00)	3,611,478.25
Bilyaminu Usman Polytechnic Hadejia	12020456	33,671,560.58	59,323,000.00	(25,651,439.42)	3,500,000.00
Institute of Information Technology	12020427	6,072,585.18	600,000.00	5,472,585.18	7,461,475.57
Ministry of Health	12020484		3,920,000.00	(3,920,000.00)	1,520,000.00
Urban Development Board	12020494		57,000,000.00	(57,000,000.00)	-
Urban Development Board	12020447		10,000,000.00	(10,000,000.00)	2,274,579.00
Small Town Water Supply Agency	12020491	3,308,196.25	7,000,000.00	(3,691,803.75)	13,170,027.00
Jigawa State Water Board	12020492	39,264,291.13	30,100,000.00	9,164,291.13	347,648.25
Board of Internal Revenue	12020479	1,455,000.00	1,500,000.00	(45,000.00)	1,475,137.87
Board of Internal Revenue	12020402		200,000.00	(200,000.00)	16,472,145.36
Ministry of Land, Housing, Urban & Regional Planning Development	12020483	181,274,980.80	180,000,000.00	1,274,980.80	10,500,000.00
Urban Development Board	12020448		25,000,000.00	(25,000,000.00)	222,000.00
Board of Internal Revenue	12020495	5,979,993.00	2,000,000.00	3,979,993.00	
Directorate of Economic Enpowerment	12020427				
High Court of Justice	12020426	10,188,440.00	1,600,000.00	8,588,440.00	417,258,347.36
Ministry of Justice	12020497	976,400,056.04	350,000,000.00	626,400,056.04	
Chieftaincy and Religious Affairs Directorate	12020427				
Sub-Total Fees		**2,523,414,851.32**	**2,736,892,000.00**	(213,477,148.68)	**2,051,473,472.96**

C- Fines		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
High Court of Justice	12020501	4,107,700.00	9,400,000.00	(5,292,300.00)	9,159,870.00
Sharia Court of Appeal	12020502			-	24,514,987.57
jigawa state college of education and legal studies	12020501		450,000.00	(450,000.00)	546,214.98
Sule Lamido University	12020501	2,807,402.00	100,000.00	2,707,402.00	67,700.00
Sub-Total Fines		**6,915,102.00**	**9,950,000.00**	**(3,034,898.00)**	**34,288,772.55**
D- Sales		**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
Due Process and Project Monitoring Bearau	12020601		90,000.00	(90,000.00)	77,631.00
Budget & Economic Planning Directorate	12020601		200,000.00	(200,000.00)	40,000.00
Jigawa State College of Education	12020616	50,468,369.00	15,000,000.00	35,468,369.00	
Sule Lamido University, K/Hausa	12020612	460,998.00	100,000.00	360,998.00	407,600.00
Ministry of Information, Youth, Sports and Culture	12020601		400,000.00	(400,000.00)	
Minstry of Land, Housing, Urban and Regional Planning	12020614		21,100.00	(21,100.00)	
Directorate of Salary and Pension Administration	12020603			-	45,000.00
Sule Lamido University, K/Hausa	12020601	40,000.00	100,000.00	(60,000.00)	
Institute of Information Technology	12020616		-	-	
Babura General Hospital	12020603	5,134,157.00	2,500,000.00	2,634,157.00	831,000.00
Birnin kudu General Hospital	12020603	5,567,594.37	2,600,000.00	2,967,594.37	1,350,820.00
Birniwa General Hospital	12020603	563,876.73	2,000,000.00	(1,436,123.27)	620,000.00
Dutse General Hospital	12020603	4,487,868.00	4,000,000.00	487,868.00	300,000.00
Gumel General Hospital	12020603	857,929.22	1,350,000.00	(492,070.78)	1,320,000.00
Gwaram General Hospital	12020603	174,500.00	1,100,000.00	(925,500.00)	1,800,000.00
Hadejia General Hospital	12020603		5,100,000.00	(5,100,000.00)	2,562,054.00

Hadejia Tuberclousis and Leprosy Hospital	12020603			-	
Jahun General Hospital	12020603	379,000.00	1,890,000.00	(1,511,000.00)	1,240,000.00
Kafin Hausa[Bulangu] Cottage Hospital	12020603	99,200.00	780,000.00	(680,800.00)	522,360.00
Kafin Hausa General Hospital	12020603		563,000.00	(563,000.00)	395,000.00
Kazaure General Hospital	12020603			-	2,543,814.00
Kazaure Psychiatric Hospital	12020603	1,211,883.65	700,000.00	511,883.65	7,000.00
Ringim General Hospital	12020603		2,600,000.00	(2,600,000.00)	10,333,333.00
Rasheed Shekoni Specialist Hospital	12020603			-	15,250,196.00
Jiagwa State Polytechnic	12020604			-	
Sule Lamido University, K/Hausa	12020603	20,000.00	2,000,000.00	(1,980,000.00)	
Jigawa State Agricultural Research Institute	12020608		800,000.00	(800,000.00)	
Ministry of Health	12020616		25,183,000.00	(25,183,000.00)	
JIMSO (Procurements & Supply)			44,000,000.00	(44,000,000.00)	2,281,412,234.30
Babura General Hospital	12020612	58,107,648.44	102,000,000.00	(43,892,351.56)	7,441,270.00
Birnin kudu General Hospital	12020603	1,875,511.00	2,600,000.00	(724,489.00)	25,344,370.00
Birniwa General Hospital	12020612	2,563,876.73	92,000,000.00	(89,436,123.27)	24,053,333.00
Gumel General Hospital	12020612	2,825,199.51	103,350,000.00	(100,524,800.49)	8,666,667.00
Gwaram General Hospital	12020612	7,460,195.00	41,100,000.00	(33,639,805.00)	25,000,000.00
Hadejia General Hospital	12020612	56,338,055.16	142,200,000.00	(85,861,944.84)	126,237,357.00
Hadejia Tuberclousis and Leprosy Hospital	12020612			-	
Jahun General Hospital	12020612	6,640,718.97	32,390,000.00	(25,749,281.03)	9,466,667.00
Kafin Hausa[Bulangu] Cottage Hospital	12020612	99,000.00	19,021,000.00	(18,922,000.00)	16,240,500.00
Kafin Hausa General Hospital	12020612	7,310,233.00	42,763,000.00	(35,452,767.00)	28,000,000.00
Kazaure General Hospital	12020612	85,505,127.11	100,000,000.00	(14,494,872.89)	83,250,949.00
Kazaure Psychiaitric Hospital	12020612		4,000,000.00	(4,000,000.00)	
Ringim General Hospital	12020612	16,340,687.32	73,100,000.00	(56,759,312.68)	1,666,667.00
Ministry of Finance and Economic Planning	12020614	56,616,336.48	196,701,000.00	(140,084,663.52)	1,352,416,671.48

Jigawa state Housing Authority	12020614			-	-
Establishment and Service Matters Directorate	12020616		300,000.00	(300,000.00)	-
Manpower Development and Training Directorate	12020616	5,395,918.61	500,000.00	4,895,918.61	144,000.00
Manpower Development Institute	12020616	10,503,505.45	200,000.00	10,303,505.45	-
Civil Service Commission	12020616	280,000.00	3,200,000.00	(2,920,000.00)	120,000.00
Local Government Service Commission	12020616	252,200.00	1,500,000.00	(1,247,800.00)	682,000.00
State Independent Electoral Commission	12020616		1,000,000.00	(1,000,000.00)	79,600,000.00
Ministry of Finance and Economic Planning	12020616	56,616,336.48	6,701,000.00	49,915,336.48	3,646,611.19
Ministry of Finance and Economic Planning	12020628	5,267,050.00	200,000,000.00	(194,732,950.00)	
Jigawa state Housing Authority	12020616		1,000,000.00	(1,000,000.00)	144,900.00
Judicial Service Commission	12020616	328,660.00	200,000.00	128,660.00	22,400.00
Ministry of Education Science and Technology	12020616		400,000.00	(400,000.00)	150,000.00
Agency for Mass Education	12020616		150,000.00	(150,000.00)	4,541,618.36
Jigawa State Polytechnic	12020604	64,077,987.43	1,000,000.00	63,077,987.43	
Bilyaminu Usman Polytechnic Hadejia	12020616	30,861,341.00	5,000,000.00	25,861,341.00	3,516,985.00
Jigawa State College of Education, Gumel	12020616	50,468,369.00	15,000,000.00	35,468,369.00	10,094,000.00
Sule Lamido University, K/Hausa	12020616	44,248,349.00	19,425,000.00	24,823,349.00	11,218,125.00
Jigawa State Scholarship Board	12020616	18,547,150.00	15,000,000.00	3,547,150.00	3,419,950.00
Dutse Model/Capital School	12020616	1,163,600.00	1,000,000.00	163,600.00	1,741,548.10
Jigawa State College of Education and Legal Studies, Ringim		71,946,691.60	150,550,000.00	(78,603,308.40)	
Institute of Information Technology	12020616	193,494,972.10	3,700,000.00	189,794,972.10	5,911,438.00
Islamic Education Board	12020616	26,683,974.00	675,000.00	26,008,974.00	7,347,571.90

Jigawa State College of Health Technology	12020616	5,201,520.00	16,750,000.00	(11,548,480.00)	31,758,764.50
Ministry of Health	12020616			-	23,145,877.87
Jigawa State College of Remidial Studies	12020616	9,185,609.00	3,000,000.00	6,185,609.00	7,514,987.28
School of Nursing Birnin Kudu	12020616	9,000,275.37	11,000,000.00	(1,999,724.63)	5,500,000.00
School of Widwifery Birnin kudu	12020616	6,710,559.28	6,320,000.00	390,559.28	
School of Nursing Hadejia	12020616	3,170,392.00	7,700,000.00	(4,529,608.00)	4,452,000.00
School of Widwifery Babura	12020616	2,580,035.00	5,500,000.00	(2,919,965.00)	2,075,000.00
School of Health Technology	12020616	5,201,520.00	16,750,000.00	(11,548,480.00)	36,571,276.20
History and Cultures	12020601		60,000.00	(60,000.00)	
Ministry of Information, Youth, Sports and Culture	12020601		150,000.00	(150,000.00)	
Ministry of Information, Youth, Sports and Culture	12020623		250,000.00	(250,000.00)	
Jigawa State Television	12020623		25,000,000.00	(25,000,000.00)	18,244,583.98
Jigawa State Broadcasting Corporation [Radio]	12020623		40,000,000.00	(40,000,000.00)	41,570,825.00
Jigawa State Agricultural Research Institute	12020608		800,000.00	(800,000.00)	
Bilyaminu Usman Polytechnic Hadejia	12020616	2,331,226.60	1,000,000.00	1,331,226.60	245,000.00
Jigawa State Agricultural Supply Company	12020623		200,000.00	(200,000.00)	
Agency for Mass Education	12020630		350,000.00	(350,000.00)	
Sub-Total Sales		**994,665,206.61**	**1,625,633,100.00**	**(630,967,893.39)**	**4,332,221,956.16**
E- Earnings		**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
Ministry of Agriculture & Natural Resources	12020718	345,897.00	5,000,000.00	(4,654,103.00)	
Jigawa Road Maintenance Agency	12020703		2,000,000.00	(2,000,000.00)	5,412,874.58
Bilyaminu Usman Polytechnic Hadejia	12020716	972,200.00	500,000.00	472,200.00	451,987.36

Ministry of Women Affairs & Social Development	12020705			-	271,654.80
Birnin kudu General Hospital	12020722	43,212,287.60	86,175,000.00	(42,962,712.40)	147,737,174.65
Dutse General Hospital	12020722			-	
Gumel General Hospital	12020707	3,015,296.14	8,500,000.00	(5,484,703.86)	43,333,333.00
Hadejia General Hospital	12020724	20,088,617.00	3,900,000.00	16,188,617.00	383,312.00
Hadejia Turberculosis and Leprosy Hospital	12020724			-	33,475,147.61
kafin Hausa (Bulangu) cottage Hospital	12020724			-	22,800.00
Jahun General Hospital	12020707	13,488,623.88	102,913,000.00	(89,424,376.12)	
Kafin Hausa General Hospital	12020707	1,941,344.00	3,400,000.00	(1,458,656.00)	150,000.00
Rasheed Shekoni Specialist Hospital	12020707		80,000,000.00	(80,000,000.00)	91,594,004.00
Manpower Development and Training Directorate				-	13,542,927.00
Manpower Development Institute	12020710	37,880,425.00	33,000,000.00	4,880,425.00	243,157,649.65
Sule Lamido University, K/Hausa	12020710	7,209,607.01	12,780,000.00	(5,570,392.99)	7,142,400.00
Ministry of Information, Youth, Sports and Culture	12020710		300,000.00	(300,000.00)	417,974.58
Library Board	12020713	358,000.00	1,000,000.00	(642,000.00)	300,000.00
Manpower Development Institute	12020714	1,772,025.21	3,000,000.00	(1,227,974.79)	415,000.00
Jigawa state College of Remedial Studies	12020701	189,750.00	500,000.00	(310,250.00)	
Bilyaminu Usman Polytechnic Hadejia	12020714	351,600.00	3,000,000.00	(2,648,400.00)	3,547,657.21
Jigawa state College of Remedial Studies		259,870.00	500,000.00	(240,130.00)	741,287.64
Ministry of Information, Youth, Sports and Culture	12020716	35,000.00	500,000.00	(465,000.00)	20,000.00
History and culture Bureau	12020717	50,000.00	150,000.00	(100,000.00)	
Ministry of Agriculture & Natural Resources	12020718			-	6,417,315.38
Ministry of Environment	12020719	247,000.00	400,000.00	(153,000.00)	
Ministry of Works & Transport	12020720		300,000.00	(300,000.00)	
Birnin kudu General Hospital	12020707			-	74,944,370.00

Dutse General Hospital	12020722	56,140,774.01	141,000,000.00	(84,859,225.99)	87,287,944.00
Rasheed Shekoni Specialist Hospital	12020724			-	74,235,663.00
Sule Lamido University, K/Hausa	12020723	7,046,514.74	6,000,000.00	1,046,514.74	6,060,685.00
Manpower Development Institute	12020724	44,537,164.25	71,500,000.00	(26,962,835.75)	87,310,092.00
Rasheed Shekoni Specialist Hospital	12020722			-	1,632,200.00
Rasheed Shekoni Specialist Hospital	12020724		1,500,000.00	(1,500,000.00)	
Ministry of Commerce, Industry and Co-operatives	12020727		5,000,000.00	(5,000,000.00)	2,287,500.00
Board of Internal Revenue	12020728			-	
Ministry of Environment	12020729		1,500,000.00	(1,500,000.00)	
Board of Internal Revenue	12020728	6,223,750.00	51,425,000.00	(45,201,250.00)	22,358,500.00
Ministry of Women Affairs & Social Development	12020705			-	
History and culture Bureau	12020730		840,000.00	(840,000.00)	
Jigawa Sports Council	12020730		20,000,000.00	(20,000,000.00)	2,486,147.52
Jigawa State Printing Press	12020731	608,100.00	3,500,000.00	(2,891,900.00)	2,875,154.36
Ministry of Works & Transport	12020732		75,000,000.00	(75,000,000.00)	
Manpower Development Institute	12020733	25,627,406.00	29,000,000.00	(3,372,594.00)	22,408,368.00
Sub-Total Earnings		**271,601,251.84**	**754,083,000.00**	**(482,481,748.16)**	**982,421,123.34**
F- Rent on Government Buildings - General		**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
				-	-
Ministry of Finance	12020801		100,000,000.00	(100,000,000.00)	94,154,871.68
Jigawa State Housing Authority	12020803	8,841,633.69	10,000,000.00	(1,158,366.31)	29,717,175.65
Jigawa State Housing Authority	12020803	6,297,057.48	10,000,000.00	(3,702,942.52)	490,000.00
Sub-Total Rent of Government Buildings		**15,138,691.17**	**120,000,000.00**	**(104,861,308.83)**	**124,362,047.33**

G- Rent on Land and Others		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Ministry of Lands, Housing, Urban & Regional Planning Development	12020901	1,405,290.00	10,000,000.00	(8,594,710.00)	11,217,915.46
Minstry of Finance & Economic Planning	12020908			-	3,458,712,457.69
Ministry of Lands, Housing, Urban & Regional Planning Development	12020908	12,683,928.07	114,000,000.00	(101,316,071.93)	133,659,825.42
Sub-Total Rent of Government Buildings		**14,089,218.07**	**124,000,000.00**	**(109,910,781.93)**	**3,603,590,198.57**

H- Repayments and Refunds		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Bicycle Advances	12021003	19,063,672.41		(19,063,672.41)	17,645,735.25
Repayment of Refurbishing Loan	12021004	77,964,524.90	85,000,000.00	7,035,475.10	
Refunds	12021006	35,300,000.00	2,013,000,000.00	1,977,700,000.00	61,800,000.00
Repayment of Loan to Parastatals	12021007			-	
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021008	33,350,000.00	200,000,000.00	166,650,000.00	
Repayment of Motorcycle Loan	12021009	52,263,339.92		(52,263,339.92)	
Repayment of Bicycle Loan	12021010	4,000,000.00	15,973,000.00	11,973,000.00	55,350,000.00
Refund of Overpayment	12021015			-	98,519,421.92
Refund Sunderies	12021013			-	397,215,828.76
Recovery of Public Funds	12021015			-	
Repayment of Owner Occupier	12021015		60,000,000.00	60,000,000.00	54,265,987.95
Repayment / Recoveries of Economic Empowerment Loans	12021016			-	417,212,534.57
Repayment of Motor vehicle Loan	12021017	628,260,382.30	720,000,000.00	91,739,617.70	768,000,000.00
Repayment of Professional Advances	12021018			-	3,217,655.74
Sub-Total Repayments and Refunds		**850,201,919.53**	**3,093,973,000.00**	**2,243,771,080.47**	**1,873,227,164.19**

I- Interest Earned		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2021
Bank Interest	12021302	296,301,369.86	700,000,000.00	(403,698,630.14)	803,643,835.62
Interest on Treasury Bills and Fixed Deposit	12021302			0.00	
Total Interest Earned		**296,301,369.86**	**700,000,000.00**	**(403,698,630.14)**	**803,643,835.62**

J- Reimbursement		2023			
		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Assistance for Up-keeps of Rehabilitation Centres	12021307		33,600.00	33,600.00	421,564.97
Grants & Reimbursement from Local Government - Special Services	12021309	110,880,000.00	366,972,000.00	256,092,000.00	586,392,000.00
Grants & Reimbursement from Local Government - L.G Audit	12021309	363,436,362.10	400,000,000.00	36,563,637.90	301,142,949.48
Grants & Reimbursement from Local Government - LG Service Comm	12021309	726,873,119.48	698,000,000.00	- 28,873,119.48	602,285,899.34
Grants & Reimbursement from Local Government - Min of Works Street Light	12021309	3,805,222,500.05	3,672,000,000.00	- 133,222,500.05	2,978,049,420.00
Grants & Reimbursement from Local Government - Min of Water Res.	12021309	2,114,096,996.00	1,440,000,000.00	- 674,096,996.00	1,699,503,596.00
Grants & Reimbursement from Local Government - Rehabilitation Board	12021309	141,948,000.00	227,000,000.00	85,052,000.00	141,948,547.50
Grants & Reimbursement from Local Government - SLU Kafin Hausa	12021309	700,868,999.96	700,869,000.00	0.04	338,243,000.00
Grants & Reimbursement from Local Government - PHCDA	12021309	282,706,068.00	113,000,000.00	- 169,706,068.00	234,106,068.00
Grants & Reimbursement from Local Government - Min for LG	12021309	363,436,362.10	400,000,000.00	36,563,637.90	301,142,949.48
Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	12021311	18,204,263,960.31	20,170,000,000.00	1,965,736,039.69	18,648,496,582.52
Federal Government Grants & Reimbursements	12021312	659,213,404.00	7,000,000,000.00	6,340,786,596.00	0.00
SLU Kafin Hausa Students Fees Subsidy Grants	12021313	60,000,000.00	80,000,000.00	20,000,000.00	69,382,500.00
COVID 19 Donations and Grants	12021314			-	0.00
Basic Healthcare Provision Fund Recurrent Receipts	12021315			-	0.00
Other Receipts from Local Governmdnts		9,731,207,361.73	4,312,162,300.00	- 5,419,045,061.73	125,325,016.00
Grant & Reimbursement - Chieftaincy and Religious Affairs Directorate	12021309	220,247,529.38		- 220,247,529.38	
Total Reimbursement		**37,484,400,663.11**	**39,580,036,900.00**	**2,095,636,236.89**	**26,026,440,093.29**
Grand-Total Non-Tax Revenue		**42,487,840,549.76**	**48,815,830,000.00**	**(6,327,989,450.24)**	**39,938,718,222.52**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 4 **AID AND GRANTS**

Economic Code	Item Description	Actual Recipts 2023	Approved Estimats 2023	Variance	Actual Recipts 2022
		N	N	N	N
1301	**AID AND GRANTS**				
130103	**Domestic Grants**				
13010305	Global Education Grants (World Bank BESDA Project)	2,851,797,098.12	4,500,000,000.00	- 1,648,202,901.88	2,476,040,000.00
13010307	Basic Healthcare Provision Fund Receipts(Ministry of Health)	659,213,404.00	800,000,000.00	- 140,786,596.00	694,036,919.65
13010307	Basic Healthcare Provision Fund Receipts(Primary Health Care Development Agency)	560,131,589.56	485,000,000.00	75,131,589.56	`0.00
13010308	APPEALS Project Grants	`0.00	500,000,000.00		`0.00
13010309	Ecological Funds Ministry of Enviroment)	849,435,458.39	644,000,000.00	- 205,435,458.39	1,108,210,576.32
13010310	World Bank Nigeria for Women Project	`0.00	650,000,000.00		`0.00
	Sub-Total Domestic Grants	**4,920,577,550.07**	**7,579,000,000.00**	**- 1,919,293,366.71**	**4,278,287,495.97**
130104	**Foreign Grants**				
13010402	Unicef Primary Healthcare Grants	846,481,958.00	330,000,000.00	- 516,481,958.00	485,478,482.21
13010403	Sasakawa Global Agricultural Grants	13,516,600.00	12,000,000.00	- 1,516,600.00	17,999,700.00
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,096,467,911.00	670,000,000.00	- 426,467,911.00	661,645,092.00
	Sub-Total Foreign Grants	**1,956,466,469.00**	**1,012,000,000.00**	**- 944,466,469.00**	**1,165,123,274.21**
	GRAND TOTAL	**6,877,044,019.07**	**8,591,000,000.00**	**- 2,863,759,835.71**	**5,443,410,770.18**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 5 **OTHER CAPITAL RECEIPTS**

	OTHER CAPITAL RECEIPTS		2023			
	DESCRIPTION		**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
1	**Recapitalization from MDAs**		N	N	N	N
	Ministry of Finance(Local Governments Captal Contributions)	14020201	6,109,999,999.70	4,000,000,000.00	2,109,999,999.70	4,246,672,160.26
	Ministry of Finance(Federal Govt COVID-19 Action Recovery and Economic Stimulus Grant)	14020216	1,517,605,982.70	1,166,000,000.00	351,605,982.70	0.00
	Sub-Total Recapitalization from MDAs		**7,627,605,982.40**	**5,166,000,000.00**	**2,461,605,982.40**	**4,246,672,160.26**
2	**Tetfund Grants**					
	Sule Lamido University Kafin Hausa	14020201	2,247,598,343.88	2,413,000,000.00	-165,401,656.12	1,247,657,199.36
	Jigawa State Polytechnic	14020205	342,211,358.41	1,000,000,000.00	-657,788,641.59	378,690,208.00
	Bilyaminu Usman Polytechnic Hadejia	14020205	341,668,402.00	571,000,000.00	-229,331,598.00	626,002,742.69
	Jigawa State College of Education, Gumel	14020205	593,377,523.90	-	593,377,523.90	259,456,615.00
	Jigawa State College of Education and Legal Studies, Ringim	14020205	426,183,868.73	498,000,000.00	-71,816,131.27	
	Sub-Total Tetfund		**3,951,039,496.92**	**4,482,000,000.00**	**(530,960,503.08)**	**2,511,806,765.05**
3	**2% L. G. Capital Contribution**					
	Sule Lamido University Kafin Hausa	14020201	881,124,949.72	1,049,000,000.00	-167,875,050.28	582,609,896.58
	Sub-Total 2% L. G. Capital Contribution		**881,124,949.72**	**1,049,000,000.00**	**-167,875,050.28**	**582,609,896.58**

4	**Water, Sanitation & Hygine**					
	Ministry of Water Resources	14020206	0.00	-	0.00	0.00
	Ministry of Water Resources	14020208	0.00	-	0.00	235,155,753.87
	Jigawa State Water Board	14020208	0.00	15,600,000.00	-15,600,000.00	72,951,753.44
	Rural Water Aupply & Sanitation Authority	14020201			0.00	0.00
	Sub-Total Water, Sanitation & Hygine		**-**	**15,600,000.00**	**(15,600,000.00)**	**308,107,507.31**
5	**MNCH, Immunization & Unicef**					
	Primary Health Care Development Agency(Local Governments Capital Contribution)	14020201	220,214,100.35	122,000,000.00	98,214,100.35	118,200,000.00
	Ministry of Health (Save one million lives)	14020209	0.00	-	-	629,657,939.40
	Ministry of Health (Coprep Program)	14020218	315,277,641.85	928,000,000.00	- 612,722,358.15	0.00
	Sub-Total MNCH, Immunization & Unicef		**535,491,742.20**	**1,050,000,000.00**	**- 514,508,257.80**	**747,857,939.40**
6	**EU/DFID**					
	Budget and Economic Planning Directorate (SLOGOR)	14020207	-	-	-	-
	Budget and Economic Planning Directorate (SDG)	14020211		150,000,000.00	(150,000,000.00)	0.00
	Sub-Total Ecological Funds		**0.00**	**150,000,000.00**	**(150,000,000.00)**	**0.00**
7	**UBEC Programmes**					
	State Univ. Basic Eduucation Board(Federal UBEC Grants)	14020204	4,137,922,272.04	1,760,400,000.00	2,377,522,272.04	1,548,872,841.30
	Sub-Total UBEC Programmes		**4,137,922,272.04**	**1,760,400,000.00**	**2,377,522,272.04**	**1,548,872,841.30**
8	**Agricultural Programmes**					
	Jigawa Agric & Rural Dev. Authority (Grant from African Development Bank)	14020210	597,557,958.58	2,410,000,000.00	-1,812,442,041.42	923,037,868.00
	Jigawa Agric & Rural Dev. Authority (COVID-19 to Fadama)	14020216	150,000,000.00	-	150,000,000.00	593,406,625.55
	Agriculture and Rural Development Project(IDB Funded)	14030208	0.00	400,000,000.00		
	Sub-Total Agricultural Programmes		**747,557,958.58**	**2,810,000,000.00**	**(1,662,442,041.42)**	**1,516,444,493.55**

9	**J-CARES Programmes**					
	Ministry of Commerce (Business Support Services)	14020216	100,000,000.00	1,700,000,000.00	-1,600,000,000.00	204,878,262.50
	Economic Empowerment (Women & Youths Skill)	14020216	100,000,000.00	540,000,000.00	-440,000,000.00	410,995,790.00
	Ministry of Agric (Goat breeding programmes)	14020216	150,000,000.00	-	150,000,000.00	36,398,800.00
	Rehabilitation Board (Social Transfer Physically Challenged, Disabled,Old Aged)	14020216	150,000,000.00	845,000,000.00	-695,000,000.00	365,863,210.00
	Jigawa Agric and Rural Devt. Auth. (Fadama III)	14020216				678,260,000.00
	Ministry of Women Affairs (Women Livelihood Development)	14020216	50,000,000.00	105,000,000.00	-55,000,000.00	51,131,670.00
	Budget and Economic Planning Directorate (State Cares Coordinating Unit)	14020216	36,000,000.00	14,000,000.00	22,000,000.00	39,999,950.00
	Sub-Total J-CARES Programmes		**586,000,000.00**	**3,204,000,000.00**	**(2,618,000,000.00)**	**1,787,527,682.50**
10	**Acresal Programmes**					
	Ministry of Environment	12020217	2,926,295,784.91	4,300,000,000.00	-1,373,704,215.09	892,000,000.00
	Sub-Total Acresal Programmes		**2,926,295,784.91**	**4,300,000,000.00**	**(1,373,704,215.09)**	**892,000,000.00**
11	**RAAMP Programmes**					
	Ministry of Works and Transport	14030209	**0**	1,000,000,000.00		
	Sub-Total RAAMP Programmes			**1,000,000,000.00**		
	Total OTHER CAPITAL RECEIPTS		**21,393,038,186.77**	**21,783,000,000.00**	**(2,193,961,813.23)**	**14,141,899,285.95**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 6 **LOANS AND BORROWINGS**

NOTE	DESCRIPTION	CODE	2023			
6	LOANS AND BORROWINGS		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
			N	N	N	N
	MULTILATERAL		0.00	0.00	-	0.00
	BILATERAL		0.00	0.00	-	0.00
	DOMESTIC		0.00	900,000,000.00	900,000,000.00	15,035,902,285.70
	Total		**-**	**900,000,000.00**	**900,000,000.00**	**15,035,902,285.70**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 7 **SALARIES & WAGES - SUMMARY BY SECTOR**

7.1	PERSONNEL COST	2023			2022
	DESCRIPTION	**ACTUAL 2023**	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
		N	N	N	N
	ADMINISTRATIVE SECTOR	3,588,811,430.00	4,942,160,000.00	1,353,348,570.00	2,477,638,123.36
	ECONOMIC SECTOR	3,895,889,317.42	4,751,204,000.00	855,314,682.58	2,445,175,696.40
	LAW & JUSTICE	1,627,733,172.96	1,912,961,000.00	285,227,827.04	1,426,272,199.99
	SOCIAL SECTOR	43,239,455,168.84	45,265,615,000.00	2,026,159,831.16	37,675,676,391.96
	CONSOLIDATED REVENUE FUND CHARGES	136,223,098.93	248,060,000.00	97,941,997.60	179,808,051.76
	TOTAL	**52,488,112,188.15**	**57,120,000,000.00**	**4,617,992,908.38**	**44,204,570,463.47**

7.1.1	PERSONNEL ANALYSIS	2023			2022
		ACTUAL 2023	**BUDGET**	**VARIANCE**	**ACTUAL 2022**
	TOTAL NO. OF EMPLOYEES	39,889.00	42,838.00	2,949.00	41,785.00
	TOTAL NO. EMPLOYED	755.00	456.00	(299.00)	862.00
	TOTAL NO. RETIRED/DEAD	(622.00)	(489.00)	133.00	(1,918.00)
	TOTAL	**40,022.00**	**42,805.00**	**2,783.00**	**40,729.00**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
PERSONNEL EMOLUMENT (SALARIES & WAGES) - DETAIL BY MINISTRIES, DEPARTMENTS AND AGENCIES

NOTE 7.1.2

S/N	DESCRIPTION	PERSONAL EMOLUMENT	ACTUAL EXPENDITURE (2023)	FINAL BUDGET 2023	VARIANCE	ACTUAL EXPENDITURE (2022)
	ADMINISTRATIVE SECTOR		N	N	N	N
1	Government House	011100100101	41,605,745.10	42,500,000.00	894,254.90	37,680,881.33
2	Deputy Governor's Office	011100100201	9,166,081.60	9,239,000.00	72,918.40	7,616,224.26
3	Directorate of Protocol	011100100300	11,027,931.85	18,670,000.00	7,642,068.15	2,609,224.20
4	Due Process & Project Monitoring Bureau	011100100400	34,972,353.60	41,400,000.00	6,427,646.40	38,825,686.90
5	Pilgrim Welfare Agency	011100100700		17,891,000.00	17,891,000.00	28,071,064.60
6	Administration & Finance Directorate	011101300100	667,512,440.22	742,800,000.00	75,287,559.78	328,678,562.09
7	Liaison Office Kaduna	011101300200	5,208,447.80	5,210,000.00	1,552.20	5,182,918.20
8	Liaison Office Lagos	011101300300	3,959,655.70	3,960,000.00	344.30	3,966,560.00
9	Liaison Office Kano			1,440,000.00	1,440,000.00	
10	Liaison Office Abuja	011101300500	5,458,724.50	5,500,000.00	41,275.50	5,267,754.40
11	Chieftaincy & Religious Affairs Department	011101300600	107,415,062.02	107,500,000.00	84,937.98	26,156,486.80
12	Research, Evaluation and Political Affairs Directorate	011101400100	5,646,949.40	5,700,000.00	53,050.60	4,127,324.94
13	Special Service Directorate	011101800100	118,536,651.12	118,700,000.00	163,348.88	28,133,985.68
14	Council Affairs Department	011101800200	400,400.00	500,000.00	99,600.00	67,437.33
15	Jigawa State Agricultural Research Institute	011103902100	122,147,651.08	124,800,000.00	2,652,348.92	
16	State House of Assembly	011200100100	321,775,388.82	940,500,000.00	618,724,611.18	314,798,533.98
17	Assembly Service Commission	011200100115	13,257,000.34	21,700,000.00	8,442,999.66	15,544,437.82
18	Office of the Head of State Civil Service	012500100100	180,501,252.90	298,700,000.00	118,198,747.10	214,468,455.01
19	Establishment and Service Matters Directorate	012500100200	491,318,606.06	533,700,000.00	42,381,393.94	513,458,039.42
20	Directorate of Salary and Pension Administration	012500100400	595,869,790.90	624,200,000.00	28,330,209.10	649,412,392.11

21	State Pension	012500100406	607,351,113.50	1,010,000,000.00	402,648,886.50	
22	Manpower Development Institute	012500100500	47,105,096.00	47,200,000.00	94,904.00	41,980,771.00
23	Office of the Auditor General	014000100100	60,223,257.70	75,500,000.00	15,276,742.30	63,945,541.74
24	Directorate of Local Government Audit	014000200100	75,985,310.80	77,500,000.00	1,514,689.20	105,394,014.62
25	Jigawa State Audit Service Commission	014000300101			0.00	
26	Civil Service Commission	014700100100	7,219,398.60	8,100,000.00	880,601.40	8,388,290.10
27	Local Government Service Commission	014700200100	25,971,791.26	26,200,000.00	228,208.74	4,955,227.96
28	State Independent Electoral Commission	014800100100	9,097,130.16	10,000,000.00	902,869.84	9,268,470.32
29	Guidance and Counselling Department	016200100600	2,231,307.00	2,250,000.00	18,693.00	2,016,399.80
30	State Emergency Management Agency (SEMA)	016200200100	17,846,891.97	20,800,000.00	2,953,108.03	17,623,438.75
	Sub-Total Administrative Sector		**3,588,811,430.00**	**4,942,160,000.00**	**1,353,348,570.00**	**2,477,638,123.36**
		021502102100			0.00	
	ECONOMIC SECTOR				0.00	
30	Ministry of Agriculture & Natural Resources	021500100100	1,208,292,637.29	1,209,000,000.00	707,362.71	364,407,565.64
31	Jigawa State Agricultural & Rural Development Authority	021510200100	339,133,793.25	339,566,000.00	432,206.75	149,509,018.44
32	Farmers And Herdsman Board	021511511500	42,076,836.84	58,300,000.00	16,223,163.16	374,434,253.67
33	Ministry of Finance	022000100100	430,307,213.94	431,100,000.00	792,786.06	352,298,127.11
34	Office of the Accountant General	022000700100	614,354,276.84	1,330,560,000.00	716,205,723.16	30,978,438.25
35	State Internal Revenue Service	022000800100	53,510,542.13	71,528,000.00	18,017,457.87	56,854,339.63
36	Ministry of Commerce, Industries and Co-operatives	022200100100	68,842,829.83	77,700,000.00	8,857,170.17	74,519,128.90
37	Mineral Resources Development Agency	022200100200	13,117,405.00	13,200,000.00	82,595.00	12,983,791.00
38	State Investment Promotion Agency	022200100300	7,103,000.00	7,323,000.00	220,000.00	
39	Jigawa State Agency for Youth Empowerment and Employment	022700600100	106,565,782.60	107,100,000.00	534,217.40	68,874,069.30
40	Ministry of Works & Transport	023400100100	152,921,621.90	182,000,000.00	29,078,378.10	162,665,822.13

41	Jigawa Roads Maintenance Agency	023400400100	11,027,754.00	13,460,000.00	2,432,246.00	11,824,096.55
42	Rural Electricity Board	023400800300	31,086,352.75	31,136,000.00	49,647.25	23,843,689.20
43	Fire Service Directorate	023400900100	79,765,731.96	90,000,000.00	10,234,268.04	83,685,014.28
44	Ministry of Budget and Economic Planning	023800100100	28,645,393.60	45,000,000.00	16,354,606.40	
45	Jigawa State Bureau of Statistics (JSBS)	023800200100	14,760,277.72	18,800,000.00	4,039,722.28	14,489,949.72
46	Ministry of Water Resources	025200100100	18,171,362.20	24,400,000.00	6,228,637.80	20,434,481.20
47	Jigawa state Water Board	025210200100	171,952,796.48	175,272,000.00	3,319,203.52	178,062,278.30
48	Rural Water Supply and Sanitation Agency	025210300100	78,535,485.50	79,100,000.00	564,514.50	35,137,093.10
49	Small Town Water Supply Agency	025210400100	181,015,938.25	192,012,000.00	10,996,061.75	195,605,333.04
50	Ministry of Lands, Housing, Urban & Regional Planning Development	026000100100	75,458,907.32	78,532,000.00	3,073,092.68	76,522,016.90
51	Jigawa State Housing Authority	026000200100	13,821,742.64	13,882,000.00	60,257.36	14,350,386.54
52	Urban Development Board	026000300100	61,236,349.01	64,233,000.00	2,996,650.99	47,504,244.09
53	Dutse Capital Development Authority (DCDA)	026000400100	94,185,286.37	98,000,000.00	3,814,713.63	96,192,559.41
	Sub-Total Economic Sector		**3,895,889,317.42**	**4,751,204,000.00**	**855,314,682.58**	**2,445,175,696.40**
					0.00	
	LAW & JUSTICE				0.00	
54	High Court of Justice	031800500100	534,516,095.70	534,596,000.00	79,904.30	400,582,770.38
55	Sharia Court of Appeal	031800600100	830,992,508.74	1,041,000,000.00	210,007,491.26	746,491,879.04
56	Judicial Service Commission	031801100100	67,756,783.87	125,000,000.00	57,243,216.13	86,015,978.92
57	Ministry of Justice	032600100100	162,690,124.90	180,500,000.00	17,809,875.10	163,378,548.15
58	Jigawa State Anti-Corruption Commisssion		0.00		0.00	
59	Justice Sector and Law Reform Commission	032600200200	31,777,659.75	31,865,000.00	87,340.25	29,803,023.50
	Sub-Total Law and Justice Sector		**1,627,733,172.96**	**1,912,961,000.00**	**285,227,827.04**	**1,426,272,199.99**

	SOCIAL SECTOR				0.00	
60	Ministry of Women Affairs & Social Development	051400100100	43,794,787.30	51,558,000.00	7,763,212.70	50,423,751.10
61	Jigawa State Rehabilitation Board	051400100200	46,005,202.82	274,324,000.00	228,318,797.18	54,498,616.32
62	State Universal Basic Education Board (SUBEB)	051700100200	359,132,785.26	359,825,000.00	692,214.74	3,852,483,038.55
63	Inspectorate Headquarters & Zones	051700100203	225,344,397.86	256,538,000.00	31,193,602.14	1,041,277.20
64	Jigawa State Agency for Nomadic Education	051700100300	550,861,830.24	635,700,000.00	84,838,169.76	313,750,433.40
65	Agency for Mass Education	051700100400	164,338,171.76	164,700,000.00	361,828.24	235,887,520.67
66	Local Education Authority (LEAs)	051700100500	18,204,263,960.31	18,762,680,000.00	558,416,039.69	18,648,496,582.52
67	Ministry of Higher Education, Science & Technology	051700200100	3,884,239,703.93	4,182,000,000.00	297,760,296.07	53,354,663.90
68	State Educational Inspectorate & Monitoring Unit	051700200200	1,045,614.00	1,260,000.00	214,386.00	91,590,617.72
69	Dutse Model / Capital School	051700200300	175,791,385.55	187,700,000.00	11,908,614.45	552,718,499.05
70	Bamaina Academy	051700200400	8,015,397.60	10,600,000.00	2,584,602.40	700,029,911.96
71	Science & Technical Education Board	051700200500	633,356,566.89	668,272,000.00	34,915,433.11	484,420,280.52
72	Islamic Education Bureau	051700200600	845,151,988.64	996,400,000.00	151,248,011.36	1,387,161,693.49
73	Library Board	051700200700	47,282,659.70	59,270,000.00	11,987,340.30	696,836,944.12
74	Jigawa State Scholarship Board	051700200800	8,360,133.97	197,800,000.00	189,439,866.03	636,175,149.52
75	Sule Lamido University	051700200900	1,255,686,366.34	1,257,000,000.00	1,313,633.66	9,412,693.20
76	Jigawa State Polytechnic	051700201000	782,606,034.64	886,760,000.00	104,153,965.36	174,239,537.02
77	Binyaminu Usman Polytechnic, Hadejia	051700201100	564,232,373.48	664,986,000.00	100,753,626.52	484,704,484.84
78	Institute of Information Technology	051700201200	242,493,593.93	246,500,000.00	4,006,406.07	231,376,137.52
79	Jigawa State College of Education	051700201300	1,327,136,853.18	1,336,300,000.00	9,163,146.82	1,023,456,364.87
80	Jigawa State College of Education and Legal Studies	051700201400	536,686,523.29	536,956,000.00	269,476.71	5,785,413.20

81	Jigawa State College of Remedial Studies	051700201500	132,281,884.52	132,328,000.00	46,115.48	74,225,916.45
82	Ministry of Health	052100100100	1,252,922,218.17	1,255,000,000.00	2,077,781.83	965,670,841.17
83	Babura General Hospital	052100100110	268,618,269.96	268,700,000.00	81,730.04	265,925,984.68
84	Birnin Kudu General Hospital	052100100111	557,836,130.87	558,100,000.00	263,869.13	506,361,463.57
85	Birniwa General Hospital	052100100112	189,948,578.72	190,000,000.00	51,421.28	179,351,705.58
86	Dutse General Hospital	052100100113	619,592,861.94	620,000,000.00	407,138.06	583,329,901.16
87	Gumel General Hospital	052100100114	386,745,814.15	389,200,000.00	2,454,185.85	379,851,700.54
88	Gwaram Cottage Hospital	052100100115	153,392,205.50	154,760,000.00	1,367,794.50	142,910,235.45
89	Hadejia General Hospital	052100100116	756,859,760.88	757,300,000.00	440,239.12	716,188,901.01
90	Hadejia Tuberculosis and Leprosy Hospital	052100100117	53,743,246.54	56,500,000.00	2,756,753.46	54,278,864.34
91	Jahun General Hospital	052100100118	392,201,042.97	393,000,000.00	798,957.03	340,253,745.28
92	Kafin Hausa (Bulangu) Cottage Hospital	052100100119	129,033,401.52	129,100,000.00	66,598.48	132,375,002.08
93	Kafin Hausa General Hospital	052100100120	193,787,127.72	193,900,000.00	112,872.28	179,356,274.16
94	Kazaure General Hospital	052100100121	423,936,071.30	445,000,000.00	21,063,928.70	423,985,653.63
95	Kazaure Psychiatric Hospital	052100100122	36,316,248.08	37,004,000.00	687,751.92	39,193,947.54
96	Ringim General Hospital	052100100123	364,406,294.09	364,800,000.00	393,705.91	346,170,718.10
97	Primary Health Care Development Agency	052100300100	82,685,207.20	88,500,000.00	5,814,792.80	87,841,383.20
98	Primary Health Care Development LGA Management Offices	052100300109	5,029,434,874.69	5,106,000,000.00	76,565,125.31	418,706,097.93
99	College of Nursing Science Birnin Kudu	052110400103	437,616,173.72	438,000,000.00	383,826.28	0.00
100	College of Health Science and Technology Jahun	052110600100	208,810,061.61	209,274,000.00	463,938.39	184,128,482.02

101	Rasheed Shekoni Specialist Hospital	052111600100	1,170,295,419.28	1,170,500,000.00	204,580.72	1,036,668,116.26
102	Ministry of Information Youths, Sports and Culture	052300100100	84,607,057.50	94,190,000.00	9,582,942.50	0.00
103	History and Culture Bureau	052300200100	20,307,185.02	26,556,000.00	6,248,814.98	96,151,803.90
104	Jigawa State Television	052300300100	72,979,770.79	73,011,000.00	31,229.21	23,237,778.72
105	Jigawa State Broadcasting Corporation (Radio)	052300400100	96,385,036.22	100,500,000.00	4,114,963.78	71,378,250.52
106	Jigawa State Sports Council	052300700100	73,285,787.15	106,877,000.00	33,591,212.85	86,505,069.56
107	Ministry of Environment	053500100100	103,767,078.50	115,000,000.00	11,232,921.50	77,615,378.20
108	Jigawa State Environmental Protection Agency (JISEPA)	053501600100			0.00	126,953,019.57
109	Alternative Energy Agency	053505600100	3,101,885.40	3,186,000.00	84,114.60	394,370,287.20
110	Ministry Of Local Government	055100100100	38,732,144.14	52,200,000.00	13,467,855.86	3,011,598.90
	Sub-Total Social Sector		**43,239,455,168.84**	**45,265,615,000.00**	**2,026,159,831.16**	**37,623,841,731.41**
.	**CONSOLIDATED REVENUE FUND CHARGES**			`		
S/N	DESCRIPTION	PERSONAL EMOLUMENT	**ACTUAL EXPENDITURE (2023)**	**FINAL BUDGET 2023**	**VARIANCE**	**ACTUAL EXPENDITURE (2022)**
1	Office of the Accountant Gen. (CRF)	022000700101	5,059,803.57	6,000,000.00	940,196.43	5,303,448.00
2	Office of the Auditor Gen. (CRF)	014000100101	2,721,604.62	5,500,000.00	2,778,395.38	1,767,816.00
3	Office of the Auditor Gen. Local Gov. Audit(CRF)	014000200101	5,428,154.80	5,500,000.00	71,845.20	3,093,678.00
4	Office of the Chairman Civil Service Commission (CRF)	014700100101	16,337,586.00	16,900,000.00	562,414.00	16,337,586.00
5	Office of the Chairman Board of Internal Revenue(CRF)	022000800101	4,544,246.80	5,500,000.00	955,753.20	5,303,448.00
6	Office of the Chairman LGSC (CRF)	014700200101	21,688,266.00	21,800,000.00	111,734.00	21,793,266.00

7	Office of the Chairman SIEC (CRF)	014800100101	23,868,726.00	23,900,000.00	31,274.00	37,684,670.32
8	Office of the Chairman SUBEB (CRF)				0.00	
9	Office of the Governor AdministraS & Finance (CRF)	011101300101	16,259,708.40	16,260,000.00	291.60	15,826,116.00
10	Juducial Service Commission (CRF)	031801100100	27,058,002.40	125,000,000.00	97,941,997.60	61,248,332.64
11	Assembly Service Commission (CRF)	011200100115	13,257,000.34	21,700,000.00	8,442,999.66	11,449,690.80
12	Directorate of Salary & Pension Administraton (CRF)	012500100400			0.00	
	Sub-Total C R F C		**136,223,098.93**	**248,060,000.00**	**111,836,901.07**	**179,808,051.76**
					0.00	
	GRAND TOTAL		**52,488,112,188.15**	**57,120,000,000.00**	**4,631,887,811.85**	**44,152,735,802.92**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 7.2 ALLOWANCES & SOCIAL CONTROBUTION

NOTE	17% Government Contributory Pension	2023			2022
	DESCRIPTION	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
		N	N	N	N
	JANUARY	118,531,900.84	134,638,166.67	16,106,265.83	117,245,648.79
	FEBRUARY	119,929,949.32	134,638,166.67	14,708,217.35	117,086,272.47
	MARCH	119,763,346.37	134,638,166.67	14,874,820.30	117,394,717.97
7.2	APRIL	119,676,008.32	134,638,166.67	14,962,158.35	117,461,340.75
	MAY	119,884,659.32	134,638,166.67	14,753,507.35	117,384,528.26
	JUNE	-	134,638,166.67	134,638,166.67	117,278,924.44
	JULY	120,577,929.29	134,638,166.67	14,060,237.38	118,369,817.95
	AUGUST	119,562,743.03	134,638,166.67	15,075,423.64	118,369,817.00
	SEPTEMBER	120,611,016.09	134,638,166.67	14,027,150.58	118,369,817.95
	OCTOBER	120,810,706.66	134,638,166.67	13,827,460.01	118,874,831.81
	NOVEMBER	120,971,875.01	134,638,166.67	13,666,291.66	118,682,063.37
	DECEMBER	120,998,331.83	134,638,166.67	13,639,834.84	118,531,900.84
	TOTAL	**1,321,318,466.08**	**1,615,658,000.00**	**294,339,533.92**	**1,415,049,681.60**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 7.3 **SOCIAL BENEFITS**

NOTE	DESCRIPTION	2023			2022
		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
		N	N	N	N
	Gratuity		80,000,000.00	80,000,000.00	134,837,401.19
	Pension	547,638,588.71	700,000,000.00	152,361,411.29	515,180,798.58
7.3	Death Benefits	2,861,705.08	150,000,000.00	147,138,294.92	134,586,999.61
	Contract Staff Gratuity	41,914,877.31	80,000,000.00	38,085,122.69	49,307,577.34
	Severance Gratuity	`0.00	895,259,000.00	`0.00	4,927,849.18
	Bereaved Family Allowance	`0.00	`0.00	`0.00	200,000.00
	TOTAL	**592,415,171.10**	**1,905,259,000.00**	**417,584,828.90**	**839,040,625.90**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 8 **OVERHEAD COSTS**

NOTE	OVERHEAD COSTS BY FUNCTION	2023			2022
	DESCRIPTION	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
		N	N	N	N
	Transport & Travelling - General	1,698,955,181.69	2,719,560,000.00	1,020,604,818.31	1,228,152,322.73
	Utilities General	819,859,986.23	1,311,800,000.00	491,940,013.77	592,665,985.10
	Materials and Supplies - General	2,239,747,981.80	3,592,000,000.00	1,352,252,018.20	1,619,084,314.77
	Maintenance Services - General	6,664,564,488.29	9,383,271,000.00	2,718,706,511.71	4,790,487,694.87
	Training - General	3,116,521,561.26	4,999,700,000.00	1,883,178,438.74	2,252,892,386.77
8	Other Services - General	1,669,385,748.93	2,674,790,000.00	1,005,404,251.07	1,206,776,969.27
	Consulting and Professional Services	216,315,380.33	346,200,000.00	129,884,619.67	156,371,539.20
	Fuel and Lubricant - General	1,365,829,334.71	2,185,000,000.00	819,170,665.29	987,340,035.78
	Financial Charges - General	187,019,787.27	299,300,000.00	112,280,212.73	135,194,140.85
	Miscellaneous Expenses - General	12,179,000,806.19	15,859,200,000.00	3,680,199,193.81	8,804,039,264.75
	Sub-total Overhead Cost	**30,157,200,256.70**	**43,370,821,000.00**	**13,213,620,743.30**	**21,773,004,654.09**
9	**NOTE 9 Grant & Contributions - General**				
	Grant & Contributions - General	459,944,842.21	585,179,000.00	125,234,157.79	1,592,845,601.04
	TOTAL	**30,617,145,098.91**	**43,956,000,000.00**	**13,338,854,901.09**	**23,365,850,255.13**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
OVERHEAD (OTHER RECURRENT) - DETAILS BY MINISTRIES, DEPARTMENT AND AGENCIES

NOTE 8.1

S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL EXPENDITURE 2022
		ADMINISTRATIVE SECTOR	₦	₦	₦	₦
1	011100100101	Government House	1,315,179,357.20	2,098,000,000.00	782,820,642.80	978,194,729.36
2	011100100201	Deputy Governor's Office	406,519,816.90	406,700,000.00	180,183.10	288,126,413.82
3	011100100300	Directorate of Protocol	183,857,328.49	184,000,000.00	142,671.51	191,689,346.35
4	011100100400	Due Process & Project Monitoring Bureau	57,857,328.49	63,000,000.00	5,142,671.51	62,350,729.07
5	011100100700	Pilgrims Welfare Agency	824,923,187.75	1,460,800,000.00	635,876,812.25	684,761,017.46
6	011100800100	State Emergency Managency Agency (SEMA)	109,070,575.28	110,000,000.00	929,424.72	112,843,600.00
7	011101300100	Administration & Finance Directorate	1,039,055,662.17	1,039,278,000.00	222,337.83	535,431,257.01
8	011101300200	Liason Office Kaduna	3,602,085.52	4,415,000.00	812,914.48	4,495,868.90
9	011101300300	Liason Office Lagos	8,402,087.96	11,650,000.00	3,247,912.04	10,506,861.52
10	11101300400	Liaison Office Kano	1,211,290.09	1,440,000.00	228,709.91	2,002,925.21
11	011101300500	Liason Office Abuja	62,777,002.54	65,000,000.00	2,222,997.46	33,000,105.69
12	011101300600	Chieftaincy & Religious Affairs Directorate	322,612,166.03	432,000,000.00	109,387,833.97	118,839,175.59
13	011101400100	Research, Evaluation & Political Affairs Directorate	263,217,574.27	275,400,000.00	12,182,425.73	84,847,241.25
14	011101800100	Special Services Directorate	1,017,072,156.93	1,019,300,000.00	2,227,843.07	886,734,522.82
15	011101800100	Council Affairs Department	9,846,983.10	10,700,000.00	853,016.90	8,383,199.00

16	011200100100	State House of Assembly	2,656,895,873.12	2,678,700,000.00	21,804,126.88	2,160,773,582.86
17	011200100115	Assembly Service Commission	35,733,800.00	116,000,000.00	80,266,200.00	0.00
18	012500100100	Office of the Head of Service	548,184,795.68	579,600,000.00	31,415,204.32	632,695,096.60
19	012500100200	Establishment & Service Matters Directorate	5,109,506.91	7,200,000.00	2,090,493.09	3,880,150.50
20	012500100300	Manpower Development & Training Directorate	69,069,081.93	70,000,000.00	930,918.07	69,638,717.72
21	012500100400	Directorate of Salary & Pension Administraton	6,903,904.62	7,200,000.00	296,095.38	5,817,441.98
22	012500100500	Manpower Development Institute	69,891,062.49	77,600,000.00	7,708,937.51	141,889,211.80
23	012500100600	Guidance & Counseling Department	30,792,199.24	41,000,000.00	10,207,800.76	37,975,247.50
24	014000100100	Office of the Auditor General	28,003,881.82	61,600,000.00	33,596,118.18	13,003,028.07
25	014000200100	Directorate of Local Government Audit	128,735,408.58	207,000,000.00	78,264,591.42	280,048,187.78
26	014700100100	Civil Service Commission	26,194,236.30	27,000,000.00	805,763.70	14,388,077.38
27	014700200100	Local Government Service Commission	723,089,785.10	723,300,000.00	210,214.90	500,626,420.01
28	014800100100	State Independent Electoral Commission	10,288,587.56	20,000,000.00	9,711,412.44	9,267,423.75
29	016300100101	Jigawa State Audit Service Board	-	25,000,000.00	25,000,000.00	0.00
		SUB - TOTAL	**9,964,096,726.07**	**11,822,883,000.00**	**1,858,786,273.93**	**7,872,209,579.00**

		ECONOMIC SECTOR		-	-	
30	021500100100	Ministry of Agriculture & Natural Resources	17,061,158.40	19,000,000.00	1,938,841.60	19,025,279.37
31	021502102100	Jigawa State Agricultural Research Institute	3,974,059.41	4,200,000.00	225,940.59	3,612,491.00
32	021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	10,182,136.00	32,800,000.00	22,617,864.00	10,845,921.00
33	021511511500	Farmers and Herdsmen Board	3,753,252.74	4,800,000.00	1,046,747.26	3,213,913.10
34	22000100100	Ministry of Finance & Economic Planning	3,884,012,804.45	3,884,200,000.00	187,195.55	1,256,280,607.84
35	022000300100	Budget & Economic Planning Directorate	58,270,313.20	1,394,000,000.00	1,335,729,686.80	75,632,100.54
36	022000300100	Budget & Economic Planning Directorate ((Contingency Transfer)	-	-	-	0.00
37	022000300200	Economic Planning Board	26,270,313.20	38,000,000.00	11,729,686.80	16,521,800.00
38		Office of the Accountant General	20,784,422.77	6,281,900,000.00	6,261,115,577.23	4,800,000.00
39	022000800100	Board of Internal Revenue General	34,901,830.80	40,800,000.00	5,898,169.20	28,576,267.23
40	022001200100	Jigawa State Bureau of Statistics	4,546,194.28	5,800,000.00	1,253,805.72	4,068,261.13
41	022200100100	Ministry of Commerce, Industries and Co-operatives	11,927,010.31	14,090,000.00	2,162,989.69	11,145,576.50
42	022200100200	Mineral Resource Development Agency	1,762,274.92	2,455,000.00	692,725.08	1,500,427.85
43	022200100300	State Investment Promotion Agency (InvestJigawa)	10,354,316.68	14,200,000.00	3,845,683.32	8,432,868.49
44	022700600100	Directorate of Economic Empowerment	11,155,385.49	12,600,000.00	1,444,614.51	817,203,561.44
45	023400100100	Ministry of Works & Transport	3,032,874,466.23	4,031,150,000.00	998,275,533.77	2,775,424,125.52

46	023400400100	Jigawa Roads Maintenance Agency	13,823,738.36	16,650,000.00	2,826,261.64	13,568,411.81
47	023400800300	Rural Electricity Board	446,100,287.65	596,375,000.00	150,274,712.35	218,365,336.25
48	023400900100	Fire Services Directorate	6,878,415.19	7,200,000.00	321,584.81	7,197,442.10
49	025200100100	Ministry of Water Resources	3,288,821,999.25	3,384,000,000.00	95,178,000.75	985,532,536.06
50	025210200100	Jigawa State Water Board	27,394,711.19	30,100,000.00	2,705,288.81	30,489,915.00
51	025210300100	Rural Water Supply and Sanitation Agency	4,164,112.22	7,200,000.00	3,035,887.78	6,811,114.00
52	025210400100	Small Town Water Supply Agency	11,890,702.79	13,950,000.00	2,059,297.21	7,475,916.48
53	026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	12,515,353.32	14,400,000.00	1,884,646.68	11,968,591.99
54	026000200100	Jigawa State Housing Authority	14,811,843.73	21,000,000.00	6,188,156.27	10,933,582.58
55	026000300100	Urban Development Board	14,966,943.00	18,500,000.00	3,533,057.00	7,125,845.00
56	026000400100	Dutse Capital Development Authority [DCDA]	50,537,531.37	55,000,000.00	4,462,468.63	67,485,447.28
		SUB - TOTAL	**11,023,735,576.95**	**19,944,370,000.00**	**8,920,634,423.05**	**6,403,237,339.56**
		LAW AND JUSTICE SECTOR		-	-	
57	031800500100	High Court	445,537,622.19	577,320,000.00	131,782,377.81	197,089,214.94
58	031800600100	Shari'a Court of Appeal	271,083,878.29	364,000,000.00	92,916,121.71	184,777,897.38
59	031801100100	Judicial Service Commission	56,493,652.64	75,150,000.00	18,656,347.36	56,486,725.75
60	032600100100	Ministry of Justice	79,009,873.10	95,000,000.00	15,990,126.90	38,727,814.80

61	032600200200	Justice Sector and Law Reform Commission	8,253,698.47	9,000,000.00	746,301.53	9,364,180.55
62	32600300200	Jigawa State Anti-Corruption Commission		45,000,000.00	45,000,000.00	0.00
		SUB - TOTAL	**860,378,724.69**	**1,165,470,000.00**	**305,091,275.31**	**486,445,833.42**
		SOCIAL SECTOR		-	-	
63	051400100100	Ministry of Women Affairs & Social Development	24,104,196.17	35,527,000.00	11,422,803.83	10,638,129.00
64	051400100200	Rehabilitation Board	28,698,763.37	28,913,000.00	214,236.63	590,891,211.16
65	051700100100	Ministry of Higher Education, Science & Technology	2,019,535,170.58	2,585,595,000.00	566,059,829.42	1,554,754,319.42
66	051700100200	State Educational Inspectorate & Monitoring Unit	15,527,884.10	18,000,000.00	2,472,115.90	13,081,177.00
67	051700300100	State Universal Basic Education Board	468,013,021.36	691,000,000.00	222,986,978.64	725,742,276.03
68	051700300103	Inspectorate Head Quarters & Zones	-	-	-	
69	051700800100	Library Board	1,659,084.88	2,660,000.00	1,000,915.12	4,070,414.00
70	051701000100	Agency for Mass Education	4,526,278.04	5,907,000.00	1,380,721.96	6,389,541.94
71	051701100100	Nomadic Education Agency	11,662,407.78	18,360,000.00	6,697,592.22	12,008,510.36
72	051701800100	Jigawa State Polytechnic	130,760,893.17	143,500,000.00	12,739,106.83	136,428,807.49
73	051701800200	Binyaminu Usman Polytechnic	52,338,148.41	68,500,000.00	16,161,851.59	66,905,755.50
74	051701900100	Jigawa State College of Education	146,772,045.39	164,000,000.00	17,227,954.61	116,837,800.67
75	051702100100	Sule Lamido University, Kafin-Hausa	901,853,211.98	1,213,700,000.00	311,846,788.02	517,237,361.33

76	051705500100	Science & Technical Education Board	691,163,014.56	915,200,000.00	224,036,985.44	613,008,656.44
77	051705600100	Jigawa State Scholarships Board	14,536,879.19	20,300,000.00	5,763,120.81	1,424,249,691.03
78	051705600200	Dutse Model / Capital School	179,086,710.54	184,800,000.00	5,713,289.46	101,492,570.91
79	051706000100	Jigawa State College of Islamic Legal Studies	41,339,557.11	133,000,000.00	91,660,442.89	42,974,752.06
80	051706100100	Institute of Information Technology	95,191,990.23	159,300,000.00	64,108,009.77	116,085,747.79
81	051706300100	Islamic Education Bureau	542,029,658.23	549,000,000.00	6,970,341.77	408,309,480.95
82	051706300100	Bamaina Academy	24,441,741.13	24,500,000.00	58,258.87	5,040,321.50
83	05170600100	Jigawa State College of Remedial Studies	15,892,834.33	31,000,000.00	15,107,165.67	15,479,291.04
84	052100100100	Ministry of Health	515,937,079.50	597,780,000.00	81,842,920.50	497,335,334.50
85	052100100100	Jigawa State Medicare Supply Organisation(JIMSO)		-	-	0.00
86	052100100110	Babura General Hospital	90,286,461.62	108,520,000.00	18,233,538.38	116,036,024.67
87	052100100111	Birnin Kudu General Hospital	97,509,707.63	103,800,000.00	6,290,292.37	21,871,892.87
88	052100100112	Birniwa General Hospital	100,893,451.83	109,400,000.00	8,506,548.17	2,785,469.51
89	052100100113	Dutse General Hospital	123,416,879.48	163,000,000.00	39,583,120.52	85,257,084.98
90	052100100114	Gumel General Hospital	98,940,377.29	116,450,000.00	17,509,622.71	128,735,035.45
91	052100100115	Gwaram Cottage Hospital	37,533,907.93	50,500,000.00	12,966,092.07	9,018,375.93
92	052100100116	Hadejia General Hospital	108,646,216.46	183,600,000.00	74,953,783.54	117,633,487.43
93	052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,160,841.88	7,266,000.00	6,105,158.12	657,373.08

94	052100100118	Jahun General Hospital	109,511,842.93	133,000,000.00	23,488,157.07	4,290,092.91
95	052100100119	Kafin Hausa [Bulangu] Cottate Hospital	16,112,623.84	23,205,000.00	7,092,376.16	12,103,055.75
96	052100100120	Kafin Hausa General Hospital	38,276,300.32	52,500,000.00	14,223,699.68	22,408,224.16
97	052100100121	Kazaure General Hospital	101,020,811.42	123,000,000.00	21,979,188.58	50,458,154.18
98	052100100122	Kazaure Psychiatric Hospital	4,500,994.44	6,800,000.00	2,299,005.56	1,301,986.82
99	052100100123	Ringim General Hospital	53,827,560.53	78,600,000.00	24,772,439.47	11,422,800.00
100	052100200100	Jigawa State Agency for the Control of Aids	127,468,470.29	127,470,000.00	1,529.71	2,412,101.47
101	052100300100	Primary Health Care Development Agency	49,831,876.78	147,000,000.00	97,168,123.22	137,650,792.13
102	052110400103	Office of the Provost College of Nursing & Midwifery	35,020,740.00	56,000,000.00	20,979,260.00	41,197,039.26
103	052110400107	School of Nursing B/Kudu	809,150,889.29	809,227,000.00	76,110.71	39,131,798.95
104	052110400108	School of Midwifery Birnin Kudu	15,754,322.41	34,200,000.00	18,445,677.59	49,200,461.55
105	052110400109	School of Nursing Hadejia	30,910,718.30	31,800,000.00	889,281.70	9,716,354.28
106	052110400110	School of Midwifery Babura	24,934,163.42	33,127,000.00	8,192,836.58	13,317,115.18
107	052110400110	School of Nursing Babura		30,000,000.00	30,000,000.00	
108	052110400111	School of Health Technology	98,901,916.24	101,500,000.00	2,598,083.76	84,530,275.50
109	052111600100	Rasheed Shekoni Specialist Hospital	124,463,894.91	174,000,000.00	49,536,105.09	37,904,251.55
110	052300100100	Ministry of Information, Youths, Sports & Culture	34,345,789.74	47,370,000.00	13,024,210.26	56,377,978.44
111	052300200100	History & Culture Bureau	9,212,933.46	9,600,000.00	387,066.54	7,983,331.11
112	052300300100	Jigawa State Broadcasting Corporation (Television)	18,168,775.52	22,000,000.00	3,831,224.48	22,356,751.53

113	052300400100	Jigawa State Broadcasting Corporation (Radio)	23,050,341.19	30,000,000.00	6,949,658.81	19,726,682.54
114	052300500100	Jigawa State Printing Press	4,830,899.53	7,200,000.00	2,369,100.47	5,685,903.20
115	052300700100	Jigawa State Sports Council	160,433,572.04	160,500,000.00	66,427.96	202,636,052.26
116	053500100100	Ministry of Environment	11,793,651.46	13,900,000.00	2,106,348.54	57,302,150.63
117	053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	23,481,925.69	39,000,000.00	15,518,074.31	35,999,934.50
118	053505600100	Alternative Energy Fund	1,595,458.75	1,800,000.00	204,541.25	2,179,685.23
119		Ministry of Special duties		7,000,000.00	7,000,000.00	
120		Ministry Of Basic Education		-	-	
121	055100100100	Ministry For Local Governments & Comm. Development	258,875,184.53	290,400,000.00	31,524,815.47	215,708,635.98
		SUB - TOTAL	**8,768,934,071.20**	**11,023,277,000.00**	**2,254,342,928.80**	**8,603,957,503.15**
		SUMMARY			-	
1	01	ADMINISTRATION SECTOR	9,964,096,726.07	11,822,883,000.00	1,858,786,273.93	7,872,209,579.00
2	02	ECONOMIC SECTOR	11,023,735,576.95	19,944,370,000.00	8,920,634,423.05	6,403,237,339.56
3	03	LAW AND JUSTICE SECTOR	860,378,724.69	1,165,470,000.00	305,091,275.31	486,445,833.42
4	04	SOCIAL SECTOR	8,768,934,071.20	11,023,277,000.00	2,254,342,928.80	8,603,957,503.15
		GRAND TOTAL	**30,617,145,098.91**	**43,956,000,000.00**	**13,338,854,901.09**	**23,365,850,255.13**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 10.1 **SUBSIDY**

NOTE	DETAILS:	2023	2022
		₦	₦
10.1	Subsidy on Agricultural Inputs	11,854,735,787.96	6,957,478,621.36
	GRAND TOTAL	**11,854,735,787.96**	**6,957,478,621.36**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

N0TE 10.2 **DEPRECIATION ON PROPERTY, PLANT AND EQUIPMENT**

NOTE	DETAILS:	2023	2022
		₦	₦
10.2.1	LAND & BUILDING	12,436,709,228.62	3,747,535,148.87
	INFRASTRUCTURE	13,708,020,109.26	3,184,836,575.16
	PLANT & MACHINERY	3,856,189,595.08	2,607,885,674.21
	TRANSPORTATION EQUIPMENT	2,325,302,614.94	1,572,925,317.70
	OFFICE EQUIPMENT	444,391,166.41	300,832,755.82
	FURNITURE & FITTINGS	2,783,557,595.74	1,878,476,307.07
	SUB-TOTAL	**35,554,170,310.05**	**13,292,491,778.83**

NOTE 10.2.2 DEPRECIATION ON INVESTMENT PROPERTY

NOTE	DETAILS:	2023	2022
		₦	₦
10.2.2	LAND & BUILDING	3,202,035,492.42	194,301,092.52
	INFRASTRUCTURE	369,758,804.87	177,342,581.66
	PLANT & MACHINERY	945,963,531.26	269,555,327.63
	TRANSPORTATION EQUIPMENT	655,468,651.53	660,397,061.43
	OFFICE EQUIPMENT	954,708,492.79	953,345,729.16
	FURNITURE & FITTINGS	1,744,233,980.99	282,776,760.11
	SUB-TOTAL	**7,872,168,953.86**	**2,537,718,552.50**
10.2	**GRAND TOTAL**	**43,426,339,263.91**	**15,830,210,331.33**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 10.3.1 **IMPAIRMENT ON PROPERTY, PLANT AND EQUIPMENT**

NOTE	DETAILS:	2023	2022
		₦	₦
10.3.1	LAND & BUILDING	7,785,275,411.42	4,167,547,358.45
	INFRASTRUCTURE	8,036,081,860.33	4,302,981,739.31
	PLANT & MACHINERY	1,645,524,792.58	880,868,152.06
	TRANSPORTATION EQUIPMENT	793,808,086.20	425,030,845.99
	OFFICE EQUIPMENT	151,705,545.36	81,290,064.61
	FURNITURE & FITTINGS	1,187,808,047.93	634,494,820.71
	SUB-TOTAL	**19,600,203,743.83**	**10,492,212,981.13**

NOTE 10.3.2 IMPAIRMENT ON INVESTMENT PROPERTY

NOTE	DETAILS:	2023	2022
		₦	₦
10.3.2	LAND & BUILDING	3,675,977,162.11	995,422,210.99
	INFRASTRUCTURE	169,793,243.20	363,410,418.35
	PLANT & MACHINERY	108,596,613.39	138,093,194.34
	TRANSPORTATION EQUIPMENT	60,198,240.96	270,657,131.66
	OFFICE EQUIPMENT	87,680,427.98	390,719,213.64
	FURNITURE & FITTINGS	200,238,061.02	144,866,534.21
	SUB-TOTAL	**4,302,483,748.64**	**2,303,168,703.18**
10.3	**GRAND TOTAL**	**23,902,687,492.47**	**12,795,381,684.31**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 10.4 **AMORTISATION**

NOTE	DETAILS:	2023	2022
		₦	₦
10.4	GOODWILL/LEGACY ASSETS	19,235,982,729.78	8,175,622,195.06
	GRAND TOTAL	**19,235,982,729.78**	**8,175,622,195.06**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 10.5 **BAD DEBT**

NOTE	DETAILS:	2023	2022
		₦	₦
10.5	Youth Empowerment Programmes	5,684,236,854.70	13,655,048,797.26
	GRAND TOTAL	**5,684,236,854.70**	**13,655,048,797.26**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 11 **GAIN/LOSS ON DISPOSAL OF ASSETS**

NOTE	DETAILS:	2023	2022
		₦	₦
11	Gain/ Loss on Disposal of Asset	-	-
	GRAND TOTAL	**-**	**-**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 12

PUBLIC DEBT CHARGES

NOTE	PUBLIC DEBT CHARGES	2022	2023				
		BAL. B/F 2022	ACTUAL REPAYMENT 2023	BUDGET	VARIANCE	VARIANCE (%)	OUTSTANDING LOAN C/F 2024
			₦	₦	₦		₦
12	Domestic Loan Re-payment (Principal & Interest)	43957167579	2,570,518,698.71	4,400,000,000.00	1,829,481,301.29	58.42	42,758,073,964.49
	External Loan Re-payment (Principal & Interset)	12,105,430,918.63	827,608,841.96	600,000,000.00	(227,608,841.96)	137.93	20,229,069,889.61
	Ecological Funds Deductions at Source		1,019,029,666.56				
	TOTALS	**56,062,598,497.67**	**4,417,157,207.23**	**5,000,000,000.00**	**1,601,872,459.33**	**88.34**	**62,987,143,854.10**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 12.1

DOMESTIC DEBT CHARGES

NOTE	DOMESTIC DEBT CHARGES	2022	2023						
		BAL. B/F 2022	ADDITIONAL LOAN 2023	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT	BUDGET	VARIANCE (%)	OUTSTANDING LOAN C/F 2023
						₦	₦	₦	₦
12.1	Budget Support Facility	17,268,286,875.78		84,942,622.76	844,506,083.74	929,448,706.50	2,700,000,000.00	34.42	17,183,344,253.02
	Excess Crude Account (ECA) Loan	8,483,839,306.11		268,500,929.65	271,334,643.89	539,835,573.54	500,000,000.00	107.97	8,215,338,376.46
	Commercial Agriculture Credit Scheme	1,902,564,332.79		737,679,539.32	141,332,657.12	879,012,196.44	1,000,000,000.00	87.90	1,164,884,793.47
	Micro, Small and Medium Enterprises Devt, Fund	555,555,555.55		222,222,222.23		222,222,222.23			333,333,333.32
	FGN(2021) Bridge Financing	15,035,902,285.57				0.00			15,035,902,285.57
	Contractual Liabilities	711,019,223.24	114,251,699.41			0.00	200,000,000.00		825,270,922.65
	Sub - Total	**43,957,167,579.04**	**114,251,699.41**	**1,313,345,313.96**	**1,257,173,384.75**	**2,570,518,698.71**	**4,400,000,000.00**	58.42	**42,758,073,964.49**
12.2	**PUBLIC DEBT CHARGES** **FOREIGN LOAN DEDUCTIONS**								
		BAL. B/F 2022	ADDITIONAL LOAN 2023	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT	BUDGET	VARIANCE (%)	2022
	Foreign Loan (Principal & Interest) Deductions	12,105,430,918.63	8,123,638,970.98	0.00	827,608,841.96	827,608,841.96	600,000,000.00	137.93	20,229,069,889.61
	Sub - Total	**12,105,430,918.63**	**8,123,638,970.98**	**-**	**827,608,841.96**	**827,608,841.96**	**600,000,000.00**	**137.93**	**20,229,069,889.61**
12.3	**PUBLIC DEBT CHARGES** **ECOLOGICAL FUNDS**								
						ACTUAL 2023	BUDGET	VARIANCE	2022
	Ecological Funds Deductions at Source					1,019,029,666.56			
	Sub - Total	-	-	-	-	**1,019,029,666.56**	-	-	-
TOTAL PUBLIC DEBT CHARGES		**56,062,598,497.67**	**8,237,890,670.39**	**1,313,345,313.96**	**2,084,782,226.71**	**4,417,157,207.23**	**5,000,000,000.00**	**88.34**	**62,987,143,854.10**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 13

CAPITAL EXPENDITURE SUMMARY BY SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023	INITIAL BUDGET 2023	SUPLEMENTARY BUDGET 2023	%	ACTUAL EXPENDITURE 2022
			₦	₦	₦	₦		₦
1	01	Administration Sector	9,994,664,346.22	11,809,800,000.00	6,283,600,000.00	5,526,200,000.00	84.63	3,905,671,338.12
2	02	Economic Sector	50,823,550,107.17	65,063,699,000.00	40,330,599,000.00	24,733,100,000.00	78.11	34,672,528,341.75
3	03	Law and Justice Sector	777,144,247.67	1,628,100,000.00	1,318,100,000.00	310,000,000.00	47.73	1,137,323,528.36
4	04	Social Sector	42,508,623,423.76	63,198,201,000.00	46,840,701,000.00	16,357,500,000.00	67.26	33,460,249,060.42
		Grand Total	**104,103,982,124.82**	**141,699,800,000.00**	**94,773,000,000.00**	**46,926,800,000.00**	**73.47**	**73,175,772,268.65**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 13.1 **CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

S/NO	SECTOR	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023	VARIANCE	ACTUAL EXPENDITURE 2022
	ADMINISTRATIVE CODE		₦	₦	₦	₦
1	11100100101	Government House	1,636,306,032.08	1,770,000,000.00	133,693,967.92	710,715,504.71
2	11100100201	Deputy Governor's Office	219,760,250.23	219,800,000.00	39,749.77	63,401,634.18
3	11100100400	Due Process & Project Monitoring Bureau	11,580,950.23	12,000,000.00	419,049.77	10,243,192.40
4	11100100700	Pilgrim Welfare Agency	-	48,300,000.00	48,300,000.00	
5	11100800100	State Emergency Management Agency	3,458,228,057.67	3,459,000,000.00	771,942.33	96,231,956.48
6	11101300100	Administration & Finance Directorate	705,909,000.43	758,200,000.00	52,290,999.57	181,979,824.18
7	11101300600	Chieftaincy & Religious Affairs Department	2,693,096,256.82	2,778,000,000.00	84,903,743.18	2,521,586,374.60
8	11101800100	Special Service Directorate	129,560,500.23	139,500,000.00	9,939,499.77	159,562,247.71
9	11200100100	State House of Assembly	895,390,256.56	2,260,000,000.00	1,364,609,743.44	121,970,643.96
10	12500100100	Office of the Head of State Civil Service	118,045,550.23	118,100,000.00	54,449.77	9,126,325.50
11	12500100400	Directorate of Salary and Pension Administration	-	15,600,000.00	15,600,000.00	0.00
12	12500100500	Manpower Development Institute	19,657,834.04	25,000,000.00	5,342,165.96	0.00

13	14000100100	Office of the Auditor General	1,980,000.00	38,000,000.00	36,020,000.00	0.00
14	14000300100	Audit Service Commission		-	-	-
15	14000200100	Directorate of Local Government Audit	88,185,383.75	95,000,000.00	6,814,616.25	19,498,382.84
16	14700100100	Civil Service Commission	-	3,000,000.00	3,000,000.00	-
17	14700200100	Local Government Service Commission	16,964,273.95	17,000,000.00	35,726.05	11,355,251.56
18	14800100100	State Independent Electoral Commission		-	-	-
19	0162	Ministry for Special Duties		53,300,000.00	53,300,000.00	-
		TOTAL	**9,994,664,346.22**	**11,809,800,000.00**	**1,815,135,653.78**	**3,905,671,338.12**

ECONOMIC SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	INITIAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2022
20	21500100100	Ministry of Agriculture & Natural Resources	833,537,078.95	2,224,400,000.00	1,390,862,921.05	817,391,110.75
21	21502102100	Jigawa State Agricultural Research Institute	31,700,059.15	60,000,000.00	28,299,940.85	14,498,306.25
22	21510200100	Jigawa State Agricultural & Rural Development Authority	2,291,760,593.13	4,945,300,000.00	2,653,539,406.87	1,678,858,438.89
23	21511511500	Farmers And Herdsman Board	267,072,833.75	267,100,000.00	27,166.25	440,061,882.00
24	22000100100	Ministry of Finance & Economic Planning	-	3,357,000,000.00	3,357,000,000.00	49,401,334.41
25	22000300100	Budget and Economic Planning Directorate	176,107,400.71	897,500,000.00	721,392,599.29	417,857,919.09
26	22000800100	State Internal Revenue Service	32,186,736.46	32,200,000.00	13,263.54	62,608,645.56
27	22001200100	Jigawa State Bureau of Statistics	53,733,061.25	65,000,000.00	11,266,938.75	18,320,600.00
28	22200100100	Ministry of Commerce, Industries and Co-operatives	1,617,126,809.87	2,668,200,000.00	1,051,073,190.13	1,503,967,755.40

29	22200100200	Mineral Resources Development Agency	25,660,000.00	44,500,000.00	18,840,000.00	54,432,736.13
30	22200100300	State Investment Promotion Agency	89,956,230.20	191,850,000.00	101,893,769.80	93,198,322.73
31	22700600100	Directorate of Economic Empowerment	895,297,444.21	1,374,000,000.00	478,702,555.79	1,324,048,993.64
32	23400100100	Ministry of Works & Transport	32,400,633,154.04	35,011,300,000.00	2,610,666,845.96	19,997,970,164.51
33	23400400100	Jigawa Roads Maintenance Agency	2,897,206,554.13	3,608,000,000.00	710,793,445.87	2,167,495,277.13
34	23400800300	Rural Electricity Board	1,221,464,645.38	1,221,500,000.00	35,354.62	989,997,751.23
35	23400900100	Fire Service Directorate	210,545,494.00	210,600,000.00	54,506.00	-
36	25200100100	Ministry of Water Resources	575,790,509.15	621,260,000.00	45,469,490.85	567,977,869.44
37	25210200100	Jigawa state Water Board	816,618,725.02	1,377,000,000.00	560,381,274.98	361,081,794.00
38	25210300100	Rural Water Supply and Sanitation Agency	2,336,395,433.98	2,344,209,000.00	7,813,566.02	1,256,572,726.82
39	25210400100	Small Town Water Supply Agency	2,770,518,945.59	3,174,240,000.00	403,721,054.41	1,573,802,912.45
40	26000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	407,253,954.67	407,367,000.00	113,045.33	456,655,514.26
41	26000200100	Jigawa State Housing Authority	667,097,626.18	667,100,000.00	2,373.82	
42	26000300100	Urban Development Board	57,045,480.48	94,073,000.00	37,027,519.52	93,632,006.35
43	26000400100	Dutse Capital Development Authority (DCDA)	148,841,336.87	200,000,000.00	51,158,663.13	69,581,906.07
		TOTAL	**50,823,550,107.17**	**65,063,699,000.00**	**14,240,148,892.83**	**34,009,413,967.11**

LAW AND JUSTICE SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	INITIAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2022
44	31800500100	High Court of Justice	304,772,950.08	586,100,000.00	281,327,049.92	239,781,905.04
45	31800600100	Sharia Court of Appeal	410,183,299.51	892,300,000.00	482,116,700.49	735,955,556.17
46	31801100100	Judicial Service Commission	31,056,287.50	104,200,000.00	73,143,712.50	132,227,326.15

47	32600100100	Ministry of Justice	31,056,287.50	35,500,000.00	4,443,712.50	29,358,741.00
48		Jigawa State Anti-Corruption Commission	-	-	-	-
49	32600200200	Justice Sector and Law Reform	75,423.08	10,000,000.00	9,924,576.92	-
		TOTAL	**777,144,247.67**	**1,628,100,000.00**	**850,955,752.33**	**1,137,323,528.36**

SOCIAL SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	INITIAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2022
50	51400100100	Ministry of Women Affairs & Social Development	84,170,499.18	1,054,249,000.00	970,078,500.82	195,037,095.88
51	51400100200	Jigawa State Rehabilitation Board	721,776,190.88	1,734,300,000.00	1,012,523,809.12	1,464,785,433.50
52	51700100100	Ministry of Higher Education, Science & Technology	2,947,825,580.39	5,335,900,000.00	2,388,074,419.61	1,559,251,768.32
53	0517001	Ministry of Basic Education		1,528,000,000.00	1,528,000,000.00	-
54	51700100200	State Educational Inspectorate & Monitoring Unit	14,298,500.00	25,000,000.00	10,701,500.00	18,397,578.00
55	51700300100	State Universal Basic Education Board	7,850,814,105.08	10,031,400,000.00	2,180,585,894.92	9,420,971,995.02
56	51700800100	Library Board	-	40,600,000.00	40,600,000.00	21,365,214.00
57	51701000100	Agency for Mass Education	148,519,767.96	199,440,000.00	50,920,232.04	147,110,564.37
58	51701100100	Nomadic Education Agency	157,405,534.49	189,640,000.00	32,234,465.51	180,775,654.44
59	51701800100	Jigawa State Polytechnic	1,111,599,421.26	1,185,710,000.00	74,110,578.74	975,277,262.99
60	51701800200	Binyaminu Usman Polytechnic, Hadejia	343,809,182.12	678,680,000.00	334,870,817.88	573,863,699.04

61	51701900100	Jigawa State College of Education	88,612,110.13	88,700,000.00	87,889.87	493,198,662.97
62	51702100100	Sule Lamido University	2,880,925,647.17	5,512,444,000.00	2,631,518,352.83	2,560,390,540.89
63	51705500100	Science & Technical Education Board	433,288,244.09	645,010,000.00	211,721,755.91	276,768,164.11
64	51705600200	Dutse Model / Capital School	-	95,684,000.00	95,684,000.00	68,952,876.05
65	51706000100	Jigawa State College of Education and Legal Studies	501,108,784.58	678,712,000.00	177,603,215.42	115,159,716.34
66	51706100100	Institute of Information Technology	279,515,462.00	375,200,000.00	95,684,538.00	215,804,507.99
67	51706300100	Islamic Education Bureau	420,801,870.60	561,000,000.00	140,198,129.40	285,373,275.33
68	51706400100	Bamaina Academy	52,694,174.01	73,000,000.00	20,305,825.99	44,986,425.32
69	51705600100	Jigawa State Scholarship Board		3,755,000,000.00	3,755,000,000.00	-
70	51706500100	Jigawa State College of Remedial Studies	127,570,627.37	159,511,000.00	31,940,372.63	109,074,930.64
71	52100100100	Ministry of Health	11,160,114,036.81	14,184,864,000.00	3,024,749,963.19	9,404,018,199.19
72	52100200100	Jigawa State Agency for the Control of AIDS	25,804,886.39	50,000,000.00	24,195,113.61	21,483,211.25
73	52100300100	Primary Health Care Development Agency	2,761,266,527.32	4,438,000,000.00	1,676,733,472.68	1,686,465,346.67
74	52111600100	Rasheed Shekoni Specialist Hospital	-	10,000,000.00	10,000,000.00	8,982,314.18

75		College of Nursing Sciences Birninkudu		65,000,000.00	65,000,000.00	-
76	52300100100	Ministry of Information Youths, Sports and Culture	86,955,234.18	87,000,000.00	44,765.82	23,124,564.50
77	52300200100	History and Culture Bureau	9,369,226.38	20,500,000.00	11,130,773.62	22,282,115.86
78	52300300100	Jigawa State Television	24,627,981.39	56,506,000.00	31,878,018.61	32,621,423.43
79	52300400100	Jigawa State Broadcasting Corporation (Radio)	18,926,386.44	32,000,000.00	13,073,613.56	31,128,307.58
80	52300500100	Jigawa State Printing Press	18,926,386.44	30,000,000.00	11,073,613.56	8,123,587.96
81	52300700100	Jigawa State Sports Council	64,650,374.89	80,000,000.00	15,349,625.11	24,089,851.94
82	53500100100	Ministry of Environment	9,984,977,838.24	9,985,851,000.00	873,161.76	3,297,042,320.81
83	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	41,107,230.56	58,000,000.00	16,892,769.44	23,606,259.69
84	53505600100	Alternative Energy Agency	112,257,933.12	112,300,000.00	42,066.88	119,844,906.25
85	55100100100	Ministry Of Local Government	34,903,680.29	41,000,000.00	6,096,319.71	30,891,285.91
		TOTAL	**42,508,623,423.76**	**63,198,201,000.00**	**20,689,577,576.24**	**33,460,249,060.42**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 13.2 CAPITAL EXPENDITURE DETAILS

Administrative Code	Item Description	Actual Expenditure (2023)	Actual Expenditure (2022)
		₦	₦
Administrative Code	Item Description	Actual Expenditure (2023)	Actual Expenditure (2022)
	Consolidated Performance	**104,103,982,124.82**	**73,175,772,268.65**
011100100101	**Government House**	**1,636,306,032.08**	**710,713,504.71**
010011	Procurement of Official & Utility Vehicles for Government Agencies and Purchase of Office Furniture & Equipment	749,750,522.90	253,408,170.95
010114	Government House Projects (Constructions and Renovations)	886,555,509.18	457,305,333.76
011100100201	**Deputy Governor's Office**	**219,560,250.23**	**63,401,634.18**
010000	Deputy Governor's Office Special Expenditure	219,760,250.23	63,401,634.18
011100100400	**Due Process & Project Monitoring Bureau**	**11,580,950.23**	**10,243,192.40**
060312	Special Expenditure	11,580,950.23	10,243,192.40
011100100700	**Pilgrim Welfare Agency**	**-**	
010039	Pilgrims Welfare Agency (Special Expenditure Provision)		
011101300100	**Administration & Finance Directorate**	**705,909,000.43**	**181,989,824.18**
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	240,684,984.62	9,750,330.00
010002	Administration & Finance (Special Expenditure)	441,888,738.97	147,091,425.31
010019	Counterpart Funding Of UNICEF Assisted Programs	9,854,960.23	10,000,000.00
010041	Support to Galaxy II Operations	13,480,316.61	15,148,068.87

011101300600	**Chieftaincy & Religious Affairs Department**	**2,697,056,256.82**	**2,521,586,374.60**
010038	Religious Affairs Projects	2,697,056,256.82	2,521,586,374.60
011101800100	**Special Service Directorate**	**129,560,500.23**	**189,562,247.71**
010014	Provision Security Installations and Equipment	129,560,500.23	189,562,247.71
011103300100	**Jigawa State Agency for the Control of AIDS**	**25,804,886.39**	**21,483,211.25**
060210	SACA HIV / AIDS Control Programme	25,804,886.39	21,483,211.25
011103902100	**Jigawa State Agricultural Research Institute**	**31,700,059.15**	**-**
020011	Jigawa State Agricultural Research Institute	31,700,059.15	
011200100100	**State House of Assembly**	**895,390,256.56**	**182,970,643.96**
010010	House of Assembly Project & Other Asset Acquisitions	895,390,256.56	182,970,643.96
012500100100	**Office of the Head of State Civil Service**	**118,045,550.23**	**9,126,325.50**
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	118,045,550.23	9,126,325.50
012500100400	**Directorate of Salary and Pension Administration**	**-**	
010037	Salary and Pension Administration (Special Expenditure)		
012500100500	**Manpower Development Institute**	**19,657,834.04**	**-**
010016	Manpower Development Institute Projects & Programmes	19,657,834.04	
014000100100	**Office of the Auditor General**	**1,980,000.00**	**-**
010018	Office For Resident Auditors	1,980,000.00	
014000200100	**Directorate of Local Government Audit**	**88,185,383.75**	**19,498,382.84**
010006	Directorate Of Local Government Audit Programmes	88,185,383.75	19,498,382.84
0140003000101			
014700100100	**Civil Service Commission**	**-**	
010007	Civil Service Commission (Special Expenditure)		
014700200100	**Local Government Service Commission**	**16,964,278.95**	**-**
010008	Local Government Service Commission (Special Expenditure)	16,964,278.95	
014800100100	**State Independent Electoral Commission**		
010009	State Independent Electoral Commission Headquarters		
016200200100	**State Emergency Management Agency (SEMA)**	**3,458,228,057.67**	**96,231,956.48**
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	3,458,228,057.67	96,231,956.48

021500100100	**Ministry of Agriculture & Natural Resources**	**833,537,078.95**	**817,391,110.75**
020009	Food and Nutrition Agric. Support & Interventions	15,839,651.15	4,730,262.28
020010	Agricultural Planning and Information System Development	9,556,800.25	7,004,350.24
020014	Field Crop Protection and Termite Control	175,850,265.23	
020015	Horticultural Crops Development	6,235,254.25	
020016	Fertilizer Procurement	19,005,600.00	
020017	Crop Rehabilitation Programme	202,548,732.00	375,695,982.54
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	5,652,985.56	4,662,500.00
020020	Veterinary Clinics	34,585,650.25	21,058,275.40
020022	Disease Control and Eradication Scheme	19,485,000.00	
020026	Livestock Investigation and Breeding Centres	240,000,000.00	269,578,664.14
020029	Artisan Fisheries Development	12,585,230.56	81,152,593.41
020030	Meat Inspection and Hygiene Promotion	15,750,770.12	49,873,582.66
020031	Avian Influenza Control Project	5,005,000.00	3,634,900.08
020033	Borehole - Based Minor Irrigation Scheme	66,578,441.00	
020038	Agricultural Shows and Exhibitions	4,857,698.58	
021510200100	**Jigawa State Agricultural & Rural Development Authority**	**2,291,760,593.13**	**1,678,858,438.89**
020000	Agricultural Development and Extension (JARDA)	555,850,052.00	144,414,245.34
020002	Fadama III Development Project (World Bank)	894,035,627.30	593,406,625.55
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	228,616,355.25	923,037,868.00
020004	Agricultural Transformation Support Project (AfDB)	597,557,958.58	17,999,700.00
020007	Food & Nutrition (Agric-related) Programme	2,184,000.00	
020008	Sasakawa Agricultural Support Projects	13,516,600.00	
021511511500	**Farmers And Herdsman Board**	**267,072,833.75**	**440,061,882.00**
020032	Development Of Farm Settlement and Grazing Reserves	267,072,833.75	440,061,882.00
022000100100	**Ministry of Finance**	**-**	**49,401,334.41**
010020	Ministry of Finance SIFMIS Project & Treasury Computerization		25,836,548.97
010021	Ministry Of Finance (Special Expenditure)		23,564,785.44
020065	Ministry of Finance Incorporated Investment Fund		
022000800100	**State Internal Revenue Service**	**32,186,736.46**	**62,608,645.56**
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	1,589,560.23	32,355,645.56
010023	Internal Revenue Service Security Documents	25,698,320.23	30,253,000.00
010024	Internal Revenue Service Stamp Duty Machine	4,898,856.00	

022200100100	**Ministry of Commerce, Industries and Co-operatives**	**1,617,126,809.87**	**1,503,967,755.40**
020050	Business Development Support Services	899,287,988.16	772,605,240.54
020053	Maigatari Trade - Free Zone Project	11,538,703.77	159,806,643.34
020054	Major Markets Development	35,610,799.80	23,060,835.50
020055	Consumer Protection Committee Activities	2,000,000.00	47,345,621.74
020064	Tourism Promotion Activities		19,086,265.55
s	Trade Fairs, Road Shows and Business Promotion Support	10,720,000.00	9,456,235.37
020067	Nigeria-Niger Economic and Trade Development Corridor		472,606,913.36
020070	Establishment of Industrial Cluster Layouts	657,969,318.14	
022200100200	**Mineral Resources Development Agency**	**25,660,000.00**	**54,432,736.13**
020062	Raw Materials Display Centre		957,357.81
020063	Solid Minerals Development	25,660,000.00	53,475,378.32
022200100300	**State Investment Promotion Agency**	**89,956,230.20**	**93,198,322.73**
020068	Investment Promotion / One-Stop-Shop Support Services	89,956,230.20	93,198,322.73
022700600100	**Jigawa State Agency for Youth Empowerment and Employment**	**870,297,444.21**	**1,321,603,993.64**
020056	Development and Support to Business Cooperatives for Economic Empowerment	210,500,023.00	79,608,636.79
020057	Development and Maintenance of Skills Acquisition Centers	107,250,360.23	121,684,895.45
020058	Micro Credit and Business Start-ups Support	447,043,021.31	522,024,755.90
020060	Agro-Processing Equipment Leasing		2,445,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	105,504,039.67	598,285,705.50
023400100100	**Ministry of Works & Transport**	**32,400,633,154.04**	**19,997,970,164.51**
020300	Construction Of Bridges and Major Culverts	672,544,915.48	185,634,099.30
020301	Upgrading Of Rural (Feeder) Roads	12,776,241,887.14	495,013,379.29
020302	Road and Other Projects Consultancies	198,560,230.20	249,169,993.12
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	107,969,033.85	367,954,532.88
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road		
020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -		152,579,008.39
020314	Kijawal - Dabi Road	45,520,365.20	
020318	Girimbo - Gantsa - Sara Road	2,449,503,192.22	321,456,825.35
020324	State Capital Road Networks	1,825,021,291.37	3,952,721,970.84
020325	Construction of Township Roads	1,351,921,579.99	2,194,822,331.83
020328	Feeder Roads Project	813,098,068.53	6,353,927,854.65

020329	Dutse Airport Projects	83,038,483.00	101,537,725.73
020331	State Driving School	33,305,523.00	
020332	Vehicle Inspection Office Operations	45,306,250.23	
020334	Ringim - Facawa - Doko Road	399,661,706.00	2,282,998,432.30
020335	Kwanar Kuka - Tafa Road	5,444,502,360.55	
020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	189,520,230.20	135,222,645.85
020337	Gwaram - Basirka Road		318,345,763.09
020338	Hadejia - Garun Gabas Road		476,653,738.44
020339	Maigatari - Babura Road	4,963,119,109.65	399,357,152.32
020341	Arbus - Girbobo - Garin Bukar Road		
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	156,230,250.24	174,365,475.52
020343	Daguma - Garin Kosau Road	157,250,230.26	191,851,553.47
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	178,018,489.08	183,654,285.55
020345	Koko - Fayamfayam Road		140,515,662.20
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	139,364,309.09	198,357,159.22
020516	Provision Of Street Lights In Urban Centres	228,188,926.08	977,372,767.80
020517	Dutse Street Lights	142,746,722.68	144,457,807.37
023400400100	**Jigawa Roads Maintenance Agency**	**2,897,206,554.13**	**2,167,495,277.13**
020322	Special Roads Routine Maintenance	2,610,071,411.34	1,939,030,314.52
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	99,574,912.54	32,954,329.59
020326	Maintenance of Township Roads	187,560,230.25	195,510,633.02
023400800300	**Rural Electricity Board**	**1,221,464,645.38**	**989,997,751.23**
020100	New Rural Electrification Projects	433,904,890.26	329,633,586.42
020101	Completion Of Ongoing Electrification Projects	433,047,362.09	465,522,808.27
020102	Maintenance / Upgrading Of Existing Electrification Projects	259,178,706.99	96,209,846.12
020104	Electrification Projects Plants and Equipments	95,333,686.04	98,631,510.42
023400900100	**Fire Service Directorate**	**210,545,494.00**	
010012	Procurement Of Fire Fighting Vehicles and Equipment	210,545,494.00	
010013	State Fire Service Headquarter		
023800100100	**Ministry of Budget and Economic Planning**	**176,107,400.71**	**437,857,919.09**
010025	Social and Economic Studies Research	5,805,550.00	366,129.04
010026	Budget Computerization and SIFMIS Project		
010028	Sustainable Development Goals Coordination and Monitoring	125,236,520.23	437,491,790.05
010029	SOCU State Social Register Development and Maintenance		
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	15,265,230.25	
010032	Budget Special Expenditue	15,250,560.23	
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	14,549,540.00	
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)		

023800200100	**Jigawa State Bureau of Statistics (JSBS)**	**53,733,061.25**	**18,320,600.00**
010027	Statistical Surveys and Publications	53,733,061.25	18,320,600.00
025200100100	**Ministry of Water Resources**	**575,790,509.15**	**567,977,869.44**
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	4,710,143.00	4,232,071.17
020421	Greater Dutse Water Supply Scheme	402,970,648.53	374,848,570.70
020422	Rehabilitation Of Existing Dams	67,386,935.22	61,048,250.22
020423	Hydro-Metrological Stations	44,169,769.50	58,330,863.26
020426	Water Sector Policy Planning, Monitoring and Evaluation	56,553,012.90	69,518,114.09
025210200100	**Jigawa state Water Board**	**816,618,725.02**	**361,081,794.00**
020413	Shuwarin Water Supply Scheme	4,874,370.00	9,581,043.00
020414	Water Supply To New Layouts and Low Cost Housing Estates.	7,368,800.00	193,748,082.38
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	169,250,856.41	25,660,688.52
020416	Rehabilitation Of Existing Urban Water Supply Schemes	479,309,678.38	29,971,000.00
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles		87,442,750.10
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	4,584,250.23	14,678,230.00
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	7,553,100.00	
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes		
020425	Reinforcement Of Kazaure Regional Water Supply Schemes		
020429	Construction of New Solar Scheme in Urban Towns	143,677,670.00	
025210300100	**Rural Water Supply and Sanitation Agency**	**2,336,395,433.98**	**1,256,572,726.82**
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	32,101,383.23	38,656,327.49
020401	Rural Water Supply Projects	1,646,866,507.14	961,870,371.74
020402	Food and Nutrition (Water & Sanitation Related) Programmes	13,574,664.00	9,552,057.63
020403	Water Sanitation and Hygiene Promotion	550,359,062.48	152,953,802.96
020427	PE-WASH Programme and Projects	93,493,817.13	93,540,167.00
025210400100	**Small Town Water Supply Agency**	**2,770,518,945.59**	**1,094,671,723.94**
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	843,981,137.85	245,772,697.76
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	8,817,442.99	9,732,933.25
020408	Installation Of Solar Based Power Plants	1,826,125,815.59	
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	91,594,549.16	797,332,988.37
			36,851,335.33
020412	Power Connection To Water Supply Schemes		4,981,769.23

026000100100	**Ministry of Lands, Housing, Urban & Regional Planning Development**	**407,253,954.67**	**477,655,848.12**
020501	Commissioners Residences (G-9 Quarters)	3,890,764.20	21,000,333.86
020518	Land and Property Compensation	244,103,025.00	258,422,008.36
020519	Systematic Land Registration and Land Management Information System	9,442,348.15	4,794,814.75
020520	Development Of Layouts and Acquired Lands	13,664,443.36	37,916,042.12
020521	Aerial Photography and Mapping		
020522	Acquisition Of Lithographic and Survey Equipment		4,586,234.91
020523	Ministry Of Lands Headquarters and Zonal Land Registries	43,285,546.50	2,906,255.22
020524	Legislative Staff Quarter, Dutse		
020526	Establishment of GIS Unit	92,867,827.46	148,030,158.90
026000200100	**Jigawa State Housing Authority**	**667,097,626.18**	**663,114,374.64**
020502	Low Cost Housing Scheme	70,072,294.36	68,979,770.67
020503	Commercial Low-cost Housing Scheme	597,025,331.82	594,134,603.97
026000300100	**Urban Development Board**	**57,045,480.48**	**93,632,006.35**
020511	Development of Master Plan For Urban Centres	32,560,230.25	39,854,325.00
020513	Urban Development Engineering Workshop, Equipment and Materials	11,925,000.00	33,254,125.28
020515	Urban Development Plants & Development Control Equipment and Materials	12,560,250.23	20,523,556.07
026000400100	**Dutse Capital Development Authority (DCDA)**	**148,841,336.87**	**69,581,906.07**
020514	State Capital Development Projects	148,841,336.87	69,581,906.07
031800500100	**High Court of Justice**	**304,772,950.08**	**239,781,905.04**
020504	High Court Judge Houses	141,375,304.35	111,458,419.70
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	32,560,230.20	62,208,035.34
040003	High Court Of Justice (Special Expenditure)	130,837,415.53	66,115,450.00
031800600100	**Sharia Court of Appeal**	**410,183,299.51**	**735,955,556.17**
020509	Renovation Of Shari'a Courts Residences	110,688,052.08	187,254,123.00
040004	Sharia Courts Structures	256,365,230.20	210,903,901.69
040005	Sharia Court Of Appeal	43,130,017.23	337,797,531.48
031801100100	**Judicial Service Commission**	**31,056,287.5**	**132,227,326.2**
040001	Judicial Service Commission Headquarters	31,056,287.50	132,227,326.15
032600100100	**Ministry of Justice**	**31,056,287.50**	**29,358,741.00**
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	31,056,287.50	29,358,741.00
032600200200	**Justice Sector and Law Reform Commission**	**75,423.08**	**-**
040008	Community Law Centres	75,423.1	

051400100100	**Ministry of Women Affairs & Social Development**	**84,170,499.18**	**195,037,095.88**
060300	Women Development Programme	29,451,515.36	135,372,968.16
060301	Reformatory School K/Hausa	21,776,000.00	
060302	Child Development Programme	18,376,483.82	12,608,158.25
060304	Planning Research & Statistics for Women and Social Development	3,990,000.00	6,894,123.89
060306	V V F Hostel Jahun		
060308	Hospital-Based & Zonal Social Welfare Operations	10,576,500.00	32,311,589.35
060314	Nutrition Intervention (Women Affairs Related Activities)		7,850,256.23
060320	World Bank Assisted Nigeria for Women Project		
051400100200	**Jigawa State Rehabilitation Board**	**721,776,190.88**	**1,464,785,433.50**
060310	Social Assistance & Social Welfare Program Activities	653,014,305.88	1,406,485,580.84
060311	Social Rehabilitation Programme Activities	68,761,885.00	58,299,852.66
051700100200	**State Universal Basic Education Board (SUBEB)**	**7,850,814,105.08**	**9,420,971,995.02**
060002	Basic Education - Provision Primary & Junior Secondary Structures	1,957,275,371.52	1,937,639,171.06
060004	Basic Education Teacher Quality Improvement Activities	36,415,454.50	69,038,626.54
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	268,609,710.89	595,632,984.24
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	1,040,709,106.12	715,316,114.71
060007	Procurement of Instructional Materials	140,867,777.51	214,015,822.63
060008	Basic Education Food and Nutrition Interventions and Support	4,235,230.23	41,932,145.00
060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	254,790,571.50	155,329,863.00
060039	Special (Basic) Education Programme	26,558,303.85	
060043	Procurement of ICT Equipment for Basic Education Development	58,929,187.80	
060044	Basic Education School Furniture (Procurement & Repairs)	583,375,986.78	787,667,643.00
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	3,390,318,923.46	4,904,399,624.84
060315	Girls Child Education Programme	88,728,480.92	
051700100300	**Jigawa State Agency for Nomadic Education**	**157,405,534.49**	**180,775,654.44**
060011	Nomadic Basic Education Projects (Structures and Facilities)	59,382,911.99	90,805,773.19
060012	Nomadic Basic Education (Furniture and Instructional Materials)	98,022,622.50	89,969,881.25
051700100400	**Agency for Mass Education**	**148,519,767.96**	**147,110,564.37**
060032	Adult Mass Literacy Programme	52,620,363.00	49,246,200.00
060034	Basic and Post Literacy Remedial & Continuing Education	86,124,259.95	78,503,828.45
060035	Women Vocational Education Centres	9,775,145.01	19,360,535.92

051700200100	**Ministry of Higher Education, Science & Technology**	**2,947,825,580.39**	**1,559,251,768.32**
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	2,001,219,825.35	695,174,269.74
060015	Procurement Schools Furniture for Senior Secondary Schools	148,766,540.43	96,076,334.35
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	462,957,739.55	246,668,541.60
060017	Ministry of Education State Headquarters and Zonal Offices	168,545,944.83	421,907,256.70
060045	Education Sector Planning, Research & Statistics	14,163,000.00	99,425,365.93
060046	Senior Secondary Teacher Capacity Development	89,807,300.00	
060317	Girls Child Education Programme (GCEP)	62,365,230.23	
051700200200	**State Educational Inspectorate & Monitoring Unit**	**14,298,500.00**	**18,397,578.00**
060040	State Educational Inspectorate and Monitoring Unit Programme	14,298,500.00	18,397,578.00
051700200300	**Dutse Model / Capital School**	**-**	**68,952,876.05**
060018	Dutse Model & Capital Schools Projects		68,952,876.05
051700200400	**Bamaina Academy**	**52,694,174.01**	**44,986,425.32**
060009	Bamaina Academy Projects	52,694,174.01	44,986,425.32
051700200500	**Science & Technical Education Board**	**433,288,244.09**	**276,768,164.11**
060019	Science and Technical Schools Structures and Facilities	219,566,008.33	173,833,667.48
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	38,860,344.07	29,905,326.50
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	8,952,365.20	3,945,325.36
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	147,295,586.49	69,083,844.77
060316	Girls Child Education Policy Programme	18,613,940.00	
051700200600	**Islamic Education Bureau**	**420,801,870.60**	**285,373,275.33**
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	353,721,487.31	246,137,862.33
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	67,080,383.29	39,235,413.00
060318	Girls Child Education Programme (GCE)		
051700200700	**Library Board**	**-**	**21,365,214.00**
060033	Development of Libraries		21,365,214.00
051700200800	**Jigawa State Scholarship Board**	**-**	
010005	Special Expenditure (Scholarship Board)	-	
051700200900	**Sule Lamido University**	**2,880,925,647.17**	**2,660,390,540.89**
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,880,925,647.17	2,660,390,540.89

051700201000	**Jigawa State Polytechnic**	**1,111,599,421.26**	**975,277,262.99**
060027	Jigawa State Polytechnic Projects	1,111,599,421.26	975,277,262.99
051700201100	**Binyaminu Usman Polytechnic, Hadejia**	**343,809,182.12**	**573,863,699.04**
060030	Binyaminu Usman Polytechnic Programmes	343,809,182.12	573,863,699.04
051700201200	**Institute of Information Technology**	**279,515,462.00**	**215,804,507.99**
060029	Institute For Information Technology Projects	279,515,462.00	215,804,507.99
051700201300	**Jigawa State College of Education**	**88,612,110.13**	**493,198,662.97**
060025	College Of Education (Projects and Programmes)	88,612,110.13	493,198,662.97
051700201400	**Jigawa State College of Education and Legal Studies**	**501,108,784.58**	**115,159,716.34**
060028	College Of Islamic Legal Studies Programmes	501,108,784.58	115,159,716.34
051700201500	**Jigawa State College of Remedial Studies**	**127,570,627.37**	**109,074,930.64**
060041	Jigawa State College of Remedial Studies Projects & Programmes	127,570,627.37	109,074,930.64
052100100100	**Ministry of Health**	**11,160,114,036.81**	**9,679,439,611.65**
060204	Establishment Of Operational Research Unit	4,375,995.24	195,257,939.00
060206	World Bank Supported Save One Million Lives Health Program		8,061,897.94
060211	Malaria Control Booster Programme		9,375,207.49
060212	HIV / AIDS Control Complementary Programme	8,148,639.55	21,065,840.41
060213	Leprosy Referral and T. B. Hospital Hadejia	9,745,799.00	
060215	Establishment Of Health & Demographic Research Centre		8,118,999.52
060216	Health Management Information Dbase Development	6,022,225.18	5,949,248,720.47
060218	Improvement Of General Hospitals	6,157,072,551.72	11,685,428.96
060219	Ophthalmic Unit In Some General Hospitals		9,321,597.45
060220	Psychiatric Hospital Kazaure	13,712,170.00	
060221	Primary Eye Care Onchocerciasis	9,264,000.00	39,944,247.79
060222	Jigawa State Drug Management Agency (J I M S O)	39,948,850.00	1,843,116,930.21
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	2,173,208,720.86	733,556,534.27
060225	Free Maternal and Child Health Programme in Secondary Hospitals	639,602,300.00	182,821,565.95
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	1,387,754,733.36	22,804,585.75
060228	College Of Nursing & Midwifery B/Kudu	138,194,954.85	80,750,632.52
060229	School Of Health Technology Jahun	34,114,266.70	7,460,100.00
060230	School Of Nursing Hadejia	2,305,586.51	464,964,678.17

060231	School of Midwifery Babura Projects	265,501,059.12	
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	58,020,022.50	91,884,705.75
060234	Infectious Diseases Hospital	85,083,319.00	
060319	World Bank Assisted COVID-19 Health Emergency Preparedness Response Programme	128,038,843.22	
052100300100	**Primary Health Care Development Agency**	**2,761,266,527.32**	**1,686,465,346.67**
060201	Upgrading Of Primary Health Centres	993,507,592.00	567,616,017.00
060202	Primary Health Care Programmes / Projects	118,814,610.02	36,500,483.90
060203	PHCD Health System Programmes	12,029,910.00	
060207	Supplementary Immunization Activities	923,368,675.94	566,372,159.82
060208	Food and Nutrition (Health) Programme Activities	303,948,866.10	
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	72,230,405.00	101,319,460.98
060235	Family Planning Services	28,580,230.23	23,569,874.06
060236	Development of Ward-level Facilities for Basic Healthcare Provision	308,786,238.03	391,087,350.91
052111600100	**Rasheed Shekoni Specialist Hospital**	**-**	**8,982,314.18**
060224	Rasheed Shekoni Specialist Hospital, Dutse		8,982,314.18
052300100100	**Ministry of Information Youths, Sports and Culture**	**86,955,234.18**	**23,124,564.50**
010100	Public Enlightenment and Information Equipment	2,500,000.00	2,279,384.63
010101	Social Re-Orientation & Mobilization	75,260,350.25	11,920,456.29
010111	Fanisau NYSC Permanent Orientation Camp	7,610,618.70	6,135,265.33
010113	Nutrition Intervention (Information Related Activities)	1,584,265.23	2,789,458.25
052300200100	**History and Culture Bureau**	**9,369,226.38**	**22,282,115.86**
010105	Archives and Reference Library	1,324,033.24	1,893,125.47
010106	Open Air Theatre Dutse	3,562,365.56	729,245.32
010107	Development Of Historical Sites	1,587,562.35	19,659,745.07
010112	Arts, Exhibition and Multimedia Censorship	2,895,265.23	
052300300100	**Jigawa State Television**	**24,627,981.39**	**32,621,423.43**
010103	Jigawa State Broadcasting Corporation (Television)	24,627,981.39	32,621,423.43
052300400100	**Jigawa State Broadcasting Corporation (Radio)**	**18,926,386.44**	**31,128,307.58**
010102	Jigawa State Broadcasting Corporation (Radio)	18,926,386.44	31,128,307.58
052300500100	**Jigawa State Printing Press**	**18,926,386.44**	**8,123,587.96**
010104	Government Printing Press	18,926,386.44	8,123,587.96
052300700100	**Jigawa State Sports Council**	**64,650,374.89**	**24,089,851.94**
010108	Stadium and Sports Development	64,650,374.89	21,955,193.71
010109	Improvement Of Hadejia Township Stadium		2,134,658.23

053500100100	**Ministry of Environment**	**10,006,217,833.24**	**3,297,042,320.81**
060100	Forest Nurseries Development and Production Of Seedlings	34,490,272.27	24,970,812.50
060101	Forest Shelterbelt and Natural Forest Reserve Development	5,685,200.23	5,325,697.32
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	21,239,995.00	1,589,235.10
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)		4,789,132.28
060104	Environmental Research and Data Base Development	1,386,377.70	1,325,879.20
060105	Second Forestry Project Structures & Facilities		515,329.72
060107	Natural Lakes Conservation		334,781,484.01
060108	Nature Conservation Programme	5,684,256,235.56	2,580,231.09
060111	Pollution Control Program	22,429,150.00	1,780,251.92
060112	Dutse Erosion Control	133,077,942.77	182,134,586.29
060116	Flood and Erosion Control Projects / Structure	1,268,837,961.73	451,534,539.54
060117	World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	2,834,814,697.98	2,285,715,141.84
053501600100	**Jigawa State Environmental Protection Agency (JISEPA)**	**41,107,230.56**	**23,606,259.69**
060110	Environmental Health & Sanitation Services	25,212,000.00	18,754,123.28
060113	Flood and Erosion Control Projects / Maintenance	15,895,230.56	4,852,136.41
053505600100	**Alternative Energy Agency**	**112,257,933.12**	**119,844,906.25**
060115	Bio-Mass and other Renewable Energy Development	112,257,933.12	119,844,906.25
055100100100	**Ministry Of Local Government**	**34,903,680.29**	**30,891,285.91**
010004	Ministry For Local Government Special Expenditure and Projects	33,008,195.06	29,637,834.62
020510	Community & Self-Help Development Support	1,895,485.23	1,253,451.29

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 13.3 CAPITAL EXPENDITURE CHARGES

S/NO	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	INITIAL BUDGET 2023 ₦	SUPLEMENTARY BUDGET 2023 ₦	VARIANCE	%	ACTUAL EXPENDITURE 2022
		₦	₦	₦	₦	₦		₦
1	Subsidy	11,854,735,787.96	19,145,000,000.00	16,776,000,000.00	2,369,000,000.00	7,290,264,212.04	61.92	6,957,478,621.36
2	Depreciation	43,426,339,263.91	52,618,000,000.00	40,361,000,000.00	12,257,000,000.00	9,191,660,736.09	82.53	15,830,210,331.33
3	Impairment	23,902,687,492.47	32,492,000,000.00	21,460,000,000.00	11,032,000,000.00	8,589,312,507.53	73.56	12,795,381,684.31
4	Amortization	19,235,982,729.78	24,998,000,000.00	13,763,000,000.00	11,235,000,000.00	5,762,017,270.22	76.95	8,175,622,195.06
5	Bad Debt	5,684,236,854.70	12,446,000,000.00	2,413,000,000.00	10,033,000,000.00	6,761,763,145.30	45.67	13,655,048,797.26
	Grand Total	**104,103,982,128.82**	**141,699,000,000.00**	**94,773,000,000.00**	**46,926,000,000.00**	**37,595,017,871.18**	**26.53**	**57,413,741,629.32**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 14

OTHER CONSOLIDATED REVENUE FUND CHARGES

NOTE	DESCRIPTION	2023	2022
		₦	₦
14	Other Consolidated Revenue Fund Charges	72,396,231,591.64	19,082,433,527.24
		72,396,231,591.64	**19,082,433,527.24**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 15 CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2023	2022
			₦	₦
15	1	Government House	71,856,635.65	10,638,144.57
	2	Deputy Governor's Office	30,233,472.71	5,415,480.15
	3	Directorate of Protocol	19,603,020.38	2,711,980.63
	4	Due Process & Project Monitoring Bureau	4,116,038.17	10,334,257.00
	5	Pilgrim Welfare Agency	35,495,615.79	474,625.76
	6	Administration & Finance Directorate	12,270.18	18,394,383.36
	7	Liaison Office Kaduna	302,040.38	3,879.83
	8	Liaison Office Lagos	510,029.03	1,879.49
	9	Liaison Office Kano	101,044.95	1,536.61
	10	Liaison Office Abuja	4,001,159.93	2,155.13
	11	Chieftaincy & Religious Affairs Department	6,568,475.42	2,057,420.35
	12	Jigawa State Hisbah Board		`0.00
	13	Research, Evaluation and Political Affairs Directorate	7,429,584.57	24,187,793.52
	14	Special Service Directorate	7,391,475.13	5,663,597.23
	15	Council Affairs Department	1,488,950.17	703,567.17
	16	Jigawa State Agency for the Control of AIDS	181,136.85	4,252.80
	17	Jigawa State Agricultural Research Institute Kazaure	267,008.17	1,737.03
	18	State House of Assembly	66,214,945.79	12,214,173.11
	19	State House of Assembly	5,226,295.95	1,376,388.39
	20	State House of Assembly	2,625.73	439.88
	21	State House of Assembly	9,812,025.01	7,459,230.11
	22	Assembly Service Commission	993,361.88	-
	23	Office of the Head of State Civil Service	96,395,334.49	118,091.66
	24	Establishment and Service Matters Directorate	377,864.95	400,514.86
	25	Manpower Development and Training Directorate	5,970,073.12	514.86
	26	Directorate of Salary and Pension Administration	55,467,534.92	38,478,495.82

27	Manpower Development Institute	12,817.77	715,207.23
28	Office of the Auditor General	2,922,767.62	63,110.92
29	Directorate of Local Government Audit	23,896,955.96	3,028,955.75
30	Jigawa State Audit Service Commission		-
31	Civil Service Commission	1,148,014.27	4,794.02
32	Local Government Service Commission	20,818,685.06	5,751,171.36
33	State Independent Electoral Commission	551,410.11	775,660.36
34	Ministry For Special Duties	1,013,101.42	-
35	Guidance and Counselling Department	120,906.53	1,105.77
36	State Emergency Management Agency (SEMA)	264,228,691.26	6,697.96
37	Ministry of Agriculture & Natural Resources	4,967.10	107.12
38	Jigawa State Agricultural & Rural Development Authority	1,689,556.12	546,325.88
39	Farmers And Herdsman Board	247,609.88	862.62
40	Ministry of Finance (Professional Loan)	2,151,752.03	999,448.46
41	Ministry of Finance (Admin and Finance)	710,156,953.44	81,351.97
42	Ministry of Finance (Car Loan Main Account)	82,813,105.43	72,796,328.27
43	Ministry of Finance (Special Car Loan)	70,880,255.20	38,040,872.02
44	Accountant General Office (CRFC)	180,588,997.02	
45	Treasury Department (Stabilization Fund Provision)	48,746,703.65	280,079,564.09
46	Debt Management Unit		
47	State Internal Revenue Service	285,710.75	18,311.52
48	Ministry of Commerce, Industries and Co-operatives	1,069,859.21	523,657.25
49	Mineral Resources Development Agency	1,921.30	795.92
50	State Investment Promotion Agency	12,419,719.80	100,009,267.78
51	Jigawa State Agency for Youth Empowerment and Employment	42,754,501.67	26,520.85
52	Jigawa State Agency for Youth Empowerment and Employment	481,211,647.04	
53	Ministry of Works & Transport	143,570.73	3,833,700.00
54	Jigawa Roads Maintenance Agency	3,044,676.11	2,608.00
55	Rural Electricity Board	74,573,372.05	16,189.81
56	Fire Service Directorate	598,598.17	220.58
57	Ministry of Budget and Economic Planning	12,357,015.32	3,320,537.91
58	Economic Planning Board	8,065,166.38	-

59	Jigawa State Bureau of Statistics (JSBS)	9,780,422.09	2,889,685.12
60	Ministry of Water Resources	176,004,304.44	193,974,727.91
61	Jigawa state Water Board	1,396.07	12,788.17
62	Rural Water Supply and Sanitation Agency	29,869.24	352,826.86
63	Small Town Water Supply Agency	370,054.98	406.63
64	Ministry of Lands, Housing, Urban & Regional Planning Development	44,447,127.00	27,926,269.86
65	Jigawa State Housing Authority	10,556,755.53	16,880,689.00
66	Urban Development Board	35,123.37	5,419.00
67	Dutse Capital Development Authority (DCDA)	36,175.88	6,944.73
68	High Court of Justice	15,587,311.45	2,897,499.92
69	Sharia Court of Appeal	9,023,894.64	5,179,807.60
70	Sharia Court of Appeal	5,179,807.60	5,179,807.60
71	Judicial Service Commission	9,379.55	1,410.32
72	Ministry of Justice	574,247.05	4,918.27
73	Justice Sector and Law Reform Commission	104.19	3,493.00
74	Ministry of Women Affairs & Social Development	211,174.84	5,117.98
75	Jigawa State Rehabilitation Board	31,300,112.94	17,305,579.90
76	Ministry of Basic Education	44,747,928.50	
77	State Universal Basic Education Board (SUBEB)	24,915.05	50,138,036.22
78	Jigawa State Agency for Nomadic Education	6,005,332.04	2,067.12
79	Agency for Mass Education	304,437.09	9,137,345.20
80	Jigawa State Tsangaya Board	-	-
81	Ministry of Higher Education, Science & Technology	31,016,057.24	123,343,753.50
82	State Educational Inspectorate & Monitoring Unit	14,554.08	1,451.61
83	Dutse Model / Capital School	161,131.60	2,434,861.13
84	Bamaina Academy	17,742.50	400,540.95
85	Science & Technical Education Board	36,101,293.59	43,707,521.45
86	Islamic Education Bureau	30,792,719.38	1,300,214.25
87	Library Board	91,505.31	590.19
88	Jigawa State Scholarship Board	264,174.50	3,443,529.89

89	Sule Lamido University	6,910.58	246,534,427.79
90	Sule Lamido University project Account	17,953,678.01	146,143,899.03
91	Jigawa State Polytechnic	32,317,100.66	443,738,760.00
92	Binyaminu Usman Polytechnic, Hadejia	1,052,053.11	162,577.88
93	Binyaminu Usman Polytechnic, Hadejia	2,319.91	2,663.91
94	Institute of Information Technology	6,398,703.00	7,449,768.14
95	Jigawa State College of Education	6,398,703.96	16,751,838.73
96	Jigawa State College of Education and Legal Studies	105,883.81	4,842,120.52
97	Jigawa State College of Remedial Studies	826,581.05	30,164.01
98	Ministry of Health	123,146,931.29	201,835,000.00
99	Babura General Hospital	10,076.11	437,027.91
100	Birnin Kudu General Hospital	1,821.01	1,113,345.79
101	Birniwa General Hospital	286,058.27	4,864.55
102	Dutse General Hospital	4,755,382.49	9,297,082.14
103	Dutse General Hospital	13,255.06	15,178.94
104	Gumel General Hospital	426,855.75	56,807.66
105	Gwaram Cottage Hospital	1,088,175.34	2,038.80
106	Hadejia General Hospital	1,052,053.11	518,685.75
107	Hadejia Tuberculosis and Leprosy Hospital	44,931.12	1,032.05
108	Jahun General Hospital	500,403.00	879,761.77
109	Kafin Hausa General Hospital	492,664.05	603,093.48
110	Kazaure General Hospital	22,372.06	3,014,497.75
111	Kazaure Psychiatric Hospital	101,467.00	568.43
112	Ringim General Hospital	499,496.37	1,766.42
113	Primary Health Care Development Agency	9,445,827.13	8,111,689.15
114	Office of the Provost, College of Nursing Science	1,270,570.84	6,654.67
115	College of Nursing Science Birnin Kudu	164,376.89	33,167.02
116	School of Midwifery Birnin Kudu	50,487.72	6,127.37
117	School of Midwifery Birnin Kudu	156,527.82	-
118	College of Nursing Science Hadejia	307,257.91	2,677,145.23
119	School of Midwifery Babura	370,829.30	2,712,308.93
120	College of Nursing Science Babura	1,227.47	-

	121	College of Health Science and Technology Jahun	3,752,100.26	966,200.04
	122	Rasheed Shekoni Specialist Hospital	1,872,390.92	29,998,552.55
	123	Ministry of Information Youths, Sports and Culture	272,376.44	119,981.87
	124	History and Culture Bureau	10,486.48	3,020.22
	125	Jigawa State Television	1,295,169.56	9,837.60
	126	Jigawa State Broadcasting Corporation (Radio)	76,416.38	63,515.80
	127	Jigawa State Printing Press	34,654.25	721.25
	128	Jigawa State Sports Council	6,236.87	2,446.55
	129	Ministry of Environment	110,787,299.51	105,003,400.80
	130	Jigawa State Environmental Protection Agency (JISEPA)	4,251,873.92	3,001,402.42
	131	Alternative Energy Agency	78,189.57	78.28
	132	Ministry Of Local Government	10,976,490.39	4,111,177.23
	133	JIPHARMA (DRUGS ACCOUNT)	20,642,070.77	11,757,978.22
			3,294,552,815.98	**2,409,847,592.77**

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2023	2022
		Local Government Service Commission	621,309.45	81,351.97
		Office of the Accountant General	-	123,029,869.54
		Ministry of Commerce, Industries and Co-operatives	-	8,722,950.00
		Ministry of Works & Transport	-	72,148,381.73
		Jigawa state Water Board	692,896.07	
		Rural Water Supply and Sanitation Agency	14,095.89	16,274,912.43
		Rural Water Supply and Sanitation Agency	35,162.89	7,432.50
		Small Town Water Supply Agency	2,109.14	406.63
		Ministry of Lands, Housing, Urban & Regional Planning Development	-	66,005,023.95
		Urban Development Board	-	395,890,616.00
		Jigawa State Agency for Nomadic Education	-	175,000.00
		Jigawa State Scholarship Board	-	14,467,000.00
		Sule Lamido University	107,815,920.64	765,445.92
		Sule Lamido University	2,307.00	2,570.00
		Sule Lamido University (STUDENT ACCOUNT)	138,127,306.91	246,534,427.79
		Jigawa State Polytechnic	-	1,190,760.38
		Binyaminu Usman Polytechnic, Hadejia	211,275.86	869,823.33

	Institute of Information Technology	479,908.81	553,516.46
	Jigawa State College of Education	6,259,800.33	146,143,899.03
	Jigawa State College of Education	5,938,633.28	24,933,568.38
	Jigawa State College of Education and Legal Studies	103,883.81	258,492.11
	Jigawa State College of Remedial Studies	35,366.19	
	Jigawa State College of Remedial Studies	15,493,264.61	
	Ministry of Health	-	40,937,734.62
	Babura General Hospital	2,952,854.34	3,302,951.38
	Birnin Kudu General Hospital	6,986.86	
	Birnin Kudu General Hospital	30,853.91	
	Birnin Kudu General Hospital	18,646.59	
	Birnin Kudu General Hospital	197,842.99	
	Birniwa General Hospital	106,539.20	
	Dutse General Hospital	223,476.44	
	Gumel General Hospital	128,958.95	2,602.43
	Gumel General Hospital	1,540,991.93	
	Gumel General Hospital	1,225,329.91	
	Gumel General Hospital	4,278.81	
	Gumel General Hospital	351,654.87	
	Gumel General Hospital	450,237.05	
	Gwaram Cottage Hospital	-	50,447,189.00
	Hadejia General Hospital	244,459,151.83	
	Jahun General Hospital	-	255,348.29
	Kafin Hausa General Hospital	192,107.95	
	Kafin Hausa General Hospital	67,246.53	
	Kafin Hausa General Hospital	11,302.82	
	Kafin Hausa General Hospital	605,732.56	
	Kazaure General Hospital	3,529,229.23	1,408,974.99
	Kazaure General Hospital	235,770.40	
	Kazaure General Hospital	5,732.54	
	Kazaure General Hospital	4,331,539.34	
	Ringim General Hospital	214,167.63	22,992.63
	Ringim General Hospital	37,015.53	
	Primary Health Care Development Agency	2,317,810.34	336,628,306.10
	College of Nursing Science Birnin Kudu	1,898,272.99	1,040,168.11
	School of Midwifery Birnin Kudu	-	1,513,290.40
	College of Nursing Science Hadejia	-	2,774.64
	Rasheed Shekoni Specialist Hospital	-	197,783.43
	Jigawa State Television	-	9,096.12
	Jigawa State Printing Press	1,380.13	
	Jigawa State Environmental Protection Agency (JISEPA)	-	506,600.00
		540,978,352.55	**1,554,331,260.29**

		CASH AND CASH EQUIVALENTS		
NOTE	S/NO.	Account Name	2023	2022
		Rural Water Supply and Sanitation Agency	4,118,239.33	234,600.00
		State Universal Basic Education Board (SUBEB) SBMC/SIP PROJECT A/C	689,494.00	
		State Universal Basic Education Board (SUBEB) SELF HELP A/C	536,346.72	
		State Universal Basic Education Board (SUBEB) TPD A/C	140,753,037.70	
		State Universal Basic Education Board (SUBEB) MATCHING GRANT	3,571,411,431.15	1,747,624,438.56
		State Universal Basic Education Board (SUBEB) BESDA ADVANCED A/C	2,037,862,302.43	304,785,635.92
		Sule Lamido University (TETFUND EDUCATION ACCOUNT)	127,259,088.91	246,534,427.79
		Sule Lamido University (TETFUND PROJECT ACCOUNT)	706,850,589.09	146,143,899.03
		Sule Lamido University (RETENTION ACCOUNT)	57,553,417.37	51,127,450.53
		Sule Lamido University (TETFUND USD DOMICILIARY A/C $ 370.07 @ N897.6) Each	448,826.93	165,789.60
		Sule Lamido University (NEED ASSESSMENT PROJECTS ACCOUNT)	3,625,805.33	15,661,431.33
		Sule Lamido University (AWARD & PRIZES ACCOUNT)	342,765.58	
		Jigawa State Polytechnic (TETFUND PROJECT)	47,828,803.55	
		Jigawa State Polytechnic (TETFUND Education)	52,058,910.88	
		Binyaminu Usman Polytechnic, Hadejia	1,058,286.43	
		Institute of Information Technology	19,677,588.94	
		Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	148,348.51	16,751,838.73
		Birniwa General Hospital	286,058.27	
		Jigawa state Agriculture Acresal RE-4 SEM- ARI LS	1,081,073,196.71	896,160,000.00
		Special Intervation Program SIPS	1,377,772.19	3,758,989.91
		Suitanable Delopment Grants	1,408,396.98	
		Jigawa State Subeb PHY & Mental Challengd	31,817.40	
		State House of Assembly	944,911,385.09	
		NG CARES	837,143.41	
		NG CARES (Commerce)	1,764,045.59	
		NG CARES (RA 3 FADAMA)	231,002,515.62	66,467,465.03
		NG CARES (CASH TRANSFER UNIT)	45,221.80	
		NG CARES	51,782,902.17	
			9,086,743,738.08	**3,495,415,966.43**

CASH AND CASH EQUIVALENTS				
NOTE	S/NO.	Account Name	2023	2022
		JS Govt. Proceed A/c		8,337,852.92
		JS ECA Concessional Loan Acct.		112,896,177.84
		Fatara Housing Estate	296,011,490.92	103,243,340.54
		JS Housing Loan Account	21,152,578.56	9,197,156.67
		JS Dev Area Fund	4,562,172.50	4,562,172.50
		JS Govt. Salary Account	121,238,538.14	20,025,322.63
		JS Stablization Acct.	449,652,847.46	280,079,564.09
		Salaries Account	52,136.00	574,225.44
		JS Ecological Fund Account	1,831,407,897.76	2,139,777,112.58
		VAT Account	12,257,134,441.32	106,186,308.54
		Covid-19 Support Account	78,937.42	78,937.42
		FAAC Account	2,145,532,880.99	3,528,391,536.62
		FAAC (Dom)Account (N25,085.55 X $ 897.6)	22,516,789.68	186,293,836.69
		JS Expenditure Acct.	876,770,857.37	2,016,600,154.80
		JS Stablization Fund Acct.	48,746,703.65	48,746,725.15
		Scholaship Payment (Dom) Acct.($366,814.43 X N897.6)	329,252,632.37	102,046,330.67
		St & LG Joint Proj. Acct	6,117,033,663.90	3,128,634,786.94
		Retention Account	1,102,832,523.54	650,605,505.44
		Revenue Account	1,007,528,648.76	471,199,898.19
		JS Expenditure Dollar Acct. ($148.77 X N897.6)	133,535.95	199,901.93
		JS NG-CARES PforP Programm Acct.	1,533,265,694.70	79.25
		JS Scholaship Payment Acct.	333,746,499.35	81,480,459.20
		JS Accountant General Investment Account	1,000,000,000.00	2,000,000,000.00
		JS AG FAAC Deposit Account	-	1,000,000.00
		FAAC Deposit Account	-	41,424,657.53
		AG FAAC Deposit Account	20,000,000.00	20,000,000.00
		WSSSRP Account	20,250,364.47	20,250,364.47
			29,538,901,834.81	**15,081,832,408.05**
		TOTAL	**42,461,176,741.42**	**22,541,427,227.54**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 16 **INVENTORIES**

NOTE	INVENTORIES		
		2023	2022
		₦	₦
	ENGINEERING STORES	5,987,748,263.50	-
	MEDICAL STORES	2,897,544,965.23	3,268,532,486.75
	INDUSTRIAL & CHEMICAL STORES	985,476,322.31	55,375,975.38
	FUEL & LUBRICANTS	895,665,321.22	31,654,798.87
	AGRICULTURAL INPUTS	3,558,745,236.21	621,765,336.72
16	FARM STOCK	1,564,899,256.10	125,375,927.11
	SCHOLASTIC MATERIALS	1,269,487,224.13	476,146,954.55
	STATIONERIES STORES	789,564,264.13	39,754,238.54
	PRINTED MATERIALS	2,985,482,511.24	534,951,753.92
	BUILDING MATERIALS	555,784,213.50	13,453,783.83
	PROPERTY HELD FOR SALE	7,826,455,766.22	193,442,753.53
	OTHER STOCK	766,325,489.45	227,646,375.89
	WORK-IN-PROGRESS	6,644,589,122.52	379,356,486.22
	TOTAL	**36,727,767,955.76**	**5,967,456,871.31**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 17 — RECEIVABLES

NOTE	DESCRIPTION	2023	2022
		₦	₦
17	Ministry of Finance and economic Planning	5,783,533,308.91	576,852,147.91
	Jigawa State/Local Government Contribuory Pension Board		43,370,156.27
	Sule Lamido Universty Kafin hausa		600,762,391.59
	Higher Court of Justice		97,654,753.24
	Directorate of Economic Empowerment	2,010,000,000.00	425,764,824.45
	Ministry for Local Government		126,357,951.55
	Jigawa State Television		557,953,757.41
	Ministry of Commerce & Co-operative		197,357,556.23
	Jigawa State Inland Revenue Services		166,357,951.20
	Manpower Development Institute		311,585,672.39
	J CARE Programme	1,517,605,982.70	-
	Total	**9,311,139,291.61**	**3,104,017,162.24**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 18 LOANS GRANTED

NOTE		2023	2022
	LOCAL LOANS	**₦**	**₦**
	Loan to State Governments Staff (Motor Vehicle)	1,307,115,615.25	2,357,952,857.35
	Loan to State Governments Staff (Motor Cycle)	44,600,000.00	516,375,265.55
	Loan to State Governments Staff (Refurbishing)	50,500,000.00	378,222,348.71
	Loan to State Governments Staff (Bicycle)	5,550,000.00	178,375,955.66
	Loan to State Governments Staff (Professional)		137,314,553.25
18	Loan to State Governments Staff (Housing)		495,735,250.68
	Loan to Political Office Holders (Housing)		1,319,439,117.35
	Ministry of Finance	53,944,758,466.70	
	Jigawa State Agency for Youth Empowerment and Employment	19,850,466,211.20	
	JIPHARMA	50,000,000.00	
	Sub - Total	**75,252,990,293.15**	**5,383,415,348.55**

REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 19 **INVESTMENTS**

NOTE	INVESTMENTS		
		2023	**2022**
	LOCAL INVESTMENTS	**₦**	**₦**
	State Investment Promotion Agency (INVEST & PROP. LTD)	2,087,906,103.00	1,532,098,009.41
	JIPHARMA	665,489,916.00	0.00
19	Jigawa Contributory Health Care Managenent Agency (JICHMA)	722,127,175.00	0.00
	Jigawa Savings and Loans Bank	3,981,614,223.00	0.00
	Jigawa State Agricultural Supply Company Ltd.	20,338,311,000.00	0.00
	Other Investments		21,751,765,327.64
	Sub - Total	**27,795,448,417.00**	**23,283,865,359.05**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 20.1 PROPERTY, PLAN AND EQUIPMENT

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Bal. B/F 1 January 2023	63,864,171,709.02	71,355,048,054.37	17,767,978,013.53	9,143,872,947.41	1,637,162,249.74	12,607,193,794.17	**176,375,426,768.24**
Addtions during the year	49,751,727,267.87	52,207,772,651.48	11,743,233,992.03	6,128,619,890.12	1,170,330,354.13	8,496,772,087.05	**129,498,456,242.69**
Disposal	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-
Disposal during the year	-	-	-	-	-	-	-
Bal. C/F 31 December 2023	**113,615,898,976.89**	**123,562,820,705.85**	**29,511,212,005.56**	**15,272,492,837.53**	**2,807,492,603.88**	**21,103,965,881.22**	**305,873,883,010.93**
DEPRECIATION							
Bal. B/F 1 January 2023	2,172,310,076.60	7,658,316,551.25	4,728,549,642.50	2,852,171,677	433,831,226	3,214,812,259	21,059,991,432
Adjustment	-	-	-	-	-	-	-
Charge for the year	12,436,709,228.62	13,708,020,109.26	3,856,189,595.08	2,325,302,615	444,391,166	2,783,557,596	35,554,170,310
Bal. C/F 31 December 2023	**14,609,019,305.21**	**21,366,336,660.51**	**8,584,739,237.58**	**5,177,474,291.54**	**878,222,392.87**	**5,998,369,854.58**	**56,614,161,742.29**
IMPAIRMENT							
Charge for the year	7,785,275,411.42	8,036,081,860.33	1,645,524,792.58	793,808,086.20	151,705,545.36	1,187,808,047.93	19,600,203,743.83
Bal. C/F 31 December 2023	**7,785,275,411.42**	**8,036,081,860.33**	**1,645,524,792.58**	**793,808,086.20**	**151,705,545.36**	**1,187,808,047.93**	**19,600,203,743.83**
NET BOOK VALUE							
AT 31 December 2023	91,221,604,260.26	94,160,402,185.01	19,280,947,975.40	9,301,210,459.79	1,777,564,665.64	13,917,787,978.72	229,659,517,524.82
AT 31 December 2022	61,691,861,632.42	63,696,731,503.12	13,039,428,371.03	6,291,701,270.81	1,203,331,023.28	9,392,381,535.34	155,315,435,336.00

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 20.2 PROPERTY, PLAN AND EQUIPMENT

NOTE	DETAILS:	2023	2022
	LAND & BUILDING	₦	₦
	LAND & BUILDINGS - OFFICE	34,664,209,618.85	23,456,782,350.55
	LAND & BUILDINGS - RESIDENTIAL	28,278,697,320.64	19,153,579,515.25
	AGRICULTURAL FARM LAND	20,889,747,375.57	13,753,935,512.77
	STORAGE FACILITIES	7,388,949,945.07	5,327,564,253.85
		91,221,604,260.12	**61,691,861,632.42**
	INFRASTRUCTURE		
	ROADS & BRIDGES	58,379,449,354.81	39,657,985,387.25
	FEEDER ROADS & BRIDGES	14,124,060,327.78	9,545,829,795.67
	LABORATORY/WORKSHOPS EQUIPMENT	2,259,849,652.44	1,538,795,243.58
	SPORT GROUND/PREMISES	470,802,010.93	357,956,783.00
	PARKS & RESERVES	376,641,608.74	298,753,454.66
	SECURITY INSTALLATIONS/ EQUIPMENT	376,641,608.74	297,357,915.45
	ICT INSTALLATIONS NETWORK	7,909,473,783.55	5,354,879,543.85
	WATER DISTRIBUTION NETWORK	5,084,661,718.00	3,465,794,378.53
	CULVERTS/ DRAINAGE NETWORK	3,013,132,869.93	2,117,357,955.75
	DAMS	847,443,619.67	623,456,786.71
	SPECIALISED RESEARCH EQUIPMENT ()	1,318,245,630.59	438,564,258.67
		94,160,402,185.18	**63,696,731,503.12**
20.2	**PLANT & MACHINERY**		
	EARTH MOVING EQUIPMENT	520,585,595.34	353,896,753.45
	HOSPITAL EQUIPMENT	10,874,454,658.13	7,354,868,473.53
	EDUCATIONAL EQUIPMENT	5,290,692,124.45	3,578,528,534.27
	POWER PLANTS	1,474,992,520.12	998,375,675.22
	POWER GENERATING SETS	1,120,223,077.37	753,758,934.56
		19,280,947,975.40	**13,039,428,371.03**
	TRANSPORTATION EQUIPMENT		
	MOTOR VEHICLES	8,464,101,518.38	5,735,865,831.58
	TRICYCLE	465,060,522.99	312,487,935.76
	MOTOR CYCLES	350,655,634.33	237,665,750.91
	BICYCLE	21,392,784.06	5,681,752.56
		9,301,210,459.76	**6,291,701,270.81**
	OFFICE EQUIPMENT		
	COMPUTERS	1,439,827,379.17	977,386,545.37
	PRINTERS	21,330,775.99	15,375,925.78
	SCANNERS	31,533,997.17	21,348,548.25
	PHOTOCOPIERS	52,082,644.70	35,321,453.41
	TYPE-WRITERS	1,422,051.73	973,857.30
	TELEVISION SETS	34,822,491.80	23,578,523.96
	RADIO SETS	52,260,401.17	35,468,568.32
	AIR -CONDITIONER	135,450,427.52	91,753,159.84
	PROJECTORS	497,718.11	338,975.50
	BINDING EQUIPMENT	8,336,778.28	1,785,465.55
		1,777,564,665.64	**1,203,331,023.28**
	FURNITURE & FITTINGS		
	CHAIRS	4,960,299,635.62	3,346,946,485.37
	TABLES	4,112,706,347.71	2,775,656,825.17
	FILE CABINETS/ CUPBOARDS	1,141,258,614.26	774,357,915.58
	REFREGRIATORS/HEATERS	1,377,861,009.89	932,846,572.61
	EXECUTIVE SATS	972,853,379.71	657,225,837.46
	CEILING FANS	542,793,731.17	369,582,453.86
	SAFE/FIRE PROVED CABINETS	810,015,260.36	535,765,445.29
		13,917,787,978.72	**9,392,381,535.34**
	GRAND TOTAL	**229,659,517,524.82**	**155,315,435,336.00**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 21.1

INVESTMENT PROPERTY

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Balance B/F 1 January 2023	9,960,622,497.36	3,798,396,131.96	1,860,174,603.26	4,044,004,477.28	5,812,301,112.81	1,912,520,682.90	**27,388,019,505.56**
Addtions during the year	166,979,787,275.51	7,934,728,145.47	5,784,377,800.96	3,337,541,498.62	4,861,222,891.92	10,665,641,946.95	**199,563,299,559.41**
Disposal	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-
Disposal during the year	-	-	-	-	-	-	-
Balance C/F 31 December 2023	**176,940,409,772.87**	**11,733,124,277.42**	**7,644,552,404.22**	**7,381,545,975.90**	**10,673,524,004.72**	**12,578,162,629.84**	**226,951,319,064.98**
DEPRECIATION							
Balance B/F 1 January 2023	245,567,871.54	251,544,498.68	512,397,965.13	1,402,416,231.57	1,998,918,196.18	498,636,882.34	4,909,481,645.43
Adjustment	-	-	-				
Charge for the year	3,202,035,492.42	369,758,804.87	945,963,531.26	655,468,651.53	954,708,492.79	1,744,233,980.99	7,872,168,953.86
Balance C/F 31 December 2023	**3,447,603,363.96**	**621,303,303.55**	**1,458,361,496.39**	**2,057,884,883.10**	**2,953,626,688.97**	**2,242,870,863.32**	**12,781,650,599.29**
IMPAIRMENT							
Charge for the year	3,675,977,162.11	169,793,243.20	108,596,613.39	60,198,240.96	87,680,427.98	200,238,061.02	4,302,483,748.64
Bal. C/F 31 December 2023	**3,675,977,162.11**	**169,793,243.20**	**108,596,613.39**	**60,198,240.96**	**87,680,427.98**	**200,238,061.02**	**4,302,483,748.64**
NET BOOK VALUE							
AT 31 December 2023	160,101,774,620.98	7,395,176,097.40	4,729,817,656.31	2,621,874,606.13	3,818,833,971.15	8,721,169,904.94	187,388,646,856.91
AT 31 December 2022	9,715,054,625.82	3,546,851,633.28	1,347,776,638.13	2,641,588,245.71	3,813,382,916.63	1,413,883,800.56	22,478,537,860.13

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 21.2 **INVESTMENT & PROPERTIES**

NOTE	DETAILS	2023	2022
	INVESTMENT - LAND & BUILDING	₦	₦
	INVESTMENT - LAND & BUILDINGS - OFFICE	81,651,905,056.70	4,954,677,859.17
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	52,833,585,624.92	3,205,968,026.52
	INVESTMENT - AGRICULTURAL	25,616,283,939.36	1,554,408,740.13
		160,101,774,620.98	**9,715,054,625.82**
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - ROADS & BRIDGES	3,697,588,048.70	1,773,425,816.64
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	665,565,848.77	319,216,647.00
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	961,372,892.66	461,090,712.33
	INVESTMENT - WATER DISTRIBUTION NETWORK	1,552,986,980.45	744,838,842.99
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	443,710,565.84	212,811,098.00
	INVESTMENT - DAMS	73,951,760.97	35,468,516.33
		7,395,176,097.40	**3,546,851,633.28**
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	1,470,973,291.11	377,377,458.68
	INVESTMENT - POWER PLANTS	3,036,542,935.35	779,014,896.84
	INVESTMENT - POWER GENERATING SETS	222,301,429.85	191,384,282.61
		4,729,817,656.31	**1,347,776,638.13**
	INVESTMENT - TRANSPORTATION EQUIPMENT		
	INVESTMENT - MOTOR VEHICLES	2,307,249,653.39	2,324,597,656.22
	INVESTMENT - TRICYCLE	228,103,090.73	229,818,177.38
	INVESTMENT - MOTOR CYCLES	86,521,862.00	87,172,412.11
21.2		**2,621,874,606.13**	**2,641,588,245.71**
	INVESTMENT - OFFICE EQUIPMENT - GENERAL		
	INVESTMENT - COMPUTERS	1,422,515,654.25	1,420,485,136.44
	INVESTMENT - PRINTERS	420,071,736.83	419,472,120.83
	INVESTMENT - SCANNERS	152,753,358.85	152,535,316.67
	INVESTMENT - TELEVISION SETS	813,411,635.85	812,250,561.24
	INVESTMENT - PHOTOCOPIERS	572,825,095.67	572,007,437.49
	INVESTMENT - CAMERAS	267,318,377.98	266,936,804.16
	INVESTMENT - SHREDDING MACHINES	49,644,841.62	49,573,977.92
	INVESTMENT - PROJECTORS	76,376,679.42	76,267,658.33
	INVESTMENT - BINDING EQUIPMENT	43,916,590.67	43,853,903.54
		3,818,833,971.15	**3,813,382,916.63**
	INVESTMENT - FURNITURE & FITTINGS - GENERAL		
	INVESTMENT - CHAIRS AND STOOLS	2,734,086,765.20	443,252,571.48
	INVESTMENT - TABLES	2,411,403,478.72	390,938,870.86
	INVESTMENT - FILE CABINETS/ CUPBOARDS	726,473,453.08	117,776,520.59
	INVESTMENT - ELECTRICAL FITTING	1,508,762,393.56	244,601,897.50
	INVESTMENT - SATELITES	283,438,021.91	45,951,223.52
	INVESTMENT - AIR -CONDITIONER	610,481,893.35	98,971,866.04
	INVESTMENT - SHELVES	69,769,359.24	11,311,070.40
	INVESTMENT - CEILING FANS	376,754,539.89	61,079,780.18
		8,721,169,904.94	**1,413,883,800.56**
	GRAND TOTAL	**187,388,646,856.91**	**22,478,537,860.13**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 22 INTANGIBLE ASSETS

NOTE	INTANGIBLE ASSETS	2023			2022
		GOODWILL/LEGACY ASSETS	ADJUSTMENT	TOTAL	TOTAL
		₦	₦	₦	₦
	BALANCE B/FORWARD	3,521,843,313.83	0.00	**3,521,843,313.83**	3,987,259,729.02
	ADDITIONS DURING THE YEAR	5,986,227,467.13	0.00	**5,986,227,467.13**	2,567,832,485.42
	DISPOSAL DURING THE YEAR		(493,765,943.85)	**(493,765,943.85)**	(738,756,214.58)
	BALANCE C/FORWARD	**9,508,070,780.96**	**(493,765,943.85)**	**9,014,304,837.11**	**5,816,335,999.86**
22					
	ACCUMULATED AMORTIZATION:				
	BALANCE B/FORWARD	565,730,211.47	0.00	**565,730,211.47**	257,612,815.64
	ADDITIONS DURING THE YEAR	313,766,335.77	0.00	**313,766,335.77**	474,054,989.91
	DISPOSAL DURING THE YEAR	0.00		**-**	-
	BALANCE C/FORWARD	**879,496,547.24**	**-**	**879,496,547.24**	**731,667,805.55**
	NET BOOK VALUE				
	AS AT 31/01/2023	9,508,070,780.96	0.00	9,508,070,780.96	6,555,092,214.44
	AS AT 31/12/2023	**8,628,574,233.72**	**0.00**	**8,628,574,233.72**	**5,823,424,408.89**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 23 DEPOSITS/RETENTION

NOTE	DEPOSITS/RETENTION	2023	2022
		₦	₦
23	CONTRACTORS PAYMENT CERTIFICATES/RETENTION	1,102,832,523.54	1,867,459,350.66
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS	0.00	3,654,785,865.47
	Total	**1,102,832,523.54**	**5,522,245,216.13**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 24 UNREMITTED DEDUCTIONS

NOTE	UNREMITTED DEDUCTIONS	BAL. B/D 2022	DEDUCTIONS DURING YEAR	SUB-TOTAL	REMITTANCES DURING YEAR	BAL. C/D 2023
		₦	₦	₦	₦	₦
24	**UNREMITTED DEDUCTIONS FROM SALARY**					
	JIGAWA STATE HEALTH INSURANCE SCHEME -**JICHMA**	35,508,684.34	0.00	35,508,684.34	0.00	35,508,684.34
	CONTRIBUTORY PENSION SCHEME	7,454,494.51	0.00	7,454,494.51	0.00	7,454,494.51
	UNION DUES	17,285,719.04	0.00	17,285,719.04	0.00	17,285,719.04
	POVERTY ALLEVIATION SCHEME - **J-POWER SCHEME**	323,841,063.31	116,370,000.00	440,211,063.31	121,238,530.14	318,972,533.17
	LOAN DEDUCTIONS	15,248,954.35	0.00	15,248,954.35	0.00	15,248,954.35
	PAYCUT RECOVERABLE	5,973,731.99	4,868,530.14	10,842,262.13	0.00	10,842,262.13
		405,312,647.54	**121,238,530.14**	**526,551,177.68**	**121,238,530.14**	**405,312,647.54**

NOTE:

Note that additional deductions was equal to remittance during the year 2023

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 25 ACCRUED EXPENSES

NOTE	ACCRUED EXPENSES	2023	2022
		₦	₦
25	PERSONNEL EMOLUMENTS	121,238,538.14	117,483,485.53
	PENSION & GRATUITY	119,884,669.32	21,475,835.75
	PROFESSIONAL FEES	0.00	14,879,528.97
	GOODS & SERVICES	0.00	377,656,837.14
	UTILITIES	0.00	768,276,529.46
	OTHER CLAIMS	0.00	3,975,381,935.73
	DESINGNING SURVEY AND PREPARATION OF BIDDING DOCUMENT (RAMP PROJECT)	199,641,433.91	0.00
	J CARE Programme Disbursement	1,000,000,000.00	0.00
	UNPAID LIABILITIES (CAPITAL)	5,172,135,993.05	0.00
	UNPAID LIABILITIES (RECCURENT)	3,826,794,677.02	0.00
	TOTAL	10,439,695,311.44	5,275,154,152.58

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 26 PUBLIC FUNDS

NOTE	PUBLIC FUNDS	2023	2022
		₦	₦
26	Consolidated Revenue Fund	17,062,990,812.40	17,585,857,279.92
	Capital Development Fund	374,712,108,382.84	17,567,909,550.19
	Other Funds		8,026,313,237.55
	TOTAL	**391,775,099,195.24**	**43,180,080,067.66**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 27 CURRENT PORTION OF BORROWING

NOTE	CURRENT PORTION OF BORROWING	BALANCE B/F 2022	ADDITIONAL LOAN DURING THE YEAR	REPAYMENT DURING THE YEAR	2023
	DOMESTIC DEBT STOCK	₦		₦	₦
	Budget Support Facility	17,268,286,875.78		84,942,622.76	17,183,344,253.02
	Excess Crude Account (ECA) Loan	8,483,839,306.11		268,500,929.65	8,215,338,376.46
	(CACS)Commercial Agriculture Credit Scheme	1,902,564,332.79		737,679,539.32	1,164,884,793.47
	Micro, Small & Medium Enterprises Development Fund	555,555,555.55		222,222,222.23	333,333,333.32
	Infrustructural Loan	0.00			-
	Paris Club Refunds to LGAs	0.00			-
	Central Bank SME Loan Principal	0.00			-
	FGN (2021) Bridge Financing	15,035,902,285.57			15,035,902,285.57
	Contractual Liabilities	711,019,223.24	114,251,699.41		825,270,922.65
	SUB - TOTAL	**43,957,167,579.04**	**114,251,699.41**	**1,313,345,313.96**	**42,758,073,964.49**
	EXTERNAL DEBT STOCK				
27	Multi-state Road Project - IDA	24,751,452.24	13,487,635.32		38,239,087.56
	Health Systems Development - IDA	464,048,678.61	276,941,924.83		740,990,603.44
	Community Based Urban Development - I	3,641,647,630.88	2,449,267,708.25		6,090,915,339.13
	Universal Basic Education	451,090,022.03	227,354,939.61		678,444,961.64
	HIV/AIDS Programme - IDA	566,832,853.41	368,878,761.31		935,711,614.72
	Malaria Control Booster Project - IDA	2,159,096,495.16	1,481,240,746.66		3,640,337,241.82
	National Fadama Development III - IDA	1,365,753,287.90	949,388,960.46		2,315,142,248.36
	Health System Development (Additional Financing)	500,088,035.07	338,035,071.93		838,123,107.00
	2nd HIV/AIDS Programme	1,928,519,350.69	1,347,693,383.16		3,276,212,733.85
	Community Based Agric & Rural Dev. Programme - IFAD	1,003,603,112.64	671,349,839.45		1,674,952,952.09
	SUB - TOTAL	**12,105,430,918.63**	**8,123,638,970.98**	**-**	**20,229,069,889.61**
	GRAND TOTAL	**56,062,598,497.67**	**8,237,890,670.39**	**1,313,345,313.96**	**62,987,143,854.10**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 28

NET ASSETS/EQUITY

NOTE	NET ASSETS/EQUITY	BAL B/D 2022	ADDITIONS DURING YEAR	ADJUSTMENTS DURING YEAR	BAL. C/D 2023
		₦	₦	₦	₦
28	REVALUATION RESERVE	133,452,186,970.13	17,062,990,812.40	-	150,515,177,782.53
	TOTAL	133,452,186,970.13	17,062,990,812.40	-	150,515,177,782.53

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 29 **RESERVES**

29	**RESERVES**	**2023**	**2022**
		₦	₦
	RESERVES B/F	133,452,186,970.13	98,185,249,169.27
	SURPLUS FROM ORDINARY ACTIVITIES DURING THE YEAR	17,062,990,812.40	35,266,937,800.86
		150,515,177,782.53	**133,452,186,970.13**

NOTE:
There was no revaluation of Asset during the year, the Surplus recorded is from ordinary activites.

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
NOTE 30 STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY PROGRAM FOR RESULTS (SFTAS)

NOTE	DESCRIPTION	ACTUAL 2023	ACTUAL 2022	CUMMULATIVE
		₦	₦	₦
30	Amount earned for 2018 performance	-	-	1,980,000,000.00
	Amount earned for 2019 performance	-	-	11,182,700,000.00
	Amount earned for 2020 performance	-	-	14,550,621,400.00
	Amount earned for 2021 performance	-	4,154,635,000.00	18,705,256,400.00
	Amount earned for 2022 performance	2,584,096,200.00	-	21,289,352,600.00
	TOTAL	**2,584,096,200.00**	**4,154,635,000.00**	**21,289,352,600.00**

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 31 **Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) Grant**

NOTE	DESCRIPTION	ACTUAL 2023	ACTUAL 2022	CUMMULATIVE
		₦	₦	₦
	Amount earned for 2021 performance	-	1,451,660,000.00	1,451,660,000.00
31	Amount earned for 2022 performance	1,517,605,982.70	-	2,969,265,982.70
	TOTAL	**1,517,605,982.70**	**1,451,660,000.00**	**2,969,265,982.70**

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