



**JIGAWA STATE GOVERNMENT OF
NIGERIA**

**REPORT OF THE STATE
AUDITOR GENERAL**

**ON THE FINANCIAL STATEMENTS AND
ACCOUNTS OF JIGAWA STATE
GOVERNMENT**

FOR

THE YEAR ENDED 31ST DECEMBER, 2024

JUNE, 2025

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2024

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JIGAWA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

JIGAWA STATE GOVERNMENT OF NIGERIA

PART I

RESPONSIBILITIES, ACCOUNTING POLICIES, AUDITOR GENERAL CERTIFICATE AND FINANCIAL STATEMENTS

FOREWORD BY THE STATE AUDITOR GENERAL

The statutory basis of mandate to audit Accounts of the State Government is clearly 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 Public 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).

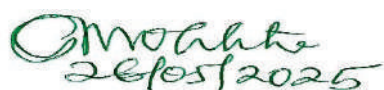
The Principal Legal framework for Public Audit in Jigawa State is the Jigawa State Audit Law No.5 of 2019 signed by the Executive Governor on 17th July 2019. The Principal Law has been amended twice cited as Jigawa State Audit Law (amendment Law No.1) signed on 25th June 2021 and Jigawa State Audit Law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

It is my great pleasure and privilege 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 report for the year ended 31st December, 2024 which is for the third time.

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 to 2023 and subsequently additional efforts are being made to continue Accrual IPSAS Accounting on the 2024 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 Legacy Assets and maintenance of fixed Assets Registers by Government Ministries, Departments and Agencies (MDAs).

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 A. Namadi, FCA** for his invaluable assistance in ensuring that the Financial Statement is developed and produced. Finally, many thanks to the Accountant General and his team for the cooperation and understanding. Not forgetting also my test checking team and the rest of the staff of the Office of the State Auditor General for their valuable contributions towards the success of this exercise.



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



**OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE**

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

MOF/AG/SIFMIS/2024/VOL.1/231

**Date: 26th Ramadan, 1445
(26th March, 2025)**

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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). Meanwhile, the valuation of legacy assets is still inconclusive as such some 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 2024 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 the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.


27/03/2025

**Abdullahi S.G Shehu FCA
State Accountant General
FRC/2020/002/00000021507**



OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE

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

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Date: 26th Ramadan, 1445
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JIGAWA STATE GOVERNMENT STATEMENTS OF ACCOUNTING POLICIES.

Summary of Significant Accounting Policies:

1. General Information.

The State Financial information for the year ended 31st December, 2024 were authorized for issue by the Accountant General on 26th March, 2025. Jigawa State Government principal activities are the provision of Infrastructure, Educational, Housing, Justice, Transport, Agricultural and Health services, Economic Empowerment and administrative services. The State's registered office is located at New State Secretariat Complex, Dutse, Jigawa State, Nigeria.

2.1 Statement of compliance with IPSAS.

The Financial Statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSAS). The transitional period as provided by IPSAS 33 (First Time Adoption Accrual Basis) that allows Jigawa State Government a period of three years (from January 2021 to December, 2023) to recognize and or measure certain assets and or liabilities has elapsed and it's pronounced that the 2024 Financial Statements are full accrual Accounts.

The Jigawa State Government took advantage of transitional exemption for its yet to be valued and yet to be recognized assets and liabilities. While co-ordinated efforts have being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, 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 2025 exclusively Accrual Basis IPSAS Financial Statements.

As a result of the above-mentioned, Jigawa State Government is yet unable to make an explicit and unreserved statement of compliance with accrual basis IPSAS in preparing its 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

signs (N'000) is not indicated. The accounting policies have been consistently applied to all years presented. It is therefore, the State Financial Statements are prepared on an Accrual Basis.

2.2 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. Effort were made to apply all the provisions of the IPSAS unless where it was indicated.

C. Other Accounting Policies

1. Basis of Accounting

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

2. 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.

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

- i. All MDAs of the Government shall be submitting their transcripts on monthly basis to the SIFMIS on or before 10th of the subsequent month which is consolidated to formulate sole Jigawa State Financial Statements and Report of the Accountant General except GPSE.
- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
- iii. 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.
- iv. These Controlling Entities 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.
- v. 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 and Jigawa State Investment Promoton Agency (**Invest Jigawa**).

5. Comparative Information

The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (**2024 and 2023**) simultaneous for comparative purposes.

6. Notes to the General-Purpose Financial Statements

Notes to the GPFS shall be presented in a systematic manner. The Items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statement and as recommended by the FAAC.

7. **Accrual Basis Concept:** The information recorded reveal that transaction and event are recognised when they occur not when cash or its equivalent is received or paid. Revenues are recognised when earned and expenses when incurred.

8. Completeness

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

9. 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.

10. Neutrality

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

11. Verifiability

The Financial Statements information are 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.

12. Understandability

The Financial Statements information are presented in a manner that facilitate 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.

13. **Going Concern Concept:** This concept ensure that assets and liability are recorded on the basis that the entity will remain operational.

14. **Substance over form:** The Financial Statement information are accounted for and presented in accordance with their substance and economic reality, not merely their legal form.

15. **Materiality:** The Financial Statement information is prepared in such way that it will enable users to make accurate decisions. Such that material items are reported separately while immaterial items are aggregated.

16. **Relevance:** The financial Statement is prepared to ensured that Financial report support transparency and inform public decision making.

17. **Consistency Concept:** The Financial Statement is prepared in such a manner that the same accounting policies and procedures are applied consistently from one period to another and where changes occur its justified and disclosed. This ensures comparability of financial reports over time.

18. 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 2024 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.

19. Revenue: Non Exchange Transactions Fees, taxes and Fines.

- a. 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.
- b. 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.

20. Other Operating Revenues.

- a. Other operating revenues arise from exchange transactions in the ordinary course of the Entity's activities.
- b. 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.
- c. Revenue is shown net of tax, returns, rebates and discounts.

21. 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.

22. 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.

23. 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.

24. Other Revenue/Income.

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

25. Aid and Grants:

- a. 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.
- b. Grant should be recognised as either in kind (assets, goods or service) or cash.
- c. 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.

26. Subsidies, Donations and Endowments.

Subsidies, Donations and Endowments to an Entity are recognized 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.

27. 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.

28. Expenses:

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

29. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

- a. 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.
- b. 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.

30. Under the Defined Contribution Scheme:

- a. 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.
- b. A defined Contribution Plan is a pension plan under which fixed contributions are paid into a Jigawa state Contributory Pension Board a separate pension Entity fund managed by Pension Fund Administrators (PFA).
- c. 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.
- d. The contributions are recognized as employee benefit expense when they are due.
- e. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available.
- f. Interest on Loans:
- g. Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
- h. Interest expense is accrued using the Effective Interest Rate Method.
- i. 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.
- j. The method applies this rate to the Principal outstanding to determine interest expense in each period.

a. Foreign currency transactions:

- i. Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the prevailing (Central Bank of Nigeria –CBN) rate of exchange at the date of the transactions.
- ii. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.
- iii. Foreign Exchange gains/losses are recognised as income or expenses in the Statement of Financial Performance.
- iv. Gain or loss from the translation of foreign operations result should be recognised in the reserve (translation reserve)

b. Minority Interest

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

31. 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:

- a. **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.
- b. **Investing activities** - These are the activities relating to the acquisition and disposal of Non-Current Assets.
- c. **Financing activities** - These comprise the change in Equity and Debt capital structure of the PSE.

32. Cash & Cash Equivalent

- a. 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.
- b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

33. Accounts Receivable:

a. Receivables from Exchange Transactions

- i. 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.
- ii. 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.

b. Receivables from Non-exchange Transactions

- i. 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.
- ii. 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.
- iii. These receivables are subsequently adjusted for penalties as they are charged or possible write down as a result of impairment.
- iv. Interest and penalties charged on tax receivables are presented as tax revenue in the Statement of Financial Performance.

34. Prepayments

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
- b. 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.
- c. 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.
- d. 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.
- e. Prepayments not exceeding e.g. ₦10,000 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)

35. Inventories:

- a. Inventories are valued initially at cost and subsequently at the lower of cost and net realisable value.
- b. Cost is determined using the FIFO method.
- c. Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of service potentials.
- d. Inventories are reported under Current Assets in the Statement of Financial Position.

36. Loans Granted:

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

37. Investments:

i. Investments in Associates:

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

- b. An associate is an Entity over which a PSE has a significant influence and that is neither a subsidiary nor a joint venture.
- c. 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.
- d. The statement of Financial Performance reflects the share of the results of operations of the associates.
- e. 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.

ii. Investments in Joint Ventures:

- a. A PSE's investments in its joint ventures are accounted for using the Equity Method of accounting.
- b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- c. 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.
- d. The statement of Financial Performance reflects the share of the results of operations of the joint venture.
- e. 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.

iii. Investment in Controlled Entities (Subsidiaries)

- a. 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.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.
- c. 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.
- d. Intra-economic entity transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated.
- e. Accounting policies of controlled entities should be consistent with the policies adopted by the controlling entity.

iv. 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.

38. 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.

- a. 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.
- b. 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.
- c. 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.'
- d. 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.
- e. 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:

- i. The use of recent arm's length transactions,
- ii. Reference to other instruments that are substantially the same
- iii. Discounted cash flow analysis
- iv. Option pricing models
- v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.
- vi. 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 are impaired.
- vii. 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.
- viii. 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.

39. Property, Plant & Equipment (PPE)

- a. 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.
- b. 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.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

I. Cost:

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

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

II. Capitalization

- a. The capitalisation threshold shall be ₦ 50,000 (Fifty Thousand Naira).
- b. Only amounts spent in connection with the above and whose values are equal or in excess of ₦ 50,000 (Fifty Thousand Naira) shall be capitalised.
- c. 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.
- d. 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.

- e. 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.

III. 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 life span of the assets using applicable rates as follow: -

ITEM OF PPE	DEPRECIATION RATE
A. Leased Property Over the term of the lease	
B. Buildings	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 Fittings	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
i. 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.	
ii. Fully depreciated assets that are still in use are carried in the books at a carrying amount as scrap or salvage items accordingly.	
iii. 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	

IV. Revaluation

- a. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.
- b. Surplus arising from the revaluation shall be transferred to the Revaluation Reserve in the Financial Position under reserves.
- c. 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.

V. Disposal

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

VI. Impairment

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

40. 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.

a. Investment Income

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

b. Disposal

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

41. Constituency Project Assets

- c. 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.
- d. The acquired or constructed assets by the relevant PSE shall be recognised as an asset and thereafter transferred to the benefiting constituency.
- e. A PSE should transfer the constituency project asset to the beneficiary, and expense through the Statement of Financial Performance.

42. Intangible Assets

- a. 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.
- b. 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.
- c. Intangible assets are tested for impairment annually and amortised over the estimated useful life using the Straight Line Method on an annual basis.
- d. **Classes of Intangible Assets are as follows:**
 - i. Softwares acquired externally
 - ii. Patent right
 - iii. Copyrights
 - iv. Trademarks and brand acquired
 - v. Franchise

- vi. Other Intangible assets
- e. Intangible Assets are to be Amortised on a Straight Line basis over their estimated useful life based on the substance of their agreements.

43. Deposits

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. 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.

44. Loans & Debts

- a. 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.
- b. 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.

45. Unremitted Deductions

- a. Unremitted 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.
- b. 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.

46. Payables

Payables are recognized initially at fair value and subsequently measured at amortized cost using the Effective Interest Method.

47. Accrued Expenses

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

48. 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.

49. Public Funds

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

- vi. Other Intangible assets
- e. Intangible Assets are to be Amortised on a Straight Line basis over their estimated useful life based on the substance of their agreements.

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48. 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.

49. Public Funds

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

- ii. 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.
- iii. 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.
- iv. 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.
- v. 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.
- vi. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- vii. All other borrowing costs are recognized as an expense in the period in which they are incurred.

56. 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.

57. Service Concession Arrangement:

a. Service Concession Arrangement Assets

- i. 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 its carrying amount is recognised in the Statement of Financial Performance.
- ii. 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.
- iii. 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.

b. Service Concession Arrangement Liabilities

- i. When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.
- ii. The liability is split between a financial liability and a performance obligation.

- iii. 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).

58. 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:

- a. 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.
- b. 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: -

- a. **Fixed Price Contracts**
- b. **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:

- a. The initial amount of revenue agreed in the contract; and
- b. Variations in contract work, claims and incentive payments to the extent that:
 - i. It is probable that they will result in revenue.
 - ii. 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.

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:

- a. It is probable that the customer will approve the variation and the amount of revenue arising from the variation
- b. The amount of revenue can be reliably measured.

Contract Costs

Contract costs should comprise:

- a. The Costs that relate directly to the specific contract;
- b. The Costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis.
- c. Other costs that are specifically chargeable to the customer under the terms of the contract this include:
 - i. Site labour costs, including site supervision;
 - ii. Costs of materials used in construction;
 - iii. Depreciation of plant and equipment used on the contract;
 - iv. Costs of moving plant, equipment and materials to and from the contract site.
 - v. Costs of hiring plant and equipment.
 - vi. Costs of design and technical assistance that are directly related to the contract.
 - vii. The estimated costs of rectification and guarantee work, including expected warranty costs.
 - viii. 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:

- a. Total contract revenue, if any, can be measured reliably;
- b. It is probable that the economic benefits or service potential associated with the contract will flow to the entity;
- c. Both the contract costs to complete the contract and the stage of contract completion at the reporting date can be measured reliably; and
- d. 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:

- a. It is probable that the economic benefits or service potential associated with the contract will flow to the entity; and
- b. 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:

- a. Whether or not work has commenced on the contract;
- b. The stage of completion of contract activity; or
- c. 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.

59. 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 include: - The trees plantation for shelter belt and eventual use as pulp woods, timbers and other carpentry uses. There are also economic trees 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.

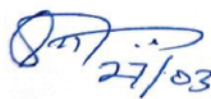
Recognition of Biological Assets and Agricultural Produce:

The state Jigawa State through its implementation Agencies shall recognize a biological asset and Agricultural Produce when:

- (i) The state controls the assets as a result of past events.
- (ii) There is the probability that future economic benefits or service hitherto associated with the asset will flow into the state.
- (iii) 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).

Above policies are constantly applied during the preparation of the 2024 Accrual Based Financial Statements.


27/03/2025

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



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/325

Date: 1ST MUHARRAM, 1447 A.H.
(26TH JUNE, 2025)

AUDITOR GENERAL CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended 31st December, 2024 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 agreements 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, 2024, it's Financial Performance and Cash Flows for the fiscal year ended on that date.

SPECIAL OPINION:

The State is eligible to assess 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, 2022 and 2023 and funding received by the State in the year 2024 as described in Note 35 to the GPFS.

In my opinion, Note 35 present fairly, in all material respects, the funds received against the NG-CARES Program by the State for the year ended December 31st, 2024, in respect of 2023 performance in accordance with IPSAS as described in Note. 35.

Garba Muhammad Dutse
26/06/2025

(DR.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/ICAN/00000017946
AUDITOR-GENERAL, JIGAWA STATE

JIGAWA STATE GOVERNMENT OF NIGERIA

PART II

STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE

STATEMENT OF FINANCIAL POSITION

STATEMENT OF CASH FLOWS

STATEMENT OF CHANGES IN NET ASSETS/EQUI

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024

Year Actual (2023)	DETAILS	Notes	Year Actual 2024	Final Budget 2024	Initial/ Original Budget 2024	Supplementary/ Review I-III Budget 2024	Variance on Final Budget
₦			₦	₦	₦	₦	₦
	REVENUE		A	B(C+D)	C	D	E (B-A)
35,801,215,919.88	Government Share of FAAC (Statutory Revenue)	1 A & B	16,970,535,327.36	40,000,000,000.00	40,000,000,000.00	0.00	(23,029,464,672.64)
58,517,456,701.94	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1C	170,773,403,669.30	77,870,000,000.00	22,500,000,000.00	55,370,000,000.00	92,903,403,669.30
38,850,616,938.47	Government Share of VAT	1E	74,813,698,720.04	65,000,000,000.00	45,000,000,000.00	20,000,000,000.00	9,813,698,720.04
6,675,908,756.80	Tax Revenue	2	9,177,463,932.20	42,143,130,000.00	42,143,130,000.00	0.00	(32,965,666,067.80)
42,487,840,549.76	Non-Tax Revenue	3	53,340,815,398.70	59,281,870,000.00	49,581,870,000.00	9,700,000,000.00	(5,941,054,601.30)
6,877,044,019.07	Aid & Grants	4	18,297,518,950.76	39,680,000,000.00	39,680,000,000.00	0.00	(21,382,481,049.24)
21,393,038,186.77	Other Capital Receipts to CDF	5	54,711,402,371.20	38,193,000,000.00	37,853,000,000.00	340,000,000.00	16,518,402,371.20
210,603,121,072.69	Total Revenue (a)		398,084,838,369.56	362,168,000,000.00	276,758,000,000.00	85,410,000,000.00	35,916,838,369.56
	EXPENDITURE						
52,488,112,188.15	Personnel Emoluments (Salaries, Wages & Allowances)	7	56,324,822,914.75	61,149,500,000.00	64,849,500,000.00	-	4,824,677,085.25
1,321,318,466.08	Social Contributions	8	1,570,091,209.99	2,015,584,000.00	2,015,584,000.00	0.00	445,492,790.01
592,415,171.10	Social Benefits	9	5,513,727,370.50	5,585,663,000.00	1,585,663,000.00	4,000,000,000.00	71,935,629.50
30,157,200,256.70	Other Recurrent Cost [Overhead]	10	51,655,272,102.62	60,259,070,500.00	47,429,999,000.00	12,829,071,500.00	8,603,798,397.38
459,944,842.21	Grants & Contributions	11	2,208,355,574.00	3,725,554,000.00	2,225,554,000.00	1,500,000,000.00	1,517,198,426.00
11,854,735,787.96	Subsidies	12	5,667,660,300.00	5,700,000,000.00	5,000,000,000.00	700,000,000.00	32,339,700.00
43,426,339,263.91	Depreciation	13	44,576,990,527.98	-	-	-	-
23,902,687,492.47	Impairment	14	32,874,180,473.47	-	-	-	-
19,235,982,729.78	Amortization	15	515,827,495.04	-	-	-	-
5,684,236,854.70	Bad Debt	16	280,723,612.20	-	-	-	-
189,122,973,053.06	Total Expenditure (b)		201,187,651,580.56	138,435,371,500.00	123,106,300,000.00	15,329,071,500.00	15,495,442,028.13
21,480,148,019.63	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		196,897,186,789.00	0.00	0.00	0.00	51,412,280,397.69
-	Gain/ Loss on Disposal of Asset			0.00	0.00	70,080,928,500.00	-
(4,417,157,207.23)	Public Debt Charges for the period	17	(3,673,683,086.78)	6,800,000,000.00	6,800,000,000.00	0.00	3,126,316,913.22
	Federal Government Debt Swap		-	0.00	0.00	0.00	-
	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	-
(4,417,157,207.23)	Total Non-Operating Revenue/(Expenses) (d)		(3,673,683,086.78)	6,800,000,000.00	6,800,000,000.00	0.00	10,473,683,086.78
17,062,990,812.40	Surplus/(Deficit) from Ordinary Activities e=(c+d)		193,223,503,702.22	0.00	0.00	0.00	74,267,057,850.16
	Minority Interest Share of Surplus/ (Deficit) (f)		0.00	0.00	0.00	0.00	-
17,062,990,812.40	Net Surplus/ (Deficit) for the Period g=(e-f)		193,223,503,702.22	0.00	0.00	0.00	0.00

Notes to the Financial Statements are integral part of the Accounts

Signature
27/03/2025

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/000000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2024 ₦	Year Actual 2023 ₦
ASSETS				
Current Assets				
Cash and Cash Equivalents	310101 - 310201	20	101,446,087,659.67	42,461,176,741.42
Inventories	310501 & 310502	21	32,518,543,203.76	36,727,767,955.76
Receivables	310601 - 310604	22	5,614,472,244.07	9,311,139,291.61
Total Current Assets	A		139,579,103,107.50	88,500,083,988.79
Non-Current Assets				
Loans Granted	311001 & 311002	23	12,912,402,993.43	75,252,990,293.15
Investments	310901 & 310902	24	26,611,041,474.42	27,795,448,417.00
Property, Plant and Equipment	320101 - 320110	25	377,974,469,179.26	229,659,517,524.82
Investment Property	320201	26	229,491,942,380.50	187,388,646,856.91
Intangible Assets	320301	27	8,755,288,264.52	8,628,574,233.72
Total Non-Current Assets	B		655,745,144,292.13	528,725,177,325.60
Total Assets	C		795,324,247,399.63	617,225,261,314.39
LIABILITIES				
Current Liabilities				
Deposits/Retention	410101	28	2,906,673,822.08	1,102,832,523.54
Unremitted Deductions	410301 - 410302	29	284,074,117.40	405,312,647.54
Accrued Expenses		30	1,792,990,537.77	10,439,695,311.44
Borrowings		31	37,168,254,545.22	62,987,143,854.10
Total Current Liabilities	D		42,151,993,022.47	74,934,984,336.62
Non-Current Liabilities				
Public Funds	420101 & 420102	32	409,433,572,892.41	391,775,099,195.24
Total Non-Current Liabilities	E		409,433,572,892.41	391,775,099,195.24
Total Liabilities: F = D + E			451,585,565,914.88	466,710,083,531.86
Net Assets: G = C - F		33	343,738,681,484.75	150,515,177,782.53
NET ASSETS/EQUITY				
Reserves	430301	34	150,515,177,782.53	133,452,186,970.13
Accumulated Supplus/(Deficits)	430301		193,223,503,702.22	17,062,990,812.40
Total Net Assets/Equity: H=G		34	343,738,681,484.75	150,515,177,782.53

Notes to the Financial Statements are integral part of the Accounts

Signature
27/03/2025

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

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	NCOA CODES	Notes	ACTUAL 2024	ACTUAL 2023
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Statutory Revenue	110101 & 110103	1A	16,970,535,327.36	35,801,215,919.88
Exchange Gain, Solid Minerals, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1C	170,773,403,669.30	58,517,456,701.94
VAT	110102	1E	74,813,698,720.04	38,850,616,938.47
Tax Revenue	120101	2	9,177,463,932.20	6,675,908,756.80
Non-Tax Revenue	120201 - 120210 & 120213	3	53,340,815,398.70	42,487,840,549.76
Total Inflow from Operating Activities (A)			325,075,917,047.60	182,333,038,866.85
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	56,324,822,914.75	52,488,112,188.15
Allowances/Social Contributions		8	1,570,091,209.99	1,321,318,486.08
Social Benefits		9	5,513,727,370.50	592,415,171.10
Overhead Cost		10	51,655,272,102.62	30,157,200,256.70
Grants & Contributions		11	2,208,355,574.00	459,944,842.21
Subsidies		12	5,667,660,300.00	
Other Consolidated Revenue Fund Charges		18	-	72,396,231,591.64
Total Outflow from Operating Activities (B)			122,939,929,471.87	157,415,222,515.88
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			202,135,987,575.73	24,917,816,350.97
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assets:				
Administration Sector		19	20,010,317,862.09	9,994,664,346.22
Economic Sector		19	161,307,000,392.93	50,823,550,107.17
Law and Justice Sector		19	606,014,820.76	777,144,247.67
Social Sector		19	63,467,547,243.58	42,508,623,423.76
Net Cash Flow from Investing Activities			(245,390,880,319.36)	(104,103,982,124.82)
Proceed from Aid & Grants		4	18,297,518,950.76	6,877,044,019.07
Proceed from Other Capital Receipts to CDF		5	54,711,402,371.20	21,393,038,186.77
Proceeds from External Loans & Other Borrowings	420301 (CR)	17	15,609,950,228.73	-
Proceeds from Domestic Loans & Other Borrowings		17	3,706,975,458.63	75,252,990,293.15
Public Debt Charges		17.1	36,524,998,126.98	(4,417,157,207.23)
Investments in Properties			(26,611,041,474.42)	-
Net Cash Flow from Financing Activities			102,239,803,661.88	99,105,915,291.76
Net Cash Flow from all Activities			58,984,910,918.25	19,919,749,517.91
Cash & Its Equivalent as at 1/1/2024			42,461,176,741.42	22,541,427,227.51
Cash & Its Equivalent as at 31/12/2024			101,446,087,659.67	42,461,176,741.42

Notes to the Financial Statements are integral part of the Accounts

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Signature
27/03/2025

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

Notes: 1					
RECONCILIATION:					
Surplus/ (Deficit) per Statement of Performance			31	193,223,503,702.22	17,062,990,812.40
Add Back Non-Cash Movement Items:					
Purchase/Construction of Assets					
				-	11,854,735,787.96
Depreciation Charges	240101 - 240201		13	44,576,990,527.98	43,426,339,263.91
Amortization Charges	250101		14	313,766,335.77	23,902,687,492.47
Impairment Charges	260101 - 260301		15	32,874,180,473.47	19,235,982,729.78
Bad Debt Written off	270101 & 270102		16	280,723,612.20	5,684,236,854.70
Net Movement in Current Assets/Liabilities:				271,269,164,651.64	121,166,972,941.22
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)			4,209,224,752.00	(30,760,311,084.45)
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)			3,696,667,047.54	(6,207,122,129.37)
Net Movement in Payables	410401 - 410501 (OPENING BAL. LESS CLOSING BAL.)			(32,782,991,314.15)	(745,128,466.27)
Net Cash Flow from Operating Activities				246,392,065,137.03	83,454,411,261.13
Note: 2					
Cash & its equivalent as at 31/12/2024					
Cash Balances	NA			-	-
Bank Balances	310101 - 310201			101,446,087,659.67	42,461,176,741.42
Certificate of Deposits					

Notes to the Financial Statements are integral part of the Accounts

Signature 27/03/2025

Abdullahi S.G Shehu FCA
 Accountant-General, Jigawa State
 FRC/2020/002/000000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024

CHANGES IN NET ASSETS/EQUITY	NOTE	Capital Gain	Revaluation Reserve	Accumulated Surplus/Deficit	Total
		₦	₦	₦	₦
Balance at 31st December, 2022		98,185,249,169.27	-	35,266,937,800.86	133,452,186,970.13
Changes in Accounting Policy		-			
Restated Balance		98,185,249,169.27	-	35,266,937,800.86	133,452,186,970.13
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		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
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	30	150,515,177,782.53		193,223,503,702.22	343,738,681,484.75
Balance at 31st December, 2024		150,515,177,782.53		193,223,503,702.22	343,738,681,484.75

Notes to the Financial Statements are integral part of the Accounts


27/03/2025

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 Accounts and Financial Statements for the year ended 31st December 2024 was received on 28th 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 Prepared in Accordance with International Public Sector Accounting Standards (IPSAS) as issued by International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). The Financial Statements 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 Material Errors in the Accounts 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 2024, 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, 2023 and the current 2024 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 2024 FINANCIAL PERFORMANCE

The financial year 2024 recorded a decrease in the statutory revenue receipts from Federal Allocation Account compared to the previous year 2023. 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 2023. Other Statutory Revenue Receipts from the Federation Account were also favourable. The expenditure performances of both Recurrent and Capital Expenditure indicated favourable aggregate against the projected estimate during the period under review.

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2024

2.1.3 Below is the (5) Five-year Financial summary of the State from 2020 – 2024

Descriptions	2024	2023	2022	2021	2020
A – Receipts	₦	₦	₦	₦	₦
Internally Generated Rev.	19,159,750,891.59	11,679,348,643.45	19,906,608,862.04	13,853,655,218.64	10,677,375,381.24
Statutory Rev. Allocation	16,970,535,327.36	35,801,215,919.88	42,453,563,514.06	39,599,284,366.96	37,906,002,560.00
Value Added Tax	74,813,698,720.04	38,850,616,938.47	28,138,353,650.20	23,102,976,464.20	16,395,911,903.00
Primary Edu. Finance	20,843,235,691.87	18,204,263,960.31	18,648,496,582.52	18,827,272,596.67	18,748,949,181.86
60% PHCA Staff Cost		-	-	-	-
Misc. Receipt Fed. Acct.	170,773,403,669.30	58,517,456,701.94	17,635,292,489.63	4,535,971,457.76	4,678,199,181.00
Capital Re-Imbursement	22,515,292,747.44	19,280,136,702.80	12,821,354,280.95	14,614,476,984.24	11,963,352,123.92
Other Cap. Receipts	54,711,402,371.20	21,393,038,186.77	14,141,899,285.95	9,738,698,963.92	6,670,644,118.87
Receipts Deposits	-	-	-	-	-
Internal Loan	-	-	15,035,902,285.70	3,007,180,457.14	Nil
External Loan	-	-	-	2,033,066,857.60	324,513,535.00
Others	18,297,518,950.76	6,877,044,019.07	-	-	5,356,449,242.57
TOTAL	398,084,838,369.56	210,603,121,072.69	168,781,470,951.05	129,312,583,367.13	112,721,397,225.87
B – Payments					
Personnel Cost	56,324,822,914.75	52,488,112,188.15	44,204,570,463.47	44,241,168,904.67	43,235,472,184.16
Social benefits	5,513,727,370.50	592,415,171.10	2,254,090,307.50	2,182,386,945.54	2,086,032,851.85
Social Contribution	1,570,091,209.99	1,321,318,466.08	-	-	57,783,570.00
Other Recurrent Cost	51,655,272,102.62	30,157,200,256.70	21,773,004,654.09	21,149,357,903.53	16,509,043,493.36
Recurrent Grants & Contributions	2,208,355,574.00	459,944,842.21	1,592,845,601.04	1,188,404,004.67	216,977,652.17
Subsidies	5,667,660,300.00			-	-
Others of General Nature				-	146,346,580.14
Loans Repayments	-	4,417,157,207.23	6,276,280,494.77	3,780,599,809.70	8,203,111,178.83
Capital Expenditure	245,390,880,319.36	104,103,982,128.82	57,413,741,629.32	55,412,351,864.05	42,280,861,771.21
TOTAL	368,330,809,791.22	193,540,130,260.29	133,514,533,150.19	127,954,269,432.16	112,735,629,281.58

2.1.4 DETAILS OF INTERNALLY GENERATED REVENUE FOR THE YEAR 2024

S/N	ITEM DESCRIPTION	FINAL BUDGET 2024 ₦	ACTUAL REVENUE 2024 ₦	% ACHIEVED
1	Tax Revenue	42,143,130,000.00	9,177,463,932.20	21.78
2	Licences – General	132,812,000.00	75,646,525.16	56.96
3	Fees – General	3,664,630,000.00	1,319,476,739.25	36.01
4	Fines – General	9,950,000.00	2,892,553.00	29.07
5	Sales – General	1,845,485,000.00	749,440,725.00	40.61
6	Earning – General	960,965,000.00	568,475,017.15	59.16
7	Rent on Govt. Building. – General	18,000,000.00	7,254,554.00	40.30
8	Rent on Land & Others	150,000,000.00	43,996,662.00	29.33
9	Repayment & Refund (Loan & Advances) –Gen.	3,957,000,000.00	5,362,835,264.00	3.79
10	Interest Earned	60,000,000.00	1,852,268,919.83	3,087.11
	TOTAL	52,941,972,000.00	19,159,750,891.59	26.34

2.1.8 ANALYSIS OF TAX REVENUE

DESCRIPTION	FINAL BUDGET 2024 ₦	ACTUAL YEAR 2024 ₦	% INDEX
Pay as you earn (Public Sector)	7,200,000,000.00	3,395,272,981.13	47.16
Stamp Duty	30,001,000,000.00	1,421,275,291.82	4.74
Pay as you earn (Non Public Sector)	600,000,000.00	743,578,822.67	123.93
Withholding Tax on Dividend	4,000,000.00	6,589,397.40	164.73
Corporate Social Responsibility Tax	3,800,000,000.00	3,253,217,139.60	85.61
Withholding Tax on Rent	12,000,000.00	35,968,163.62	299.73
Withholding Tax on Contracts	410,000.00	0.00	-
Withholding Tax on Non Limited Liability Companies	158,000,000.00	100,939,813.49	63.89
Property Tax	40,000,000.00	-	-
Withholding Tax on Bank Deposits	120,000,000.00	182,722,238.83	152.27
Direct Assessment Tax	22,000,000.00	25,638,383.64	116.54
Tax for feeding contracts	185,720,000.00	12,261,700.00	6.60
Property Tax	40,000,000.00	0.00	-
TOTAL	42,183,130,000.00	9,177,463,932.20	21.76

2.1.9 NON-TAX REVENUE FOR THE YEAR 2024

The Non-tax revenue comprises Licences, 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. In addition, Interest earn during the period, the amount budgeted for period was **N59, 136,884,000.00** with an actual receipt of **N 48,127,980,134.70** indicating **81.38%** performance index. The summary below provides the details of non tax revenue of the state

DESCRIPTION	FINAL BUDGET 2024 ₦	ACTUAL YEAR 2024 ₦	% INDEX
Licences – General	132,812,000.00	75,646,525.16	35.62
Fees – General	3,664,630,000.00	1,319,476,739.25	107.69
Fines – General	9,950,000.00	2,892,553.00	22.06
Sales – General	1,845,485,000.00	749,440,725.00	87.32
Earning – General	960,965,000.00	568,475,017.15	49.85

2.1.5 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

This 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.

2.1.6 REVENUE GENERAL FOR THE YEAR 2024 SUMMARY (BUDGET PERFORMANCES)

S/N	ITEM DESCRIPTION	FINAL BUDGET 2024 ₦	ACTUAL REVENUE 2024 ₦	% ACHIEVE D
1.	Government Share of FAAC (Statutory Revenue)	40,000,000,000.00	16,970,535,327.36	42.43
2.	Exchange Gain, Solid Minerals, Fgn. Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation.	77,870,000,000.00	170,773,403,669.30	219.31
3.	Government Share of VAT	65,000,000,000.00	74,813,698,720.04	115.10
4.	Tax Revenue	42,143,130,000.00	9,177,463,932.20	21.78
5.	Non-Tax Revenue	59,621,870,000.00	53,340,815,398.70	89.21
6.	Aid & Grants	39,680,000,000.00	18,297,518,950.76	105.53
7.	Other Capital Receipts to CDF	37,853,000,000.00	54,711,402,371.20	156.67
8.	Receipts from loan/borrowing	3,780,000,000.00	37,168,254,545.22	100.00
9.	Transfers from CRF to CDF (Opening Balance)	17,602,000,000.00	-	100.00
	TOTAL REVENUE	383,550,000,000.00	435,253,092,914.78	116.67

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 **₦40,000,000,000.00** and **₦16, 970,535,327.36** as actual receipts. Although, the Government share of Statutory Revenue realised a short fall amounting to **₦23,029,464,672.64** the aggregate Revenue from the State's share of FAAC was in the total sum of **₦262,557,637,716.70** exceeding the Budget Estimate with a favourable difference of **₦79,687,637,716.70** during the period under review as shown below:

GOVT. SHARE OF (FAAC)	BUDGET 2024 ₦	ACTUAL YEAR 2024 ₦	VARIANCE ₦
Statutory Rev.	40,000,000,000.00	16,970,535,327.36	23,029,464,672.64
Share of VAT	77,870,000,000.00	170,773,403,669.30	-92,903,403,669.30
Other Federally Collected Rev.	65,000,000,000.00	74,813,698,720.04	-9,813,698,720.04
TOTAL	182,870,000,000.00	262,557,637,716.70	-79,687,637,716.70

2.1.7 TAX REVENUE 2024

The projected revenue collection in respect of tax revenue to the State was **₦ 42,143,130,000.00** against the actual receipts of **₦9, 177,463,932.20** that Indicates short falls of **₦ 32,965,666,067.80**. As show below

Rent on Govt. Building. – General	18,000,000.00	7,254,554.00	19.35
Rent on Land & Others	150,000,000.00	43,996,662.00	0.66
Repayment & Refund (Loan & Advances) –Gen.	3,957,000,000.00	150,000,000.00	24.74
Interest Earned	60,000,000.00	1,852,268,919.83	58.64
Reimbursement	48,338,042,000.00	43,358,528,439.31	90.75
TOTAL	59,136,884,000.00	48,127,980,134.70	80.27

2.2 EXPENDITURE PERFORMANCE FOR THE YEAR 2024

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 2024 ₦	ACTUAL EXPENDITURE 2024 ₦
1	Personnel Emoluments (Salaries & Wages)	61,548,253,000.000	56,324,822,914.75
2	Social Contributions	2,015,584,000.000	1,570,091,209.99
3	Social Benefits	1,585,663,000.000	5,513,727,370.50
4	Other Recurrent Cost	63,108,246,000.000	51,663,146,165.53
5	Grants & Contributions	725,554,000.000	2,208,355,574.00
6	Subsidies	5,000,000,000.000	5,667,660,300.00
7	Administration Sector- Capital	20,364,469,000.000	20,010,317,862.09
8	Economic Sector- Capital	137,984,960,000.000	161,307,000,392.93
9	Law and Justice Sector - Capital	1,688,000,000.000	606,014,820.76
10	Social Sector- Capital	89,529,271,000.000	63,467,547,243..58
	Total Expenditure (b)	383,550,000,000.00	304,871,136,610.55

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	-	139,579,103,107.50
	Total Non-Current Assets	-	655,745,144,292.13
	TOTAL ASSETS		795,324,247,399.63
2.	LIABILITIES:		
	Total Current Liabilities	-	42,151,993,022.47

	Total Non-Current Liabilities	-	409,433,572,892.41
	Total Liabilities	-	451,585,565,914.88
	NET ASSETS		343,738,681,484.75
3.	EQUITY		
	Reserves	-	150,515,177,782.53
	Accumulated Surplus /Deficit	-	193,223,503,702.22
	Total Net Assets/Equity	-	343,738,681,484.75

2.3.2 CURRENT ASSETS

The Current Assets consist of the following component as:

1.	Cash & its Equipment's	-	101,446,087,659.67
2.	Inventories	-	32,518,543,203.76
3.	Receivables	-	5,614,472,244.07
	Total Current Assets	-	139,579,103,107.50

2.3.3 NON-CURRENT ASSETS

The Non-Current assets consist of the following Components:

1.	Loans Granted	-	12,912,402,993.43
2.	Investments	-	26,611,041,474.42
3.	Property Plant & Equipment's (PPE)	-	377,974,469,179.26
4.	Investment Property	-	229,491,942,380.50
5.	Intangible Assets	-	8,755,288,264.52
	Total Non-Current Assets	-	655,745,144,292.13

2.3.4 CURRENT LIABILITIES

The current liabilities consist of the following components:

1.	Deposits	-	2,906,673,822.08
2.	Un-remitted Deduction	-	284,074,117.40
3.	Accrued Expenses (Including Pension & Gratuity)	-	1,792,990,537.77
4.	Borrowings		37,168,254,545.22
	Total Current Liabilities	-	42,251,993,022.47

2.3.5 NON-CURRENT LIABILITIES

Noncurrent liabilities also consist of the following components:

1.	Public Funds	-	409,433,572,892.41
	Total Non-Current Liabilities		409,433,572,892.41

2.3.6 NET ASSETS

1.	Total Assets		795,324,247,399.63
2.	Total Liabilities		451,585,565,914.88
	NET ASSET (Total Assets-Total Liabilities)		343,738,681,484.75

2.3.7 NET ASSETS/EQUITY;

1.	Reserves		150,515,177,782.53
2.	Accumulated Surplus/Deficits		193,223,503,702.22
	Total Net Assets/Equity:		343,738,681,484.75

2.3.8 Public Debt Charges

S/N	DESCRIPTION	BALANCE AS AT (2024) ₦	BALANCE AS AT (2023) ₦
1	Domestic Loan Repayments (Principal & Interest)	1,329,234,426.88	42,738,073,964.49
2	Foreign Loan (Principal & Interest)	35,839,020,118.34	20,229,069,889.61
	TOTAL	37,168,254,545.22	62,987,143,854.10

2.4.0 Cash Flow:

This is a statement of inflows and outflows from operating, Investment and Financing activities.

2.4.1 Cash flow from Operating Activities:

S/N	Descriptions	Cash flows ₦ 2024	Cash flows ₦ 2023
1	Total inflows from operating activities	325,075,917,047.60	182,333,038,866.85
2	Total Outflows from operating activities	122,939,929,471.87	157,415,222,515.88
	Net Cash Inflows/outflows from Operating activities (Inflows-Outflows)	202,135,987,575.73	24,917,816,350.97

2.4.2 Cash flow from Investing Activities

S/N	Descriptions	Cash flows ₦ 2024	Cash flows ₦ 2023
	Purchase/Construction of Assets		
1	Administration Sector	20,010,317,862.09	9,994,664,346.22
2	Economic Sector	161,307,000,392.93	50,823,550,107.17
3	Law and Justice Sector	606,014,820.76	777,144,247.67

JIGAWA STATE GOVERNMENT
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4	Social Sector	63,467,547,243.58	42,508,623,423.76
	Net cash flow from Investing Activities	(245,390,880,319.36)	(104,103,982,128.82)
	CASH FLOW FROM FINANCING ACTIVITIES		
5	Proceeds from Aids and Grants	18,297,518,950.76	6,877,044,019.07
6	Proceeds From Other Capital Receipts to CDF	54,711,402,371.20	21,393,038,186.77
7	Proceeds from External Loans & Borrowings	15,609,950,228.73	-
8	Proceeds from Domestic Loans & Other Borrowings	3,706,975,458.63	75,252,990,293.15
9	Public Debt Charges-Repayment of Loans	36,524,998,126.98	(4,417,157,207.23)
10	Investments	(26,611,041,474.42)	-
11	Net Cash Flow from Financing Activities	102,239,803,661.88	99,105,915,291.76
12	Net Cash Flow from all Activities	58,984,910,918.25	19,919,749,513.91
13	Cash & Its Equivalent as at 1/1/2024	42,461,176,741.42	22,541,427,227.51
14	Cash & Its Equivalent as at 31/12/2024	101,446,087,659.67	42,461,176,741.42

2.4.3 Analysis of cash flow from operating activities

S/N	Descriptions	Actual Received 2024 ₦	Actual Received 2023 ₦
1	Statutory Revenue	16,970,535,327.36	35,801,215,919.88
2	Exchange Gain, Solid Minerals, Federal govt. Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalization	170,773,403,669.30	58,517,456,701.94
3	Value Added Tax	74,813,698,720.04	38,850,616,938.47
4	Tax Revenue	9,177,463,932.20	6,675,908,756.80
5	Licences – General	75,646,525.16	32,233,638.23
6	Fees – General	1,319,476,739.25	3,190,917,530.00
7	Fines – General	2,892,553.00	6,915,102.00
8	Sales – General	749,440,725.00	600,086,638.78
9	Earning – General	568,475,017.15	111,328,925.84
10	Rent on Govt. Building. – General	7,254,554.00	44,537,164.25
11	Rent on Land & Others	43,996,662.00	1,405,290.00
12	Repayment & Refund (Loan & Advances) –Gen.	5,362,835,264.00	217,941,537.23
13	Interest Earned	1,852,268,919.83	296,301,369.86
14	Reimbursement	43,358,528,439.31	43,845,818,804.31
15	Domestics Aid & Grants	6,515,612,244.25	4,920,577,550.07

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16	External Aid & Grants	11,781,906,706.51	1,956,466,469.00
17	Other Capital Receipts	54,711,402,371.20	21,022,824,086.42
18	Receipts from loan/borrowing	0.00	0.00
19	Other Revenue (Transfer from CRF to CDF)	0.00	0.00
	Total Inflow from Operating Activities	398,084,838,369.56	216,092,552,423.08

2.4.5 Changes in Net Assets/Equity:

This Statement explains the changes in net Assets 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 2023
Balance as at 31st December, 2023		98,185,249,169.27	35,266,937,800.86	133,452,186,970.13
Changes in Accounting Policy			-	-
Restated Balance		98,185,249,169.27	35,266,937,800.86	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		-	-	-
Net surplus for the period		133,452,186,970.13	17,062,990,812.40	150,515,177,782.53
Balance at 31 December 2023		133,452,186,970.13	17,062,990,812.40	150,515,177,782.53
Deficit on Revaluation of Property		-	-	-
Surplus on Revaluation of Assets/Investments		-	-	-
Net gains and Losses not Recognised in the Statement of Financial Performance		-	-	-
Net deficit for the Period	30	150,515,177,782.53	193,223,503,702.22	343,738,681,484.75
Balance at 31 December 2024		150,515,177,782.53	193,223,503,702.22	343,738,681,484.75

2.5.0 Review of Recurrent Expenditure Performance for the Year 2024

2.5.1 Recurrent /Personnel Cost:

The sum of ₦ 61,149,500,000.00 Budgeted by the Jigawa State Government for the payment of staff salaries and allowances during the reporting period, while the sum of ₦ 56,324,822,914.75 verified to be the actual expenditure accordingly. The budget performance index recorded 92.11% 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 estimated at ₦ **60,259,070,500.00** 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 ₦ **51,655,272,102.62**. The Budget performance index recorded **85.72%** 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 ₦ **2,015,584,000.00** with actual expenditure of ₦ **1,570,091,209.99** indicating a Budget performance index of about **77.90%**. 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 ₦ **5,585,663,000.00** with an actual expenditure of ₦ **5,513,727,370.50**. The Budget Performance index reached only **98.71%** inadequately funded.

2.5.5 Grant and Contributions:

This is an item of other recurrent expenditure with an Annual Budgeted amount of ₦ **3,725,554,000.00**. It is for the payment of domestic and international Bursaries to Jigawa State students.

The actual expenditure during the period stands at ₦ **2,208,355,574.00** with **59.28%** Budget performance index.

Summary of Recurrent Expenditure performance 2024

Descriptions	Budget Estimate 2024 ₦	Actual Expenditure 2024 ₦	% Index
Personnel Cost	61,149,500,000.00	56,324,822,914.75	92.11
Overhead Cost	60,259,070,500.00	51,655,272,102.62	77.10
Social Contribution	2,015,584,000.00	1,570,091,209.99	77.90
Grand & Contribution	3,725,554,000	2,208,355,574.00	59.28

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:

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2.6.1 Summary of Capital Expenditure by Sectors

S/N	Description	Note	Actual Expenditure 2024 (₦)	Actual Expenditure 2023 (₦)
1	Administrative Sector	19.1	20,010,317,862.09	9,994,664,346.22
2	Economic Sector	19.2	161,307,000,392.93	50,823,550,107.17
3	Law and Justice Sector	19.3	606,014,820.76	777,144,247.67
4	Social Sector	19.4	63,467,547,243.58	42,508,623,423.76
	TOTAL		245,390,880,319.36	104,103,982,124.82

The total Capital Expenditure of the state for the period observed to be higher by **₦141,286,898,194.54** when compared with the total actual expenditure of **₦ 104,103,982,124.82** of the immediate preceding year 2023, 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.

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PART IV

**APPROPRIATION AUDIT
PROCUREMENT AUDIT
GENERAL OBSERVATIONS
RECOMMENDATIONS/CONCLUSION**

PART IV

3.0 APPROPRIATION AUDIT

3.1.0 ROUTINE/CONTINUOUS AUDIT ASSIGNMENT

3.1.1 Audit Approach:

The audit exercise focused on both the appropriateness and accuracy of how government MDA'S in the state accounts for revenue and expenditure reasonably and exclusively incurred in accordance with government rules and regulations governing public finances.

This involves, authenticating the validity of financial transactions, ensuring that appropriate approvals sought and all relevant documentations observed.

3.1.2 Audit Observations:

For the period under review, all relevant MDA'S have been visited and a proper scrutiny of all necessary documents have been carried out.

However, where issues arise, audit queries were issued to demand explanations, justifications or documentations regarding issues observed in the course of the exercise. This is to give concerned MDA'S opportunity to clarify certain grey areas before final conclusion.

3.1.3 Matters of Consideration:

Having reached the stipulated period, to receive responses to the audit queries, it was observed that forty-six (46) number of queries were issued out of which six (6) with a total sum involved amounting to seven hundred and ten million, nine hundred and forty-six thousand, two hundred and ten naira, twenty-nine kobo (N710,946,210.29) were responded satisfactorily while forty (40) queries involving the sum of six billion, three hundred and ninety million, five hundred thousand, two hundred and thirty naira, ninety-seven kobo (N6,390,500,230.97) were not responded to up to the time of compiling this report.

REPLIED AUDIT REPORTS/QUERIES JANUARY – DECEMBER 2024

S/N	DATE	MDAs	REFERENCE No.	OBSERVATIONS	AMOUNT	REMARKS
1.	03/02/2024	Min. of Higher Education	AUD/INSP/DG A/V.I/391	Outstanding payment vouchers	39,766,600.00	Replied Satisfactorily
2.	26/11/2024	Office of the Acct. General	AUD/INSP/DG A/V.I/400	Overpayment of release to AGRA programme	644,891,834.00	"
3.	11/12/2024	Min. of Water Resources	AUD/INSP/DG A/V.I/401	Excess expenditure	16,792,306.29	"
4.	05/11/2024	Min. of Health	AUD/INSP/DG A/V.I/396	Un accounted expenditure	8,281,400.00	"
5.	26/11/2024	Min. for Local Government	AUD/INSP/DG A/V.I/406	Excess expenditure	946,161.00	"

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6.	30/04/2024	High Court of Justice	AUD/INSP/DG A/V.I/425	Un remitted revenue	267.900.00	"
		TOTAL			710,946,201.29	

UN REPLIED AUDIT REPORTS/QUERIES JANUARY – DECEMBER 2024

S/N	DATE	MDAs	REFERENCE No.	OBSERVATIONS	AMOUNT	REMARKS
1.	04/02/2024	Civil Service Commission	AUD/INSP/DGA/ V.I/408	Excess expenditure January – September 2024	135,000.00	Un replied
2.	26/02/2024	Min. of Commerce	AUD/INSP/DGA/ V.I/374	Excess expenditure as at December 2023	441,637.53	"
3.	22/02/2024	Min. for Local Government	AUD/INSP/DGA/ V.I/346	Excess expenditure as at December 2023	2,746,728.00	"
4.	21/02/2024	Ministry of higher education	AUD/INSP/DGA/ V.I/377	Excess expenditure as at December 2023	6,448,800.00	"
5.	27/02/2025	Ministry of Health	AUD/INSP/DGA/ V.I/374	Excess expenditure as at December 2023	138,089,650.63	"
6.	06/03/2024	Deputy Governor's Office	AUD/INSP/DGA/ V.I/378	Excess expenditure as at December 2023	11,420,871.00	Replied but not satisfactory
7.	26/02/2024	Local Government Service Commission	AUD/INSP/DGA/ V.I/375	Excess expenditure as at December 2023	1,986,369.02	Un replied
8.	22/02/2024	Min. of Land and Housing	AUD/INSP/DGA/ V.I/373	Excess expenditure as at December 2023	794,082.52	"
9.	22/05/2024	Deputy Governor's Office	AUD/INSP/DGA/ V.I/389	Irregular payment vouchers	8,299,421.36	Replied but not satisfactory

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10.	22/05/2024	Min. of Water Resources	AUD/INSP/DGA/ V.I/380	Irregular payment vouchers	11,663,407.05	“
11.	22/05/2024	Min. of Land and Housing	AUD/INSP/DGA/ V.I/383	Payment without documentations	2,731,200.00	Un replied
12.	02/04/2024	Ministry of Health	AUD/INSP/DGA/ V.I/392	Payment without documentations	103,912,373.00	Replied but not satisfactory
13.	22/05/2024	Government House	AUD/INSP/DGA/ V.I/381	Over expenditure ii Un documented expenditure	538,407,387.65 47,655,600.00	“
14.	22/05/2024	Government House (Protocol)	AUD/INSP/DGA/ V.I/384	Over expenditure ii Un documented expenditure	119,110,568.79 6,800,000.00	“
15.	05/06/2024	Chieftaincy and Religious Affairs Directorate	AUD/INSP/DGA/ V.I/386	Over expenditure	315,634.00	“
16.	05/06/2024	SSG's Office (Admin. and Finance)	AUD/INSP/DGA/ V.I/384	Over expenditure	115,417,636.00	“
17.	20/06/2024	Research Political Affairs Directorate	AUD/INSP/DGA/ V.I/387	Over expenditure (Recurrent cost)	157,106,482.00	“
18.	23/07/2024	Office of the Head of Service	AUD/INSP/DGA/ V.I/393	Excess expenditure ii- un documented expenditure	2,640,000.00 2,030,000.00	“
19.	24/07/2024	State Emergency and Management Agency	AUD/INSP/DGA/ V.I/396	Un documented refund ii Un expended value	214,840,460.00 101,434,568.00	Un replied

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20.	05/03/2024	Government House	AUD/INSP/DGA/ V.I/397	Variance transfer of contingency approval	163,600,000.00	“
21.	16/07/2024	Min. of Budget and Economic Planning	AUD/INSP/DGA/ V.I/396	Discrepancies in the 2024 supplementary Budget	700,000,000.00	“
22.	29/08/2024	Ministry of Women Affairs	AUD/INSP/DGA/ V.I/391	Irregular payment vouchers	1,579,800.00	“
23.	19/01/2024	Ministry of Finance (Account and Admin.)	AUD/INSP/DGA/ V.I/399	Excess expenditure (recurrent)	457,049,396.72	“
24.	27/01/2025	Ministry of Health	AUD/INSP/DGA/ V.I/409	Un appropriated allowances paid	575,278,370.91	“
25.	27/01/2024	Min. of Special Duties	AUD/INSP/DGA/ V.I/405	Excess expenditure January September 2024	267,000.00	Replied but not satisfactoril y
26.	05/02/2024	Government House	AUD/INSP/DGA/ V.I/411	Over expenditure (Ten No. of codes overhead cost)	2,517,714,007.75	“
27.	24/02/2024	Government House (Protocol)	AUD/INSP/DGA/ V.I/413	Over expenditure six No. codes overhead cost	203,592,889.27	“
28.	5/02/2025	Government House	AUD/INSP/DGA/ V.I/411	Over expenditure January – December 2024 Other recurrent cost	9,273,510.73	“
29.	10/02/2024	Office of the Accountant General	AUD/INSP/DGA/ V.I/414	Re-appeared deleted staff on payroll	3,209,252.35	Un replied
30.	22/01/2025	Min. of Budget and Economic Planning	AUD/INSP/DGA/ V.I/403	Excess expenditure as at December 2024 personnel cost	493,036.23	“

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31.	27/01/2025	Ministry of Finance	AUD/INSP/DGA/V.I/407	Excess Expenditure on personnel cost January – December, 2024	1,056,745.20	“
32.	20/01/2025	Ministry of Information	AUD/INSP/DGA/V.I/404	Excess expenditure overhead cost January – December 2024	4,062,200.00	“
33.	24/03/2025	Min. of Higher Education	AUD/INSP/DGA/V.I/415	Excess expenditure as at 31 st December 2024 overhead cost	94,569,131.00	“
34.	25/03/2025	Min. of Commerce	AUD/INSP/DGA/V.I/419	Irregular payment Vouchers	1,322,000.00	“
35.	07/04/2025	Ministry of Special Duties	AUD/INSP/DGA/V.I/420	Excess expenditure as at December 2024	1,945,000.00	“
36.	14/04/2025	Deputy Governor's Office	AUD/INSP/DGA/V.I/422	Excess expenditure overhead cost as at December 2024	60,552,814.26	Replied but not satisfactory
37.	30/04/2025	Sharia Court of Appeal	AUD/INSP/DGA/V.I/426	Un remitted revenue Sharia Court Sule-tankarkar	248,500.00	Un replied
38.	30/02/2025	Sharia Court of Appeal	AUD/INSP/DGA/V.I/421	Un remitted revenue Upper Sharia Gumel	121,200.00	“
39.	30/04/2025	Sharia Court of Appeal	AUD/INSP/DGA/V.I/424	Un remitted revenue High Sharia Gumel	77,500.00	“
40.	30/04/2025	Sharia Court of Appeal	AUD/INSP/DGA/V.I/423	Un remitted revenue Sharia Court Danzomo	60,000.00	“
TOTAL					6,390,500,230.97	

3.2.0 MISCELLANEOUS DEPARTMENT PERFORMANCE FOR THE YEAR 2024

The Department is responsible for 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 State Head of Civil Service.

3.2.1 VERIFICATION OF PENSIONS AND GRATUITIES

The office received total number of files totaling to 775 in Number 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, 86 number of files were queried for various errors observed during the exercise and returned to responsible MDAs for rectifying the anomalies observed and subsequently cleared for payment respectively; refer to the table below for details

3.2.1.1 SUMMARY OF PENSIONS AND GRATUITIES FOR THE PERIOD OF JANUARY - DECEMBER 2024

S/N	MONTH	RECEIVED FILES	CLEARED FILES	UNCLEARED FILES	GRATUITIES ₦	PENSIONS ₦	TOTAL ₦
1	JANUARY	81	75	6	183,132,706.72	49,788,267.40	232,920,974.12
2	FEBRUARY	78	69	9	383,864,349.80	114,089,535.12	497,953,884.92
3	MARCH	67	60	7	295,482,850.42	86,137,494.30	86,137,494.30
4	APRIL	37	33	4	3,348,347.28	950,982	4,299,329.28
5	MAY	109	95	14	192,514,758.38	55,193,115.20	55,193,115.20
6	JUNE	NIL	NIL	NIL	0.00	0.00	0.00
7	JULY	81	75	6	34,070,917.82	34,484,989.29	68,555,907.11
8	AUGUST	77	70	7	149,119,374.73	101,603,898.16	250,723,272.89
9	SEPTEMBER	66	60	6	131,041,517.15	35,271,232.57	166,312,749.72
10	OCTOBER	21	20	1	30,623,899.28	34,355,191.60	64,979,090.88
11	NOVEMBER	122	102	20	134,953,812.64	35,282,876.47	170,236,689.11
12	DECEMBER	36	30	6	103,673,081.76	29,842,948.26	133,516,030.02
	TOTAL	775	689	86	1,153,828,007.18	577,000,530.37	1,730,828,537.55

It was reported that, the total sum of One Billion, Seven Hundred and Thirty Million, Eight Hundred and Twenty-Eight Thousand, Five Hundred and Thirty-Seven Naira Fifty-Five Kobo [₦1,730,828,537.55] was paid as Retirement benefits during the period.

3.2.1.2 DEDUCTIONS INRESPECT OF PENSIONS AND GRATUITIES FILES.

The sum of One Hundred and Eighty Six Million, Five Hundred and Ninety Two Thousand, Six Hundred and Eight Naira, Forty Three kobo (₦186,592,608.43) was deducted from the benefits of Employees who left the services as Salary Overstay and other Loans Deductions as per table below:

3.2.1.3 DETAILS OF DEDUCTIONS

SN	MONTH	SALARY OVER STAY ₦	VEHICLE LOANS ₦	NHFL ₦	TOTAL ₦
1	JANUARY	21,906,850.21	2,902,759.19	-	24,809,609.40
2	FEBRUARY	11,211,822.66	4,591,056.29	295,918.00	16,098,796.95
3	MARCH	5,440,961.28	1,394,478.61	-	6,835,439.89
4	APRIL	3,298,632.37	2,628,413.78	-	5,927,046.15
5	MAY	26,072,731.54	3,727,510.94	-	29,800,242.48
6	JUNE	-	-	-	-
7	JULY	21,697,683.57	2,807,138.08	1,036,647.08	25,541,468.73
8	AUGUST	17,112,752.00	1,383,138.08	1,687,396.00	3,087,646.83

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9	SEPTEMBER	25,392,432.00	1,819,998.00	-	27,212,430.00
10	OCTOBER	7,316,450.00	509,165.00	208,854.00	8,034,469.00
11	NOVEMBER	24,864,278.00	1,913,164.00	141,056.00	26,918,498.00
12	DECEMBER	8,722,176	3,439,375	165,410	12,326,961.00
	GRAND TOTAL	155,941,130.38	27,116,196.97	3,535,281	186,592,608.43

3.2.2 PURCHASE, ACCIDENT, THEFT OR LOSS OF PUBLIC FUNDS

No any report was received from MDAs involving purchase of new government vehicle, accident, theft or loss of public funds in the year under review.

3.2.3 VERIFICATION OF BOARDED ITEMS

No report was received in respect of boarded items from Office of The Head of Civil Service for verification from January to December 2024.

3.3.0 PERFORMANCE OF PARASTATALS AUDIT

During the year under review, Audit Nominated twenty-two (22) registered audit firms to audit fifty-four (54) statutory bodies. Selection and appointment were conducted accordingly. Twenty-five (25) organizations submitted their audited accounts for the year 2023 and 2024 to the Office of the Auditor General as follows;

3.3.1 SUBMISSION OF AUDITED ACCOUNTS FOR THE YEARS 2023/2024

S/NO	NAME OF PARASTATALS	YEARS
1.	Jigawa State Library Board	2023
2.	Jigawa State Investment & Promotion Agency Invest Jigawa	2023
3	Jigawa State Internal Revenue Service	2023
4	Jigawa State Universal Basic Education Board SUBEB	2023
5	Jigawa State Institute of Information Technology Kazaure	2023
6	Jigawa State Rural Electricity Board	2023
7	Jigawa State Agricultural and Rural Development JARDA	2023/2024
8	Rasheed Shekoni Specialises Hospital	2023
9	Jigawa State Housing Authority	2023
10	Jigawa State Agency for Mass Education	2023
11	Jigawa State College of Education Gumel	2023
12.	Jigawa State Agency for the Control of AIDS	2023/2024
13.	Jigawa State Small Towns Water Supply an Sanitation Agency	2023
14.	Due Process & Project Monitoring Bureau	2023
15.	Jigawa State Rehabilitation Board	2023
16.	Jigawa State Justice Sector and Low Reform Commission	2023
17.	Rural Water Supply and Sanitation Agency RUWASA	2023
18.	Jigawa State Water Board	2023
19.	Dutse Capital Development Authority D.C.D.A.	2023
20	JIGAWA Pharmaceutical Company Ltd (JIPHARMA)	2023/2024
21	Jigawa State Academy for the Gifted & Talented Bamaina	2023
22	College of Health Science & Technology Jahun	2023
23	Sule Lamido University K/Hausa	2023/2024
24	Jigawa State Agricultural Supply Company (JASCO)	2023
25	Jigawa State Pilgrims Board	2023

Out of these, six (6) MDA'S accounts were selected for Audit test check during the period, as detailed below.

3.3.2 TEST CHECKED ACCOUNTS FOR THE PERIOD

S/N	NAME OF MDA'S	YEAR	STATUS
1	JIGAWA Pharmaceutical Company Ltd JIPHARMA	2023/2024	Test Checked
2	Jigawa State Academy for the Gifted & Talented Bamaina	2023	Test Checked
3	College of Health Science & Technology Jahun	2023	Test Checked
4	Sule Lamido University K/Hausa	2023	Test Checked
5	Jigawa State Agricultural Supply Company (JASCO)	2023	Test Checked
6	Jigawa State Pilgrims Board	2023	Test Checked

3.3.3 AUDIT PERIODIC TEST CHECK

We conducted periodic audit test checks for seventeen (17) organizations for the year 2024. The details of these organizations are as follows;

S/N	MDA's	STATUS/REMARKS
1	Due Process & Project Monitoring Bureau	Work-in-Progress
2	Jigawa State Broadcasting Corporation (Television)	Work-in-Progress
3	Jigawa State Broadcasting Corporation (Radio)	Work-in-Progress
4	Jigawa State Agency for Mass Education	Work-in-Progress
5	Jigawa State Agency for Nomadic Education	Work-in-Progress
6	Islamic Education Bureau	Work-in-Progress
7	State Universal Basic Education Board	Work-in-Progress
8	Dutse Model International Schools	Work-in-Progress
9	Jigawa State Water Board	Work-in-Progress
10	RUWASA	Work-in-Progress
11	STOWA	Work-in-Progress
12	Dutse Capital Development Authority	Work-in-Progress
13	Urban Development Board	Work-in-Progress
14	Jigawa State Polytechnic Dutse	Work-in-Progress
15	Farmers and Headmen Board	Work-in-Progress
16	Anti-Corruption and Public Complain Commission	Work-in-Progress
17	Jigawa State Housing Authority	Work-in-Progress

3.3.4 SPECIAL AUDIT

The Parastatals Department conducted a special audit exercise at Jigawa State Contributory Health Care Management Agency (JICHMA) concerning funds released to various health facilities across the State. The audit reports for some of the General and Cottage Hospitals were submitted while others will be submitted in due course.

3.4.0 PROCUREMENT AUDIT

3.4.1 Responsibility:

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

3.4.2 Audit Approach:

The Audit exercise commences 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 nominated 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 the site should reported to the office for consideration and appropriate action.

3.4.3 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.

3.4.3 RESPONDED AUDIT QUERIES/REPORTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	DATE OF ISSUANCE	REFERENCE NO.	ORGANISATION	DESCRIPTION OF PROJECT	AMOUNT INVOLVED ₦	REMARKS
1	10/12/2024	AUD/PME/E/V.II/192	RUWASA	Audit verification report in respect of various award of contracts for the execution of capital projects across the state for the year 2023 & 2024	394,886,773.63	Responded satisfactorily
2	30/12/2024	AUD/PME/E/V.II/194	Ministry of Works and Transport	Audit Verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2024	254,729,612,858.41	Responded satisfactorily
3	26/02/2025	AUD/PME/2/17	PILGRIM WELFARE BOARD	Audit verification report for the renovation of office and purchase of Toyota camry 2016 model	71,105,287.99	Responded satisfactorily
4	26/02/2025	AUD/PME/2/17	PILGRIM WELFARE BOARD	Purchase of Toyota camry 2016 model	25,155,000.00	Responded satisfactorily
		TOTAL			255,220,759,920.03	

3.4.4 UN-RESPONDED AUDIT QUERIES/REPORTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	DATE OF ISSUANCE	REFERENCE NO.	ORGANISATION	DESCRIPTION OF PROJECT	AMOUNT INVOLVED ₦	REMARKS
1	28/11/2024	AUD/PME/E/V.II /186	STOWA	Audit verification report in respect of various award of contracts for the execution of capital	38,336,416.69	Asked to explain the difference in respect to 2023 projects.

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				projects across the state for the year 2023 & 2024		
2	"	"	STOWA	"	775,443,224.94	Asked to explain the difference in respect to 2024 projects.
3	"	"	STOWA	Construction of 1no. Complete new solar water supply scheme at Shunawa in Miga L. G. A.	- 1,419,376.25	Asked to explain the reason of overpayment in respect to this contract.
4	"	"	STOWA	Rehabilitation and upgrading of 33no. Small Town Water Supply Schemes across the State	-	Asked to submit details of this contract [under 2023 projects] to the Office of the Auditor General.
5	"	"	STOWA	Rehabilitation, upgrading and conversion of motorised water supply schemes to solar powered water supply schemes in respect to 2023 projects	209,041,371.25	Asked to collect and store all replaced items and materials at STOWA central store for further Audit verification.
6			STOWA	Rehabilitation, upgrading and conversion of motorised water supply schemes to solar powered water supply schemes in respect to 2024 projects	1,832,205,742.86	Asked to collect and store all replaced items and materials at STOWA central store for further Audit verification.
7	28/11/2024	AUD/PME/E/V.II /186	JIGAWA STATE WATER BOARD	Audit verification report in respect of various award of contracts for the execution of capital projects across the state for the year 2023 & 2024	121,203,120.65	Asked to explain the difference in respect to 2023 & 2024 projects.
8	"	"	JIGAWA STATE WATER BOARD	"	454,103,982.64	Asked to collect and store all replaced items and materials at Water Board central store for further Audit verification in respect to 5no. Contracts worth in column 6.

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9	"	"	JIGAWA STATE WATER BOARD	Supply and installation of 3no 350 KVA & 1no 100 KVA perkins generators for Shuwarin & Gidan ihu pump stations	186,073,362.50	Asked the supplied items should be taken on charged ..
10	"	"	JIGAWA STATE WATER BOARD	Supply of 54no various sizes of starter panels for various pump stations across the state	38,891,500.00	Asked the supplied items should be taken on charged in relevant stores records ..
11	08/01/2025	AUD/PME/V.I/120	JIGAWA STATE HOUSING AUTHORITY	Audit verification report for the construction of 2 bedrooms semi-detached blocks of 4no Mass houses across the state [phase 2&3]	37,937,788.15	Asked to explain the difference in respect of phase 2&3 of this project ..
12	"	"	JIGAWA STATE HOUSING AUTHORITY	Allocation of 50no. Houses to the state government workers across the state	225,000,000.00	Asked to present the allocation slips, evidence of deductions, evidence of remittances, evidence of amount recovered etc ..
13	17/04/2025	AUD/PME/40/V.I/120	JIGAWA STATE HOUSING AUTHORITY	Audit verification report for the construction of 240no 2 bedroom semi-detached blocks of 4no Mass houses and consultancies across the state [phase 1] for the year 2024	14,457,489.36	Asked to explain why the contractors refused to pay 1% of the additional cost of revised contracts as stated in column 6
14	19/12/2024	AUD/PME/E/V.II/194	MINISTRY OF POWER & ENERGY	Audit Verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2024	28,127,515.04	Asked to explain the difference as stated in column 6
15	"	"	MINISTRY OF POWER & ENERGY	Award of contracts in respect of consultancy services for the projects mentioned above	-	Asked to present the contract policy files for the consultancy services rendered for the Audit to determine the contract value, amount paid and the performance made, ..

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16	19/12/2024	AUD/PME/2/177	JIGAWA STATE EDUC. QUALITY ASSURANCE AGENCY [JISECOAA]	Audit verification report for the renovation, furnishing of staff office and procurement of 33no android phones.	17,664,821.81	Asked to explain the outstanding balance as stated in column 6 ..
17	"	"	JIGAWA STATE EDUC. QUALITY ASSURANCE AGENCY [JISECOAA]	"	344,961.71	Evidence of payment of 1% contract documentation fee not seen and not responded.
18	"	"	JIGAWA STATE EDUC. QUALITY ASSURANCE AGENCY [JISECOAA]	"	-	Tender/contract signing fee receipts, SRV/SIV of the android phones were not presented to Audit and not responded.
19	"	"	JIGAWA STATE EDUC. QUALITY ASSURANCE AGENCY [JISECOAA]	"	-	The list of the removed items as part of office inventory to be taking into stock was not presented for Audit verification and not responded.
20	19/12/2024	AUD/PME/V.I/64	MINISTRY OF BUDGET AND ECONOMIC PLANNING	Audit verification report for the purchase of office furniture and supply of 4no laptop computers. [Direct procurement].	270,000.00	This amount was included in the DPPMB vetted BOQ for the purchases of furniture as VAT and was not utilised and need to be explain or return to State Treasury account ..
21	"	"	MINISTRY OF BUDGET AND ECONOMIC PLANNING	"	-	The purchased items were observed not taken on charged in the relevant stores records and asked to explain ..
22	13/01/2025	AUD/PME/2/177	JARDA	Audit verification report for the renovation, furnishing of Jigawa Agricultural and Rural Development Authority [JARDA] Head office [PMU].	2,192,547.65	Outstanding balance to be explain ..

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23	"	"	JARDA	"		The supplied office furniture was not taken on charged in the relevant stores records ..
24	"	"	JARDA	"		The list of the removed items as part of office inventory to be taking into stock was not presented for Audit verification and not responded.
25	"	"	JARDA	Renovation of Gumel JARDA Zonal office	2,951,264.94	Outstanding balance to be explain.
26	"	"	JARDA	"		The list of the removed items as part of office inventory to be taking into stock was not presented for Audit verification and not responded.
27	"	"	JARDA	Renovation of Birninkudu JARDA Zonal office	2,651,312.09	Outstanding balance to be explain.
28	"	"	JARDA	"		The list of the removed items as part of office inventory to be taking into stock was not presented for Audit verification and not responded.
29	"	"	JARDA	Renovation of Kazaure JARDA Zonal office	2,629,311.93	Outstanding balance to be explain.
30	"	"	JARDA	"	1,045,103.00	Items of work worth the amount stated in column 6 were included in the BOQ and were not seen physically during site inspection and therefore need to be explain ..
31	"	"	JARDA	"		The list of the removed items as part of office inventory to be taking into stock was not presented

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						for Audit verification and not responded.
32	"	"	JARDA	Renovation of Hadejia JARDA Zonal office	28,481,482.22	Outstanding balance to be explain.
33	"	"	JARDA	"	-	The list of the removed items as part of office inventory to be taking into stock was not presented for Audit verification and not responded.
34	"	"	JARDA	Procurement of 350no Motorcycles [Hunter 100]to JARDA Headquarters.	380,953,125.00	The supplied motor cycles was not taken on charged and not responded.
35	29/04/2025	AUD/PME/E/V.II /186	MINISTRY OF HEALTH	Audit verification report in respect of various award of contracts for the execution of capital projects across the state for the year 2024	14,577,475,583.33	Outstanding balances to be explained ..
36	"	"	MINISTRY OF HEALTH	Construction of 30no Midwifery quarters, wall fence of 19 modules, solar water supply and solar powered across the State	2,497,449,193.78	Asked to explain why the budget provision of this project was for the JSPHCDA and observed been executed by Ministry of Health .. Asked to present vetted BOQ, SRV, SIV and assets register for further verification ..
37	12/04/2023	AUD/PME/5/94/ 65	GOVERNMENT HOUSE	Audit verification report for the procurement of vehicles	567,878,969.48	
38	"	"	GOVERNMENT HOUSE	Procurement of and Installations of Furnitures in the new Government house Guest house Dutse	25,267,875.00	Asked to present vetted BOQ, SRV, SIV and assets register for further Verification ..
39	"	"	GOVERNMENT HOUSE	Construction of banquet hall at Government house Dutse.	228,612,066.38	Asked to present design of the project, vetted BOQ and explain the balance of N125,408,063.45 ..

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40	20/03/2024	AUD/PME/5/94/65	GOVERNMENT HOUSE	Award of contract for the supply of furniture, minor renovations of ADC house, chief detail and boys quarters.	49,878,075.37	Asked to present the vetted BOQ for Audit physical verification at site ..
41	"	"	GOVERNMENT HOUSE	"	3,224,150.37	Asked to explain the amount stated in column 6 ..
42	"	"	GOVERNMENT HOUSE	Award of contract for the procurement / furnishing and renovation works at Accountant General's residence in commissioner's quarters Dutse.	6,477,400.00	Asked to present the DP&PMB vetted BOQ for Audit physical verification of the work done at site ..
43	"	"	GOVERNMENT HOUSE	"	358,483.61	Asked to explain the amount stated in column 6 ..
44	"	"	GOVERNMENT HOUSE	Award of contract for the renovation of Honourable commissioner of finance official residence at commissioner's quarters Dutse	27,207,273.90	Asked to present DP&PMB vetted BOQ for Audit physical verification of the work done at site ..
45	"	"	GOVERNMENT HOUSE	"	1,777,273.90	Asked to explain the amount stated in column 6 ..
46	"	"	GOVERNMENT HOUSE	Award of contracts for the supply of furniture, procurement of foreign used pick-up van and bus HIJET Hummer, supply of 1no brand new Toyota Land cruiser 2023 model and 1no Toyota 2022 model, production of 1000 copies of emerging legacies brochure for Jigawa State and Procurement of 65no cartons of customised dinner sets, dishes, plates, cups, coat of arms and inscriptions.	301,555,404.38	Asked to captured all the supplied items in the capital assets register and all SRV's/SIV's to be taken on charged and inform Audit for further verification ..

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47	26/02/2025	AUD/PME/5/94/6	GOVERNMENT HOUSE	Audit verification report for the procurement of vehicles, constructions and Renovations at Government House	16,394,694.31	Outstanding balance for renovation of 2no Chalets [2&3] to be explain ..
48	"	"	GOVERNMENT HOUSE	Procurement of 16no official vehicles for Commissioners [Brand new Toyota fortuner 2023 Model 2.74 cylinder 4x4	1,436,360,000.00	Asked to present vetted BOQ, SRV and SIV .
49	"	"	GOVERNMENT HOUSE	Award of contract for the furnishing of 12no Houses at Jinjiri Housing estate Dutse	97,502,715.00	Asked to present vetted BOQ, SRV and SIV .
50	"	"	GOVERNMENT HOUSE	Renovation of 6no official residences at Jinjiri Dutse Housing Estate Dutse.	3,079,265.21	Outstanding balance for renovation of 6no official residence to be explain ..
51	"	"	GOVERNMENT HOUSE	"	—	Asked to present vetted BOQ, .
52	"	"	GOVERNMENT HOUSE	"	—	The list of the removed items as part of office inventory to be taking into stock was not presented for Audit verification and not responded.
53	"	"	GOVERNMENT HOUSE	Renovation and Construction of 2no Toilets at the Government House Presidential Lodge.	96,503,116.70	Asked to explain the outstanding balance as stated in column 6 ..
54	"	"	GOVERNMENT HOUSE	"	—	Asked to present vetted BOQ, ..
55	"	"	GOVERNMENT HOUSE	9no contracts was awarded to different contractors worth of amount stated in the next column.	844,784,625.49	Asked to present details of contracts for Audit scrutiny.
56	20/06/2023	AUD/PME/E/2/176	Ministry of Higher Education	Audit verification report for the constructions of Admin blocks, classrooms, shops, conveniences, wall fences, gate houses, laboratories, water reticulations, procurement of furnitures, equipments	2,040,810.92	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of Admin block at GDSS Sabongarin Takanebu, ..

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				and consultancy services		
57	"	"	Ministry of Higher Education	"	55,936,378.43	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 2no block of shops and convenience at MEGA school Dutse, ..
58	"	"	Ministry of Higher Education	"	29,161,766.57	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of wall fence, gate house, block of shops and convenience at MEGA school Dutse, ..
59	"	"	Ministry of Higher Education	"	21,161,766.57	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 2no block of shops and convenience at MEGA school Dutse, ..
60	"	"	Ministry of Higher Education	"	47,021,534.03	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the landscaping, water works and electrification project at MEGA school Dutse, ..

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61	"	"	Ministry of Higher Education	"	166,739,803.90	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 14no block of 2no classrooms, 2no Admin blocks, 2no toilets block, 4no laboratories, 1no computer lab and school mosques at MEGA school Dutse, Hadejia and Kazaure, ..
62	"	"	Ministry of Higher Education	"	1,397,202.65	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of Admin block at zonal office Birniwa.
63	"	"	Ministry of Higher Education	"	1,543,609.54	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of Admin block at GDSS Danladin Gumel, ..
64	"	"	Ministry of Higher Education	"	3,310,372.44	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 3no classrooms and admin block at GGDSS Birinkudu and GDSS Kondiko, ..

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65	"	"	Ministry of Higher Education	"	49,319,768.25	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 3no classrooms, 2no 6-seater pit latrines, hand pumps, Admin block, procurement of 2no solar pumps, furnishing of assembly hall and construction of laboratories at GDSS G/Maza, Garkon Alli, Bakarya, Nasoro, Amaryawa, Yalo, M/Madori and Dutse model, ..
66	"	"	Ministry of Higher Education	"	57,336,874.52	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 10no block of 3 classrooms, 2no 6-seater pit latrines, 10no hand pumps, procurement and distribution of consumable science lab equipment to 9no SSS for Physic, Chemistry and Biology, ..
67	"	"	Ministry of Higher Education	"	14,143,659.03	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of block of 3no classrooms, 2no 6-seater pit latrines and hand pumps at GDSS Nasarawa in Ringim, Jeke and

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						Dangwanki in S/Tankarkar, ..
68	"	"	Ministry of Higher Education	"	2,818,454.62	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 2no block of 3 classrooms at GDSS Babaldu In Birinkudu and Danmasara in Dutse, ..
69	"	"	Ministry of Higher Education	"	246,134.74	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of drainage networking, wall fencing and lockable gate at Dutse capital school, ..
70	"	"	Ministry of Higher Education	"	2,431,775.96	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of borehole and water reticulation at JICORAS Babura, ..
71	"	"	Ministry of Higher Education	"	1,414,508.32	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the construction of 2no classroom blocks at GDSS Kwalam in Taura, ..

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72	"	"	Ministry of Higher Education	"	1,106,996.32	Asked to explain the amount stated in column 6 as observed to be the difference in respect of renovation of burnt hostels at Dutse model International school, ..
73	"	"	Ministry of Higher Education	"	392,407.06	Asked to explain the amount stated in column 6 as observed to be the difference in respect of renovation of 2no block of 3 classrooms and Admin block at GDSS Danzomo, ..
74	"	"	Ministry of Higher Education	"	72,690,354.89	Asked to explain the amount stated in column 6 as observed to be the difference in respect of renovation of GUSS M/Madori, ..
75	"	"	Ministry of Higher Education	"	9,880,031.96	Asked to explain the amount stated in column 6 as observed to be the difference in respect of renovation of science laboratories and ICT rooms in 6no proposed centre of excellence
76	"	"	Ministry of Higher Education	"	75,685,440.00	Asked to explain the amount stated in column 6 as observed to be the difference in respect of the procurement of 4000 sets of school furniture, laboratories equipment and generators for distribution to centre of excellence.

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77	"	"	Ministry of Higher Education	"	2,843,587.65	Asked to explain the amount stated in column 6 as observed to be the difference in respect of consultancy services at various projects across the State, ..
78	"	"	Ministry of Higher Education	"	3,032,443.75	Asked to explain the amount stated in column 6 as observed to be the difference in respect of consultancy services for the supervision of the construction projects across the State, ..
79	"	"	Ministry of Higher Education	"	3,460,046.38	Asked to explain the amount stated in column 6 as observed to be the difference in respect of consultancy services for the supervision of the projects across the State, ..
80	31/07/2023	AUD/PME/GEN/ VOL.1/17	Ministry of Commerce	Renovation of Drainage at Sara and Construction of sokaway at Hadejia fish market	2,093,553.35	Asked to explain the amount stated in column 6 ..
81	"	"	Ministry of Commerce	Completion of 3 block of 9no lock-up shops at Gujungu in Taura L. G. A	3,167,765.17	Asked to explain the amount stated in column 6 ..
82	"	"	Ministry of Commerce	"	—	Asked to present the DPPMB vetted BOQ in order to enable us verified the work done physically, ..
83	"	"	Ministry of Commerce	Renovation of civil defence/ market administrator's office, completion of 3no block of 8no lock-up shops and toilet block at Maigatari market.	6,578,368.05	Asked to explain the amount stated in column 6 ..

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84	"	"	Ministry of Commerce	"	—	Asked to present the DPPMB vetted BOQ in order to enable us verified the work done physically, ..
85	"	"	Ministry of Commerce	Construction of solar powered water supply scheme at Gagarawa industrial lay out	115,583,771.16	Asked to present contract documents in respect to this project for Audit verification, .
86	"	"	Ministry of Commerce	Construction of modern market at Kantoga in Birninkudu L. G. A.	19,614,404.16	Asked to present contract documents in respect to this project for Audit verification, .
87	"	"	Ministry of Commerce	Rehabilitation of water supply scheme at Hadejia fish market	33,787,746.65	Asked to present contract documents in respect to this project for Audit verification, .
88	"	"	Ministry of Commerce	Construction of passenger's shade at Basirka motor park	1,055,951.99	Asked to present contract documents in respect to this project for Audit verification, .
89	"	"	Ministry of Commerce	Construction of Gagarawa Industrial layout road network asphalt overlay 4.30 km [phase1]	1,398,300,692.25	Asked to present contract documents in respect to this project for Audit verification, .
90	"	"	Ministry of Commerce	Renovation / Improvement of Hadejia fish market in Hadejia L. G. A	19,533,583.15	Asked to present contract documents in respect to this project for Audit verification, .
91	"	"	Ministry of Commerce	Construction of mini poultry market in Hadejia L. G. A.	11,297,790.78	Asked to present contract documents in respect to this project for Audit verification, .
92	25/07/2023	AUD/PME/E/2/184	Agency for Nomadic Education.	Renovation of 2no Nomadic primary schools at Tsami in Gumel and S/sara in Miga L. G. A.	166731.99	Asked to explain the amount stated in column 6 ..
93	"	"	Agency for Nomadic Education.	"	—	Asked to present the vetted BOQ to enable Audit physical verification of the work done At site .

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94	"	"	Agency for Nomadic Education.	Construction of 1no block of 3 classrooms, H/M office and toilet at Dangar Tsaure nomadic primary school in Dutse L. G. A	2,404,602.34	Asked to explain the amount stated in column 6 ..
95	"	"	Agency for Nomadic Education.	Construction of 5no classrooms	6,561,862.34	Asked to explain the amount stated in column 6 ..
96	"	"	Agency for Nomadic Education.	"	47,439,053.32	Asked to present the vetted BOQ to enable Audit physical verification of the work done At site .
97	"	"	Agency for Nomadic Education.	Renovation of 2no nomadic primary schools at Muni in Babura and Sawa in Gwaram L. G. A.	950,826.43	Asked to explain the amount stated in column 6 ..
98	"	"	Agency for Nomadic Education.	"	8,292,759.67	Physical verification was conducted and observed that the renovation of Sawa primary school in Gwaram was poorly done, serious cracks affecting internal and external structures was not satisfactorily done and can cause the collapse of the building, urgent action should be done.
99	"	"	Agency for Nomadic Education.	Erosion control at Karofi nomadic primary school in Birninkudu L. G. A.	1,064,767.47	Asked to explain the amount stated in column 6 ..
100	"	"	Agency for Nomadic Education.	Construction of 3no blocks of 2 classrooms at Zazika bakin jeji in Birninkudu L. G. A. Kwantare in K/Hausa L. G. A. & Dantaimu in Roni L. G. A.	3,995,031.80	Asked to explain the amount stated in column 6 .
101	"	"	Agency for Nomadic Education.	Construction of 3no blocks of 2 classrooms at Gadala, Gidanbaushe in	3,302,474.47	Asked to explain the amount stated in column 6 .

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				Gwaram L. G. & Jansa in S/Tankarkar L. G. A.		
102	17/07/2023	AUD/PME/GEN/ 1/94/39	Civil Service Commission	Audit verification report for Remodelling of some parts of Commission office building, Procurement of Furnitures and appliances.	4,910,000.00	To present vetted BOQ for the procurements and work done, Approval for payment made, for executing the work by direct labour, present cash receipts, SRV, SIV and report for completion of the projects.
103	"	"	Civil Service Commission	Approval for printing of CSC forms and supply of stationaries.	4,237,000.00	to explain the outstanding balance as stated in column 6.
104	"	"	Civil Service Commission	"	713,400.00	Asked to explain why 7.5% VAT was not deducted and remitted to FIRS, ..
105	"	"	Civil Service Commission	"	475,600.00	Asked to explain why 5% WHT was not deducted and remitted to FIRS ..
106	"	"	Civil Service Commission	"	95,120.00	Asked to explain why 1% Stamp duty was not deducted and remitted to FIRS ..
107	"	"	Civil Service Commission	"	-	Asked to present vetted BOQ for Audit verification ..
108	"	"	Civil Service Commission	"	-	Asked to present contractor's profile and contract agreement for further Audit verification ..
109	11/05/2025	AUD/PME/29/95 /V.1/161	Special Service Directorate	Audit verification report for the purchase of 6no motor cycles [BAJAJ BOXER].	4,958,750.00	Asked to present evidence of taken items on charged in the relevant stores records ..
110	"	"	Special Service Directorate	"	-	Asked to present DP&PMB vetted BOQ and certificate of valuation for the payment made .

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111	"	"	Special Service Directorate	"	833,312.00	Asked to present evidence of deduction of 7.5% VAT, 5% WHT, Social responsibility corporate Tax and 1% stamp duty totalling to the amount stated in column 6 .
112	"	"	Special Service Directorate	"	—	Asked the purchased item to be captured in the asset register and submit to Audit for further verification ..
113	"	"	Special Service Directorate	"	—	Asked to submit contractor's profile and signed contract agreement to the Office of the Auditor General for further verification ..
TOTAL					27,506,902,881.43	

3.5.0 REVENUE AND SPECIAL AUDIT EXERCISE

The exercise involved revenue verification, confirmation, examination, and ensuring proper record keeping and lodgment into Government Revenue Accounts. Audit verification exercise on revenue generated in the year 2024 was conducted in forty (40) MDAs, and the reports/findings were issued accordingly. Eight (8) audit queries were issued to MDAs out of which six (6) responded while the two (2) others were yet to respond up to the time of filing this report. The details are as follows:

3.5.1 LIST OF MDA's WERE REVENUE VERIFICATION EXERCISE WAS CONDUCTED FOR PERIOD AND REPORTS/QUERRIES WERE ISSUED

S/No	MDA's	Period	Budget projection 2024 ₦	Actual revenue collected ₦	Surplus/Short comes ₦
1.	Jigawa State College of Education Gumel	January – December	147,000,000.00	97,384,268.00	(49,615,732.00)
2.	Jigawa State College of Education and Legal Studies Ringim	January – December	152,400,000.00	109,262,495.00	(43,137,505.00)
3.	Jigawa State Polytechnic Dutse	January – December	160,000,000.00	140,765,997.00	(19,234,003.00)
4.	Jigawa State Polytechnic and Informatics Technology Kazaure	January – December	195,250,000.00	22,693,262.00	(172,556,738.00)
5.	Bilyaminu Usman Polytechnic Hadejia	January – December	71,850,000.00	49,094,671.00	(22,755,329.00)

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2024

6.	College of Remedial Studies Babura	January – December	71,800,000.00	28,783,906.00	(43,016,094.00)
7.	College of Nursing Science Birnin Kudu	January – December	40,354,000.00	25,822,280.00	(14,531,720.00)
8.	College of Nursing Science Hadejia	January – December	12,000,000.00	5,942,490.00	(6,057,510.00)
9.	College Science & Technology Jahun	January – December	69,250,000.00	31,235,600.00	(38,014,400.00)
10.	Sule Lamido University K/Hausa	January – December	1,116,720,000.00	300,150,000.00	(816,570,000.00)
11.	Jigawa State Environmental Protection Agency	January – December	2,000,000.00	1,073,900.00	(926,100.00)
12.	Jigawa State Printing Press	January – December	5,000,000.00	6,175,000.00	1,175,000.00
13.	Jigawa State Research Institute Kazaure	January – December	16,500,000.00	20,703,205.55	4,203,205.55
14.	Jigawa State Rural Electricity Board	January – December	29,200,000.00	46,607,850.00	17,407,850.00
15.	Due Process Bureau	January – December	5,500,000.00	3,885,000.00	(1,615,000.00)
16.	High Court of Justice	January – December	11,000,000.00	5,905,530.00	(5,094,470.00)
17.	Shari'a Court of Appeal;	January – December	10,000,000.00	6,543,915.00	(3,456,085.00)
18.	Ministry of Commerce	January – December	14,200,000.00	38,726,330.00	24,526,330.00
19.	Ministry of Land	January – December	365,000,000.00	88,189,705.56	(276,810,294.44)
20.	Ministry of Works	January – December	135,000,000.00	68,416,000.00	(66,584,000.00)
21.	Ministry of Justice	January – December	500,000,000.00	664,048,428.46	164,048,428.46
22.	Ministry of Agriculture	January – December	419,391,000.00	282,462,000.00	(136,929,000.00)
23.	Ministry of Higher Education	January – December	192,240,000.00	154,272,920.00	(37,967,080.00)
24.	Ministry of Basic Education	January – December	2,344,000.00	1,745,260.00	(598,740.00)
25.	Ministry of Health	January – December	31,000,000.00	23,457,948.00	(7,542,052.00)
26.	State Universal Basic Education	January – December	31,700,000.00	8,586,011.00	(23,113,989.00)
27.	Board of Internal Revenue Service	January – December	8,186,700,000.00	4,657,013,095.74	(3,529,686,904.26)
28.	Ministry of Information	January – December	1,562,000.00	257,000.00	(1,305,000.00)
29.	Sport Council	January – December	20,000,000.00	3,015,000.00	(16,985,000.00)
30.	Civil Service Commission	January – December	3,200,000.00	630,000.00	(2,570,000.00)
31.	Manpower Development Institute	January – December	587,400,000.00	54,724,060.50	(532,675,939.50)
32.	Council Affairs	January – December	32,000,000.00	15,635,000.00	(16,365,000.00)
	TOTAL		12,442,311,000.00	6,963,208,128.81	(5,674,352,871.19)

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2024

3.5.2 LIST OF MDA's THAT RESPONDED THE AUDIT QUERIES

S/No	Date	MDA's	Reference	Details of Queries	Remarks
1	27-02-2024	Informatics Institute Kazaure	AUD/RSA/INT/VOL.II/29	The collection is very low to explain why	Responded
2	27-02-2024	School of Legal Studies Ringim	AUD/RSA/INT/VOL.II/31	For the purpose of keeping revenue records	Responded
3	17-10-2024	Ministry of Agriculture	AUD/RSA/INT/VOL.II/	Need a details of revenue collection on 3 codes that is, 12020116,12020122 and 12020626	Responded
4	27-02-2024	High Court of Justice	AUD/RSA/INT/VOL.II/35	To explain the cause of low collection	Responded
5	26-08-2024	Jigawa State Polytechnic	AUD/RSA/INT/VOL.II/24	To explain the cause of low collection	Responded
6	18-09-2024	Ministry of Commerce	AUD/RSA/INTSP/VOL.II/26	Requested the following items; 1.No of invoice receipts printed 2.No of voluntary organization certificate printed 3.No of business/trade operating printed 4.Sales of voluntary organization certificate for the period	Responded

3.5.3 LIST OF MDA's THAT HAVE NOT RESPONDED TO THE AUDIT QUERIES

S/No	Date	MDA's	Reference	Details of Queries	Remarks
1	19-11-2024 30-01-2025	SSG's Office	AUD/RSA/INSP/VOL.II/34 AUD/RSA/INSP/VOL.II/40	Forwarding of full tenancy agreement document between tripartite and your office properties manager and also your office	Not Respond
2	26-11-2024	Jigawa State Scholarship Board	AUD/RSA/INSP/VOL.II/37	Request for provide the revenue record e.g. cashbook, receipt, and bank teller/bank statement	Not Respond

3.6 GENERAL OBSERVATIONS:

- 3.6.1 The software used in preparation of the Financial Statement was the same software used last year in which the reports prepared were exported to excel and presented for Audit. This was observed last year where we noticed several adjustments were made in the cause of the Audit on excel formatted reports without effecting the corresponding adjustments on the main software. An award of contract was issued within the year for the deployment of a new software called ODDO but up to the time of this report, the software was yet to be deployed.
- 3.6.2 We observed that majority of the Staff involved in preparation of the Financial Statements need more training and re-training both at Ministries and Agencies level to enable them perform much better. In most cases External Auditors engaged to Audit the Accounts of the Agencies ended up preparing and Auditing the Accounts at the same time.
- 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. As at the time of filing this report, only four (4) Agencies submitted their Audited 2024 Accounts, while the remaining MDAs may submit at a later date but when compared with the Consolidated Financial Statements, several conflicting figures are usually noticed.
- 3.6.4 We observed persistent delay in responding to audit Queries issued to MDAs. Department of Government Audit issued forty-six (46) Audit queries but only six MDAs responded satisfactorily and same is applied to other Departments. In many instances, the MDAs when invited to Public Accounts Committee (PAC), they find it difficult to even locate copy of the queries from their files talk less of responding.
- 3.6.5 Lack of adequate manpower is hindering the operation of the State Audit especially in the area of coverage. All MDAs are now having only one Resident Auditor including bigger Ministries like Finance and many Resident Auditors are now looking after two (2) or three (3) Ministries. The Department of Parastatal Audits have only four Staff including the Director to look after over sixty (60) Agencies. Revenue Department has only one Staff while Projects Audit Department responsible for the inspection all capital projects have only four (4) and all of them will retire from Government Service next year (2026). Six (6) out of the Seven (7) Area Audit Offices across the State where renovated this year with state of the arts furniture and equipment but no qualified staff to manage them.
- 3.6.6 It was also observed that, some of the External Auditors nominated to Parastatals for Audit appointment lack the requisite capacities to handle the job. Many were disqualified this year through the introduction of online registration process due to lack of prequalification requirement as stipulated in the Public Procurement Act, 2007. The few that remain with the State to serve were being paid meagre Audit fees there by discouraging them from accepting the Audit jobs.

3.7 RECOMMENDATIONS:

- 3.7.1 As the State Government have migration to IPSAS Accrual in compliance with FAAC reporting framework standard format, the State is advised to facilitate the deployment of the new software so that the Financial Statements approved by FAAC under the IPSAS Accrual General Purpose

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Financial Statements (GPFS) together with the Notes to the Accounts which are integral part of the Financial Statement could provide detail and sufficient explanatory breakdown for quality reporting and Audit.

- 3.7.2 Efforts should be intensified on the training and re-training of Account and Audit staff both at Ministries and Agencies level to enable them perform much better.
- 3.7.3 Timely submission of Accounts by other Agencies is highly recommended to enable Audit confirmation of records on the consolidated Financial Statements.
- 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 We recommend the employment transfer of young and capable hands to fill the identified manpower gap in Audit to keep up to the challenges of in adequate staff at all levels.
- 3.7.6 It is also recommended that Government Agencies be encouraged to increase the fees payable to Audit Firms in order to enhance the competition in registration, nomination and selection of quality firms in order to achieve qualitative Audit results.

3.8 CONCLUSION:

All Praise and be to Almighty Allah (S.W.A) for his mercy and blessing with the health and courage granted to us to enable the accomplishment of this constitutional responsibility. 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). I wish to recognise the contribution of the Government of Jigawa State for the provision of financial and moral support to achieve this noble objective. The staff of the office of the State 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 2024.



(DR.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/CAN/00000017946
AUDITOR-GENERAL, JIGAWA STATE

JIGAWA STATE GOVERNMENT OF NIGERIA

PART V

NOTES TO THE FINANCIAL STATEMENTS FOR SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFs FOR THE YEAR ENDED 31 DECEMBER, 2024
STATUTORY ALLOCATION/OTHER FGN RECEIPT

NOTE 1

NOTE	Details	Ref. Note	Final Budget 2024	Initial Budget 2024	Supplementary Budget 2024	ACTUAL 2024		Previous Years 2023	
						Amount	N	Amount	N
1	A- Share of Statutory Allocation from FAAC	1 A & B	40,000,000,000.00	40,000,000,000.00	0.00	16,970,535,327.36		35,801,215,919.88	
	Net Share of Statutory Allocation from FAAC	A	40,000,000,000.00	40,000,000,000.00	0.00	13,264,529,975.08		31,660,587,178.43	
	Add :Deduction at source for Loan Repayment	B				3,706,005,352.28		4,140,628,741.45	
	Share of Statutory Allocation - Non-Oil (Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation)	1C	72,500,000,000.00	22,500,000,000.00	55,370,000,000.00	170,773,403,669.30		58,517,456,701.94	
	Share of Federal Accounts Allocation - Excess Crude Oil	1.1	2,000,000,000.00	2,000,000,000.00	0.00	19,969,672,253.43		758,724,006.12	
	Exchange gain	1.2	20,000,000,000.00	10,000,000,000.00	10,000,000,000.00	38,334,160,436.49		11,585,520,129.07	
	Solid Minerals Resources	1.3	200,000,000.00	200,000,000.00	0.00	97,085,865.59		113,457,378.54	
	Excess Bank Charges/SURE P	1.4	100,000,000.00	100,000,000.00	0.00	0.00		9,035,386,562.12	
	PAYE and WHT	1.5	0.00	0.00	0.00	348,715,860.32		2,363,390,294.26	
	Ecological Fund	1.6	0.00	0.00	0.00	459,810,888.79		1,263,077,190.91	
	Forex Equalisation	1.7	3,000,000,000.00	3,000,000,000.00	0.00	-		1,267,455,499.22	
	Electronic money transfer	1.8	3,500,000,000.00	3,500,000,000.00	0.00	3,437,830,485.88		2,069,168,186.31	
	FLOOD DISASTER	1.9	0.00	0.00	0.00	3,000,000,000.00		0.00	
	CBN Value Consideration	1.10	0.00	0.00	0.00	5,422,341,260.18		0.00	
	State FIRS Instalment	1.11	0.00	0.00	0.00	9,984,836,126.71		0.00	
	SFTAS Grant	1.12	0.00	0.00	0.00			2,584,096,200.00	
	Distribution of 15 Billion/Augmentation	1.13	0.00	0.00	0.00	1,916,901,843.95		115,014,110.64	
	PHCN Refund/Sign Bonus	1.14	41,500,000,000.00	1,500,000,000.00	40,000,000,000.00	62,024,319,649.53		1,000,000,000.00	
	Distribution on Infrastructure	1.15	0.00	0.00	0.00	22,000,000,000.00		21,000,000,000.00	
	Foreign Exchange Differential	1.16	0.00	0.00	0.00	1,094,066,417.06		976,835,526.94	
	Subsidy Removal Palliative	1.17	0.00	0.00	0.00	0.00		2,000,000,000.00	
	Non Mineral Revenue	1.18	200,000,000.00	200,000,000.00	0.00	2,683,662,581.37		1,027,458,761.42	
	Non oil Revenue	1.19	2,000,000,000.00	2,000,000,000.00	0.00	0.00		1,357,872,856.39	
	Value Consideration and Non Valuables	1.20	0.00	0.00	4,550,000,000.00	0.00		0.00	
	Pension Reimbursement from Fed. Govt.	1.21	0.00	0.00	820,000,000.00	0.00		0.00	
	Total(GROSS) FAAC Allocation to FGN/SG/LG	D	112,500,000,000.00	62,500,000,000.00	55,370,000,000.00	187,743,938,996.66		94,318,672,621.82	
	Value Added Tax	E	65,000,000,000.00	45,000,000,000.00	20,000,000,000.00	74,813,698,720.04		88,078,228,695.12	
	Share of Value Added Tax (VAT)		65,000,000,000.00	45,000,000,000.00	20,000,000,000.00	74,813,698,720.04		88,078,228,695.12	
	GRAND TOTAL		177,500,000,000.00	107,500,000,000.00	75,370,000,000.00	262,557,637,716.70		182,396,901,316.94	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 2

TAX REVENUE

Tax Revenue	Codes	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		N	N	N	N
Personal Income Taxes					
State Internal Revenue Services	12010101	3,395,272,981.13	7,200,000,000.00	3,804,727,018.87	5,718,212,821.84
State Internal Revenue Services	12010104	1,421,275,291.82	30,001,000,000.00	28,579,724,708.18	300,000,000
State Internal Revenue Services	12010112	743,578,822.67	600,000,000.00	(143,578,822.67)	600,949,239.44
Sub-Total Personal Income Taxes		5,560,127,095.62	37,801,000,000.00	32,240,872,904.38	6,319,462,061.28
Corporate Taxes					
State Internal Revenue Services	12010401	6,589,397.40	4,000,000.00	(2,589,397.40)	4,336,679.15
State Internal Revenue Services	12010116	3,253,217,139.60	3,800,000,000.00	546,782,860.40	0.00
State Internal Revenue Services	12010402	35,968,163.62	12,000,000.00	(23,968,163.62)	9,629,519.22
State Internal Revenue Services	12010405	0.00	410,000.00	410,000.00	0.00
State Internal Revenue Services	12010114	100,939,813.49	158,000,000.00	57,060,186.51	79,295,917.68
Ministry of Land and Housing	12010601	-	40,000,000.00	40,000,000.00	
State Internal Revenue Services	12010113	182,722,238.83	120,000,000.00	(62,722,238.83)	239,252,015.01
State Internal Revenue Services	12010501	25,638,383.64	22,000,000.00	(3,638,383.64)	23,932,564.46
Ministry of Education, Science & Technology	12010115	12,261,700.00	185,720,000.00	173,458,300.00	0.00
Ministry of Women Affairs	12010601	0.00	40,000,000.00	40,000,000.00	0.00
Sub-Total Corporate Taxes		3,617,336,836.58	4,382,130,000.00	764,793,163.42	356,446,695.52
Grand-Total Tax Revenue		9,177,463,932.20	42,183,130,000.00	33,005,666,067.80	6,675,908,756.80

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE 3

NON-TAX REVENUE

Non-Tax Revenue	Codes	ACTUAL 2024 N	FINAL BUDGET N	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE N	ACTUAL 2023 N
A- Licences							
Ministry of Information	12020109	30,000.00	862,000.00	862,000.00	0.00		37,000.00
Ministry of Commerce, Industries and Co-operatives	12020116	2,592,000.00	2,000,000.00	2,000,000.00	0.00	592,000.00	
Ministry of Agriculture & Natural Resources	12020119	90,000.00	150,000.00	150,000.00	0.00	(60,000.00)	
Ministry of Agriculture & Natural Resources	12020122	36,000.00	10,000,000.00	10,000,000.00	0.00	(9,964,000.00)	158,500.00
State Internal Revenue Service	12020132	34,597,730.67	16,000,000.00	16,000,000.00	0.00	18,597,730.67	
State Internal Revenue Service	12020133	31,192,794.49	20,000,000.00	20,000,000.00	0.00	11,192,794.49	6,445,000.00
Ministry of Health	12020134	100,000.00	6,500,000.00	6,500,000.00	0.00	(6,400,000.00)	610,000.00
Ministry of Higher Education, Science & Technology	12020135	1,135,000.00	3,500,000.00	3,500,000.00	0.00	(2,365,000.00)	
Ministry of Environment and Climate Change	12020138	3,000,000.00	200,000.00	200,000.00	0.00	2,800,000.00	
Ministry of Agriculture & Natural Resources	12020141	45,000.00	1,500,000.00	1,500,000.00	0.00	(1,455,000.00)	87,000.00
Ministry of Health	12020145	1,390,000.00	10,000,000.00	10,000,000.00	0.00	(8,610,000.00)	8,733,930.00
Fire Service Directorate	12020146	588,000.00	5,000,000.00	5,000,000.00	0.00	(4,412,000.00)	
Ministry of Commerce, Industries and Co-operatives	12020147	130,000.00	5,000,000.00	5,000,000.00	0.00	(4,870,000.00)	180,000.00
State Internal Revenue Service	12020147						14,550,346.25
Jigawa State Environmental Protection Agency (JISEPA)	12020154	470,000.00	2,000,000.00	2,000,000.00	0.00	(1,530,000.00)	310,500.00
Ministry of Environment and Climate Change	12020157	250,000.00	100,000.00	100,000.00	0.00	150,000.00	
Mineral Resources Development Agency	12020158		50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	
Sub-Total Licences		75,646,525.16	132,812,000.00	132,812,000.00	0.00	(56,333,474.84)	31,112,276.25
B- Fees							
State Internal Revenue Service	12020402	25,291,594.00	200,000.00	200,000.00	0.00	25,091,594.00	7,434,993.00
Jigawa State College of Education	12020405	4,352,000.00	28,700,000.00	28,700,000.00	0.00	(24,348,000.00)	2,500,000.00
Jigawa State College of Education and Legal Studies	12020405			6,000,000.00	0.00		
Ministry of Works & Transport	12020405		500,000.00	500,000.00	0.00	(500,000.00)	
Ministry of Works & Transport	12020415	500,000.00	12,000,000.00	12,000,000.00	0.00	(11,500,000.00)	
Due Process & Project Monitoring Bureau	12020417	3,270,000.00	5,000,000.00	5,000,000.00	0.00	(1,730,000.00)	330,000.00
Pilgrim Welfare Agency	12020420	52,209,395.00	3,000,000.00	3,000,000.00	0.00	49,209,395.00	2,599,845.00
High Court of Justice	12020426	1,255,000.00	1,200,000.00	1,200,000.00	0.00	55,000.00	6,695,000.00
Sharia Court of Appeal	12020426	4,910,765.00	9,000,000.00	9,000,000.00	0.00	(4,089,235.00)	
Government House	12020427		2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	631,000.00
Administration & Finance Directorate	12020427		2,500,000.00	2,500,000.00	0.00	(2,500,000.00)	195,615,300.00
Chieftaincy & Religious Affairs Department	12020427	3,500,000.00	10,000,000.00	10,000,000.00	0.00	(6,500,000.00)	377,500.00
Council Affairs Department	12020427		32,000,000.00	32,000,000.00	0.00	(32,000,000.00)	28,872,900.00
Office of the Head of State Civil Service	12020427	129,000.00	150,000.00	150,000.00	0.00	(21,000.00)	5,461,066.20
Manpower Development Institute	12020427		500,000.00	500,000.00	0.00	(500,000.00)	135,000.00
Directorate of Local Government Audit	12020427		60,000.00	60,000.00	0.00	(60,000.00)	
Ministry of Agriculture & Natural Resources	12020427		691,000.00	691,000.00	0.00	(691,000.00)	
Mineral Resources Development Agency	12020427		50,000.00	50,000.00	0.00	(50,000.00)	80,000.00
Jigawa State Agency for Youth Empowerment and Employment	12020427	1,250,000.00	100,000,000.00	100,000,000.00	0.00	(98,750,000.00)	400,000.00

Rural Electricity Board	12020427	590,000.00	1,000,000.00	1,000,000.00	0.00	(410,000.00)	2,122,300.00
Jigawa Roads Maintenance Agency	12020427		500,000.00	500,000.00	0.00	(500,000.00)	
Ministry of Water Resources	12020427	900,000.00	1,260,000.00	1,260,000.00	0.00	(360,000.00)	
Rural Water Supply and Sanitation Agency	12020427	5,160,000.00	6,000,000.00	6,000,000.00	0.00	(840,000.00)	5,921,000.00
Small Town Water Supply Agency	12020427	3,960,000.00	4,000,000.00	4,000,000.00	0.00	(40,000.00)	
High Court of Justice	12020427	50,000.00	400,000.00	400,000.00	0.00	(350,000.00)	519,580.00
Sharia Court of Appeal	12020427	150,000.00	1,000,000.00	1,000,000.00	0.00	(850,000.00)	
Ministry of Basic Education	12020427	5,217,015.00	1,424,000.00	1,424,000.00	0.00	3,793,015.00	
State Universal Basic Education Board (SUBEB)	12020427	8,075,000.00	25,850,000.00	25,850,000.00	0.00	(17,775,000.00)	200,437.38
Jigawa State Agency for Nomadic Education	12020427	375,000.00	1,000,000.00	1,000,000.00	0.00	(625,000.00)	
Agency for Mass Education	12020427	100,000.00	150,000.00	150,000.00	0.00	(50,000.00)	
Ministry of Higher Education, Science & Technology	12020471	1,600,000.00	3,500,000.00	3,500,000.00	0.00	(1,900,000.00)	58,481,129.76
Science & Technical Education Board	12020427	1,110,000.00	1,000,000.00	1,000,000.00	0.00	110,000.00	31,359,844.30
Islamic Education Bureau	12020427	500,000.00	500,000.00	500,000.00	0.00	-	16,082,413.72
Sule Lamido University	12020427	137,500.00	600,000.00	600,000.00	0.00	(462,500.00)	
Jigawa State Polytechnic	12020427	500,000.00	3,000,000.00	3,000,000.00	0.00	(2,500,000.00)	
Binyaminu Usman Polytechnic, Hadejia	12020427	90,000.00	350,000.00	350,000.00	0.00	(260,000.00)	
Jigawa State Polytechnic for Information and Communication Technology	12020427		700,000.00	700,000.00	0.00	(700,000.00)	6,072,585.18
Jigawa State College of Education	12020427	6,000,000.00	10,000,000.00	10,000,000.00	0.00	(4,000,000.00)	
Jigawa State College of Education and Legal Studies	12020427		1,000,000.00	1,000,000.00	0.00	(1,000,000.00)	
Jigawa State College of Remedial Studies	12020427	1,050,000.00	2,000,000.00	2,000,000.00	0.00	(950,000.00)	
Primary Health Care Development Agency	12020437	9,500,000.00	5,000,000.00	5,000,000.00	0.00	4,500,000.00	100,000.00
Ministry of Information Youths, Sports and Culture	12020438		200,000.00	200,000.00	0.00	(200,000.00)	
Ministry of Environment and Climate Change	12020441	700,000.00	5,000,000.00	5,000,000.00	0.00	(4,300,000.00)	
Jigawa State Environmental Protection Agency (JISEPA)	12020441	470,000.00	2,000,000.00	2,000,000.00	0.00	(1,530,000.00)	
Ministry of Land , Housing, Urban Development & Regional Planning	12020437	335,000.00	5,000,000.00	5,000,000.00	0.00	(4,665,000.00)	4,662,200.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020447	2,364,000.00	5,000,000.00	5,000,000.00	0.00		
Jigawa State College of Education and Legal Studies			150,000.00	150,000.00	0.00		
Jigawa State Agricultural Research Institute	12020441		1,000,000.00	1,000,000.00	0.00	(1,000,000.00)	
Babura General Hospital	12020441	13,505,500.00	40,000,000.00	40,000,000.00	0.00	(26,494,500.00)	9,652,425.00
Birnin Kudu General Hospital	12020441	18,210,400.00	30,200,000.00	30,200,000.00	0.00	(11,989,600.00)	4,390,000.00
Birniwa General Hospital	12020441	12,406,501.00	30,000,000.00	30,000,000.00	0.00	(17,593,499.00)	4,105,474.00
Dutse General Hospital	12020441	30,000,000.00	35,000,000.00	35,000,000.00	0.00	(5,000,000.00)	1,129,261.27
Gumel General Hospital	12020441	8,279,566.00	25,000,000.00	25,000,000.00	0.00	(16,720,434.00)	9,032,031.00
Gwaram Cottage Hospital	12020441	19,436,337.00	29,000,000.00	29,000,000.00	0.00	(9,563,663.00)	1,000,000.00
Hadejia General Hospital	12020441	26,666,666.00	40,000,000.00	40,000,000.00	0.00	(13,333,334.00)	1,410,777.03
Hadejia Tuberculosis and Leprosy Hospital	12020445	185,000.00	-		0.00	185,000.00	9,800,000.00
Jahun General Hospital	12020447	15,438,090.00	30,000,000.00	30,000,000.00	0.00	(14,561,910.00)	
Kafin Hausa (Bulangu) Cottage Hospital	12020441	6,247,100.00	7,384,000.00	7,384,000.00	0.00	(1,136,900.00)	938,336.03
Kafin Hausa General Hospital	12020448	7,775,010.00	15,000,000.00	15,000,000.00	0.00	(7,224,990.00)	
Kazaure General Hospital	12020464	30,850,567.00	1,200,000.00	1,200,000.00	0.00	29,650,567.00	2,633,210.26
Ringim General Hospital	12020448	15,776,300.00	20,000,000.00	20,000,000.00	0.00	(4,223,700.00)	57,375.00
Jigawa State Housing Authority	12020445	1,235,960.00	30,000,000.00	30,000,000.00	0.00	(28,764,040.00)	
Ministry of Land , Housing, Urban Development & Regional Planning	12020449	1,255,000.00	5,000,000.00	5,000,000.00	0.00	(3,745,000.00)	
Sule Lamido University	12020449		10,000,000.00	10,000,000.00	0.00		
Urban Development Board	12020449	1,350,000.00	30,000,000.00	30,000,000.00	0.00	(28,650,000.00)	

Ministry of Commerce, Industries and Co-operatives	12020449	2,265,000.00	9,000,000.00	9,000,000.00	0.00		
Mineral Resources Development Agency	12020448		550,000.00	550,000.00	0.00	(550,000.00)	
Jigawa State Housing Authority	12020452	7,780,976.00	150,000,000.00	150,000,000.00	0.00	(142,219,024.00)	
Urban Development Board	12020487	4,160,000.00	30,000,000.00	30,000,000.00	0.00	(25,840,000.00)	
Sule Lamido University	12020452	8,707,585.00	12,000,000.00	12,000,000.00	0.00	(3,292,415.00)	
Sule Lamido University			6,250,000.00	6,250,000.00	0.00		
Jigawa State College of Education and Legal Studies	12020452	0.00	250,000.00	250,000.00	0.00	(250,000.00)	
Sule Lamido University	12020455	26,935.00	95,000.00	95,000.00	0.00	(68,065.00)	
Jigawa State Polytechnic for Information and Communication Technology	12020452	34,938,453.00	111,650,000.00	111,650,000.00	0.00	(76,711,547.00)	
Jigawa State College of Education and Legal Studies	12020452	77,508,201.00	136,000,000.00	136,000,000.00	0.00	(58,491,799.00)	276,711,747.89
College of Nursing Science Hadejia	12020453	8,240,314.00	12,000,000.00	12,000,000.00	0.00		
College of Nursing Science Babura	12020453		20,015,000.00	20,015,000.00	0.00	(20,015,000.00)	
State Independent Electoral Commission	12020455		681,000.00	681,000.00	0.00	(681,000.00)	100,000.00
Ministry of Basic Education	12020453	375,000.00	200,000.00	200,000.00	0.00	175,000.00	55,392,028.46
State Universal Basic Education Board (SUBEB)	12020453	35,500.00	850,000.00	850,000.00	0.00	(814,500.00)	1,110,966.47
Science and Technology	12020453		100,000.00	100,000.00	0.00		
Jigawa State Polytechnic	12020458	14,271,020.00	6,000,000.00	6,000,000.00	0.00	8,271,020.00	1,631,018.00
Jigawa State College of Education and Legal Studies	12020455	3,850,000.00	66,100,000.00	66,100,000.00	0.00	(62,250,000.00)	
Sule Lamido University	12020455	28,000,000.00	425,000,000.00	425,000,000.00	0.00	(397,000,000.00)	
Ministry of Health	12020455	8,708,000.00	5,000,000.00	5,000,000.00	0.00	3,708,000.00	
College of Nursing Science Birnin Kudu	12020455	16,756,660.00	37,634,000.00	37,634,000.00	0.00	(20,877,340.00)	
Dutse Model / Capital School	12020456	199,856,670.00	228,000,000.00	228,000,000.00	0.00	(28,143,330.00)	103,082,845.38
Jigawa State Polytechnic	12020456	150,858,921.00	130,500,000.00	130,500,000.00	0.00	20,358,921.00	
Binjaminu Usman Polytechnic, Hadejia	12020456	37,416,340.00	50,000,000.00	50,000,000.00	0.00	(12,583,660.00)	45,582,086.10
Jigawa State Polytechnic for Information and Communication Technology	12020456	17,458,816.00	68,546,000.00	68,546,000.00	0.00	(51,087,184.00)	
Jigawa State College of Education	12020456	50,280,103.00	90,000,000.00	90,000,000.00	0.00	(39,719,897.00)	
Jahun General Hospital	12020463		400,000.00	400,000.00	0.00		
Jigawa State College of Remedial Studies	12020456	16,100,000.00	66,100,000.00	66,100,000.00	0.00	(50,000,000.00)	163,317,691.36
College of Health Science and Technology Jahun	12020456	22,971,000.00	50,000,000.00	50,000,000.00	0.00	(27,029,000.00)	69,958,042.49
Jahun General Hospital	12020464	319,170.00	500,000.00	500,000.00	0.00	(180,830.00)	35,760,692.00
Babura General Hospital	12020464	4,837,930.00	6,000,000.00	6,000,000.00	0.00	(1,162,070.00)	
Birnin Kudu General Hospital	12020464	4,001,750.00	6,125,000.00	6,125,000.00	0.00	(2,123,250.00)	
Birniwa General Hospital	12020464	7,325,860.00	8,500,000.00	8,500,000.00	0.00	(1,174,140.00)	
Dutse General Hospital	12020464	10,000,000.00	22,000,000.00	22,000,000.00	0.00	(12,000,000.00)	
Gumel General Hospital	12020464	7,983,225.00	19,000,000.00	19,000,000.00	0.00	(11,016,775.00)	190,026.88
Gwarang Cottage Hospital	12020464	7,631,654.00	21,000,000.00	21,000,000.00	0.00	(13,368,346.00)	
Hadejia General Hospital	12020464	32,666,666.00	49,000,000.00	49,000,000.00	0.00	(16,333,334.00)	
Jahun General Hospital	12020464	12,223,900.00	13,000,000.00	13,000,000.00	0.00	(776,100.00)	
Kafin Hausa General Hospital	12020464		350,000.00	350,000.00	0.00	(350,000.00)	24,733,587.50
Kazaure General Hospital	12020464	25,331,130.00	41,000,000.00	41,000,000.00	0.00	(15,668,870.00)	
Kazaure Psychiatric Hospital	12020466	1,200,000.00	1,200,000.00	1,200,000.00	0.00	-	
Ringim General Hospital	12020467	2,812,100.00	3,000,000.00	3,000,000.00	0.00	(187,900.00)	
Manpower Development Institute	12020467	0.00	127,515,000.00	127,515,000.00	0.00	0.00	
Jigawa State Residents Identity Management Agency (JISIRIMA)	12020470	0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	
Ministry of Agriculture & Natural Resources	12020471	42,000.00	1,000,000.00	1,000,000.00	0.00	(958,000.00)	34,384,589.61
State Universal Basic Education Board (SUBEB)	12020471	0.00	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	

Ministry of Higher Education, Science & Technology	12020473	210,000.00	600,000.00	600,000.00	0.00	(390,000.00)	4,662,200.00
Ministry of Works & Transport	12020472		1,200,000.00	1,200,000.00	0.00		
Ministry of Higher Education, Science & Technology	12020471				0.00		190,026.88
Ministry of Works & Transport	12020475	700,000.00	2,000,000.00	2,000,000.00	0.00	(1,300,000.00)	965,115.91
Ministry of Works & Transport	12020475						400,000.00
Ministry of Higher Education, Science & Technology	12020427						5,080,000.00
Ministry of Land , Housing, Urban Development & Regional Planning	120204438	4,897,000.00	50,000,000.00	50,000,000.00	0.00	(45,103,000.00)	18,370,535.00
Office of the Auditor General	12020479	585,000.00	750,000.00	750,000.00	0.00	(165,000.00)	135,000.00
State Internal Revenue Service		0.00	1,500,000.00	1,500,000.00	0.00		
Ministry of Land , Housing, Urban Development & Regional Planning		0.00	15,000,000.00	15,000,000.00	0.00		
Ministry of Land , Housing, Urban Development & Regional Planning	12020483	688,556.00	100,000,000.00	100,000,000.00	0.00	(99,311,444.00)	
Ministry of Health	12020484	2,550,000.00	5,000,000.00	5,000,000.00	0.00	(2,450,000.00)	
Jigawa State Agricultural Research Institute	12020485	0.00	500,000.00	500,000.00	0.00	(500,000.00)	
Binyaminu Usman Polytechnic, Hadejia	12020485	5,883,836.00	10,000,000.00	10,000,000.00	0.00	(4,116,164.00)	656,564.28
Binyaminu Usman Polytechnic, Hadejia	12020456						33,671,560.58
Jigawa State Polytechnic for Information and Communication Technology	12020485	16,845,300.00	10,000,000.00	10,000,000.00	0.00	6,845,300.00	6,072,585.18
Ministry of Works & Transport	12020479						82,000.00
Ministry of Works & Transport	12020479						2,500,000.00
Urban Development Board	12020491	500,000.00	10,000,000.00	10,000,000.00	0.00	(9,500,000.00)	
Small Town Water Supply Agency	12020492	1,563,000.00	4,000,000.00	4,000,000.00	0.00	(2,437,000.00)	3,308,196.25
Jigawa State Water board	12020492						39,264,291.13
Ministry of Water Resources	12020492	0.00	32,000,000.00	32,000,000.00	0.00		
State Internal Revenue Service	12020493	0.00	200,000.00	200,000.00	0.00		1,455,000.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020483						181,274,980.80
State Internal Revenue Service	12020494	157,000.00	1,000,000.00	1,000,000.00	0.00	(843,000.00)	
State Internal Revenue Service	12020494	785,100.00	3,000,000.00	3,000,000.00	0.00	(2,214,900.00)	
Urban Development Board	12020494	10,021,000.00	100,000,000.00	100,000,000.00	0.00	(89,979,000.00)	
High Court of Justice	12020426						10,188,440.00
State Internal Revenue Service	12020495	8,934,693.25	7,000,000.00	7,000,000.00	0.00	1,934,693.25	5,979,993.00
Ministry of Justice	12020497	83,996,109.00	500,000,000.00	500,000,000.00	0.00	(416,003,891.00)	976,400,056.04
Sub-Total Fees		1,319,476,739.25	3,664,630,000.00	3,670,780,000.00	0.00	(2,345,153,260.75)	2,523,414,851.32
					0.00		
C- Fines		ACTUAL 2024	FINAL BUDGET	INITIAL/APPROVED BUDGET	0.00	VARIANCE	ACTUAL 2023
High Court of Justice	12020501	2,454,103.00	9,400,000.00	9,400,000.00	0.00	(6,945,897.00)	4,107,700.00
jigawa state of education and legal studies	12020501		450,000.00	450,000.00	0.00	(450,000.00)	
Sule Lamido University	12020501	438,450.00	100,000.00	100,000.00	0.00	338,450.00	2,807,402.00
Sub-Total Fines		2,892,553.00	9,950,000.00	9,950,000.00	0.00	(7,057,447.00)	6,915,102.00
D- Sales		ACTUAL 2024	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Due Process & Project Monitoring Bureau	12020601	28,000.00	90,000.00	90,000.00	0.00	(62,000.00)	
Sule Lamido University	12020601	50,000.00	100,000.00	100,000.00	0.00	(50,000.00)	

Ministry of Information Youths, Sports and Culture	12020601	200,000.00	150,000.00	150,000.00	0.00	50,000.00	
Sule Lamido University	12020603	0.00	100,000.00	100,000.00	0.00	(100,000.00)	50,468,369.00
Directory Salary and pension administration	12020603	0.00	500,000.00	500,000.00	0.00	(500,000.00)	
Babura General Hospital	12020602	1,779,900.00	2,600,000.00	2,600,000.00	0.00	(820,100.00)	460,998.00
Birnin Kudu General Hospital	12020603	1,823,293.00	2,600,000.00	2,600,000.00	0.00	(776,707.00)	5,567,594.37
Birniwa General Hospital	12020603	1,867,250.00	2,000,000.00	2,000,000.00	0.00	(132,750.00)	
Dutse General Hospital	12020603	3,000,000.00	4,000,000.00	4,000,000.00	0.00	(1,000,000.00)	
Gumel General Hospital	12020603	1,181,935.00	2,000,000.00	2,000,000.00	0.00	(818,065.00)	40,000.00
Gumel General Hospital	12020612						2,825,199.51
Gwaram Cottage Hospital	12020603	4,184,500.00	3,400,000.00	3,400,000.00	0.00	784,500.00	
Hadejia General Hospital	12020603	3,433,000.00	5,000,000.00	5,000,000.00	0.00	(1,567,000.00)	5,134,157.00
Jahun General Hospital	12020603	407,705.00	600,000.00	600,000.00	0.00	(192,295.00)	563,876.73
Kafin Hausa (Bulangu) Cottage Hospital	12020603	984,700.00	780,000.00	780,000.00	0.00	204,700.00	4,487,868.00
Kafin Hausa General Hospital	12020603	1,462,070.00	1,650,000.00	1,650,000.00	0.00	(187,930.00)	857,929.22
Kazaure General Hospital	12020603	3,688,611.00	5,000,000.00	5,000,000.00	0.00	(1,311,389.00)	174,500.00
Kazaure Psychiatric Hospital	12020603	700,000.00	700,000.00	700,000.00	0.00	-	
Ringim General Hospital	12020603	1,855,100.00	3,000,000.00	3,000,000.00	0.00	(1,144,900.00)	
Rasheed Shekoni Specialist Hospital	12020603	3,200,000.00	9,500,000.00	9,500,000.00	0.00	(6,300,000.00)	379,000.00
Sule Lamido University	12020603	0.00	15,000,000.00	15,000,000.00	0.00	(15,000,000.00)	99,200.00
Jigawa State Agricultural Research Institute	12020608	0.00	15,000,000.00	15,000,000.00	0.00	(15,000,000.00)	
Sule Lamido University	12020604	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	
Jigawa State Polytechnic	12020604	0.00	500,000.00	500,000.00	0.00	(500,000.00)	
Babura General Hospital	12020604	63,686,829.00	100,000,000.00	100,000,000.00	0.00	(36,313,171.00)	1,211,883.65
Birniwa General Hospital	12020608	35,981,213.00	85,000,000.00	85,000,000.00	0.00	(49,018,787.00)	
Gumel General Hospital	12020612	104,358,103.00	120,000,000.00	120,000,000.00	0.00	(15,641,897.00)	
Gwaram Cottage Hospital	12020612	47,667,256.00	52,600,000.00	52,600,000.00	0.00	(4,932,744.00)	20,000.00
Hadejia General Hospital	12020612	66,670,000.00	100,000,000.00	100,000,000.00	0.00	(33,330,000.00)	
Jahun General Hospital	12020612	68,384,051.00	94,000,000.00	94,000,000.00	0.00	(25,615,949.00)	
Kafin Hausa (Bulangu) Cottage Hospital	12020612	18,080,443.00	18,241,000.00	18,241,000.00	0.00	(160,557.00)	
Kafin Hausa General Hospital	12020612	46,690,000.00	55,000,000.00	55,000,000.00	0.00	(8,310,000.00)	
Kazaure General Hospital	12020612	80,559,142.00	157,000,000.00	157,000,000.00	0.00	(76,440,858.00)	58,107,648.44
Kazaure Psychiatric Hospital	12020612	3,500,000.00	3,500,000.00	3,500,000.00	0.00	-	1,875,511.00
Ringim General Hospital	12020612	90,798,910.00	86,600,000.00	86,600,000.00	0.00	4,198,910.00	2,563,876.73
Manpower Development and Training Directorate	12020614	198,000.00	500,000.00	500,000.00	0.00	(302,000.00)	7,460,195.00
Jigawa State Housing Authority	12020614		140,000,000.00	140,000,000.00	0.00	(140,000,000.00)	
Manpower Development Institute	12020616		2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	56,338,055.16
Civil Service Commission	12020616	870,000.00	3,200,000.00	3,200,000.00	0.00	(2,330,000.00)	
Local Government Service Commission	12020616	2,673,000.00	2,000,000.00	2,000,000.00	0.00	673,000.00	6,640,718.97
Ministry of Finance	12020616	2,243,500.00	7,428,000.00	7,428,000.00	0.00	(5,184,500.00)	99,000.00
Jigawa State Housing Authority	12020616	35,000.00	5,000,000.00	5,000,000.00	0.00	(4,965,000.00)	7,310,233.00
Judicial Service Commission	12020616	110,000.00	250,000.00	250,000.00	0.00	(140,000.00)	85,505,127.11
State Independent Electoral Commission	12020616		150,000,000.00	150,000,000.00	0.00	(150,000,000.00)	
Agency for Mass Education	12020616	295,000.00	350,000.00	350,000.00	0.00	(55,000.00)	

Ministry of Higher Education, Science & Technology	12020616	160,000.00	240,000.00	240,000.00	0.00	(80,000.00)	16,340,687.32
Dutse Model / Capital School	12020616	984,000.00	2,000,000.00	2,000,000.00	0.00	(1,016,000.00)	56,616,336.48
Islamic Education Bureau	12020616		1,070,000.00	1,070,000.00	0.00	(1,070,000.00)	
Jigawa State Scholarship Board	12020616	9,394,500.00	20,000,000.00	20,000,000.00	0.00	(10,605,500.00)	
Sule Lamido University	12020616	15,257,935.00	15,000,000.00	15,000,000.00	0.00	257,935.00	5,395,918.61
Binyaminu Usman Polytechnic, Hadejia	12020616	432,630.00	7,000,000.00	7,000,000.00	0.00	(6,567,370.00)	10,503,505.45
Jigawa State Polytechnic for Information and Communication Technology	12020616	819,276.00	4,356,000.00	4,356,000.00	0.00	(3,536,724.00)	280,000.00
Jigawa State College of Education	12020616	7,010,719.00	8,300,000.00	8,300,000.00	0.00	(1,289,281.00)	252,200.00
Jigawa State College of Remedial Studies	12020616	2,500,000.00	4,000,000.00	4,000,000.00	0.00	(1,500,000.00)	56,616,336.48
Jigawa State College of Islamic and legal Studies							71,946,691.60
College of Nursing Science Birnin Kudu	12020616	2,720,000.00	2,720,000.00	2,720,000.00	0.00	-	
Ministry of Finance							5,267,050.00
College of Health Science and Technology Jahun	12020616	7,000,000.00	19,250,000.00	19,250,000.00	0.00	(12,250,000.00)	328,660.00
History and Culture Bureau	12020616	50,000.00	60,000.00	60,000.00	0.00	(10,000.00)	
Jigawa State Television	12020623	14,594,437.00	25,000,000.00	25,000,000.00	0.00	(10,405,563.00)	64,077,987.43
Jigawa State Broadcasting Corporation (Radio)	12020623	20,920,217.00	45,000,000.00	45,000,000.00	0.00	(24,079,783.00)	30,861,341.00
Binyaminu Usman Polytechnic, Hadejia	12020616		7,000,000.00	7,000,000.00	0.00	(7,000,000.00)	50,468,369.00
Sule Lamido University	12020616						44,248,349.00
Dutse Model / Capital School	12020616						1,163,600.00
Ministry of Information Youths, Sports and Culture	12020623		250,000.00	250,000.00	0.00	(250,000.00)	
Ministry of Finance	12020628	4,950,500.00	46,000,000.00	46,000,000.00	0.00	(41,049,500.00)	18,547,150.00
Jigawa State Polytechnic for Information and Communication Technology							193,494,972.10
Islamic Education Bureau							26,683,974.00
College of Health Science and Technology Jahun							5,201,520.00
Jigawa State College of Islamic and legal Studies							9,185,609.00
College of Nursing Science Birnin Kudu							9,000,275.37
School of Midwifery Science Birnin Kudu							6,710,559.28
School of Nursing Science Hja							3,170,392.00
School of Midwifery Science Babura							2,580,035.00
College of Health Science and Technology Jahun							5,201,520.00
Binyaminu Usman Polytechnic, Hadejia	12020624		1,000,000.00	1,000,000.00	0.00	(1,000,000.00)	2,331,226.60
Ministry of Agriculture & Natural Resources	12020625		378,000,000.00	378,000,000.00	0.00	(378,000,000.00)	
Agency for Mass Education	12020630		300,000.00	300,000.00	0.00	(300,000.00)	
Sub-Total Sales		749,440,725.00	1,845,485,000.00	1,845,485,000.00	-	(1,096,044,275.00)	994,665,206.61
E- Earnings		ACTUAL 2024	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2023
Jigawa State College of Education	12020701	3,350,000.00	5,000,000.00	5,000,000.00	0.00	(1,650,000.00)	
Jigawa Roads Maintenance Agency	12020703		500,000.00	500,000.00	0.00	(500,000.00)	345,897.00
Binyaminu Usman Polytechnic, Hadejia	12020703	40,000.00	500,000.00	500,000.00	0.00	(460,000.00)	
Ministry of Women Affairs & Social Development	12020705		500,000.00	500,000.00	0.00	(500,000.00)	972,200.00
Birnin Kudu General Hospital	12020707	316,667.00	475,000.00	475,000.00	0.00	(158,333.00)	43,212,287.60

Hadejia General Hospital	12020707	3,444,251.00	5,000,000.00	5,000,000.00	0.00	(1,555,749.00)	20,088,617.00
Kafin Hausa General Hospital	12020707	2,782,980.00	8,000,000.00	8,000,000.00	0.00	(5,217,020.00)	1,941,344.00
Gumel General Hospital	12020707		10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	3,015,296.14
Jahun General Hospital	12020707		56,000,000.00	56,000,000.00	0.00	(56,000,000.00)	13,488,623.88
Rasheed Shekoni Specialist Hospital	12020707	9,000,000.00	91,000,000.00	91,000,000.00	0.00	(82,000,000.00)	
Ministry of Commerce, Industries and Co-operatives	12020710	30,000.00	-		0.00	30,000.00	
Manpower Development Institute	12020710	24,389,550.00	73,000,000.00	73,000,000.00	0.00	(48,610,450.00)	
Sule Lamido University	12020710	4,071,614.00	15,000,000.00	15,000,000.00	0.00	(10,928,386.00)	7,209,607.01
Ministry of Information Youths, Sports and Culture	12020710		300,000.00	300,000.00	0.00	(300,000.00)	
Library Board	12020713	350,000.00	2,000,000.00	2,000,000.00	0.00	(1,650,000.00)	358,000.00
Manpower Development Institute	12020714	688,000.00	83,000,000.00	83,000,000.00	0.00	(82,312,000.00)	37,880,425.00
Binyaminu Usman Polytechnic, Hadejia	12020714	47,550.00	3,000,000.00	3,000,000.00	0.00	(2,952,450.00)	351,600.00
Jigawa State College of Remedial Studies	12020717	1,000,000.00	700,000.00	700,000.00	0.00	300,000.00	189,750.00
Jigawa State College of Remedial Studies							259,870.00
Ministry of Information Youths, Sports and Culture	12020716	7,000.00	500,000.00	500,000.00	0.00	(493,000.00)	35,000.00
Ministry of Agriculture & Natural Resources	12020718		5,000,000.00	5,000,000.00	0.00		
History and Culture Bureau	12020717	96,000.00	150,000.00	150,000.00	0.00	(54,000.00)	50,000.00
ministry ofWorks	12020720			300,000.00	0.00		
Ministry of Environment and Climate Change	12020729	500,000.00	400,000.00	400,000.00	0.00	100,000.00	
Birnin Kudu General Hospital	12020722	13,956,520.00	88,600,000.00	88,600,000.00	0.00	(74,643,480.00)	
Dutse General Hospital	12020722	60,000,000.00	89,000,000.00	89,000,000.00	0.00	(29,000,000.00)	56,140,774.01
Rasheed Shekoni Specialist Hospital	12020722	7,372,000.00	111,000,000.00	111,000,000.00	0.00	(103,628,000.00)	
Sule Lamido University	12020723	6,501,423.00	6,000,000.00	6,000,000.00	0.00	501,423.00	7,046,514.74
Manpower Development Institute	12020724	36,646,495.00	71,500,000.00	71,500,000.00	0.00	(34,853,505.00)	1,772,025.21
Rasheed Shekoni Specialist Hospital	12020724	3,590,000.00	10,000,000.00	10,000,000.00	0.00	(6,410,000.00)	
State Internal Revenue Service	12020728	65,137,853.15	52,000,000.00	52,000,000.00	0.00	13,137,853.15	6,223,750.00
Ministry of Environment and Climate Change	12020729	100,000.00	1,500,000.00	1,500,000.00	0.00	(1,400,000.00)	247,000.00
History and Culture Bureau	12020730	60,000.00	840,000.00	840,000.00	0.00	(780,000.00)	
Jigawa State Printing Press	12020731	243,381,881.00	5,000,000.00	5,000,000.00	0.00	238,381,881.00	608,100.00
Ministry of Works & Transport	12020732	61,000,000.00	135,000,000.00	135,000,000.00	0.00	(74,000,000.00)	
Manpower Development Institute	12020733	20,092,733.00	29,000,000.00	29,000,000.00	0.00	(8,907,267.00)	44,537,164.25
Manpower Development Institute							25,627,406.00
Dutse Capital Development Authority (DCDA)	12020734	422,500.00	1,000,000.00	1,000,000.00	0.00	(577,500.00)	
Ministry of Works & Transport	12020735	100,000.00	500,000.00	500,000.00	0.00	(400,000.00)	
Sub-Total Earning		568,475,017.15	960,965,000.00	961,265,000.00	0.00	(387,489,982.85)	271,601,251.84
F. Rent on Government Buildings - General		ACTUAL 2024	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2023
Ministry of Finance					0.00	-	
Jigawa State Housing Authority	12020801	4,469,534.00	10,000,000.00	10,000,000.00	0.00	(5,530,466.00)	8,841,633.69
Jigawa State Housing Authority	12020803	2,785,020.00	8,000,000.00	8,000,000.00	0.00	(5,214,980.00)	6,297,057.48
Sub-Total Rent of Government Buildings		7,254,554.00	18,000,000.00	18,000,000.00	0.00	(10,745,446.00)	15,138,691.17

Grants & Reimbursement from Local Government - Directorate Chieftaincy & relegiuos (1474 Hisba Guards Allow).	12021309	108,540,000.00	96,000,000.00	96,000,000.00	0.00	-	12,540,000.00	220,247,529.38
Grants & Reimbursement from Local Government -JBC (Allura Da Zara Prog.)	12021309	9,720,000.00	0.00	0.00	0.00	-	9,720,000.00	
Grants & Reimbursement from Local Government - Ministry of Information (Mountly bulletin)	12021309	6,480,000.00	0.00	0.00	0.00	-	6,480,000.00	
Grants & Reimbursement from Local Government - Ministry of Works & Transport	12021309	6,776,677,600.00	115,300,000.00	115,300,000.00	0.00	-	6,661,377,600.00	3,805,222,500.05
Grants & Reimbursement from Local Government - Ministry of Water Resources	12021309	2,926,745,371.00	2,250,000,000.00	2,250,000,000.00	0.00	-	676,745,371.00	2,114,096,996.00
Grants & Reimbursement from Local Government - Water Borad Servicing Charges Reverse Rate	12021309	66,830,141.25	0.00	0.00	0.00	-	66,830,141.25	
Grants & Reimbursement from Local Government -STOWA Servicing Charges	12021309	142,399,950.00	0.00	0.00	-	-	142,399,950.00	
Jigawa State Rehabilitation Board	12021309	141,948,000.00	227,000,000.00	227,000,000.00	0.00		85,052,000.00	141,948,000.00
Grants & Reimbursement from Local Government -Sule Lamido University	12021309		801,570,000.00	681,570,000.00	120,000,000.00		801,570,000.00	700,868,999.96
Grants & Reimbursement from Local Government Other receipts								9,731,207,361.73
Grants & Reimbursement from Local Government - Primary Health Care Development Agency(Masaki Nutrition Project)	12021309	282,706,068.00	113,000,000.00	113,000,000.00	-		169,706,068.00	
Grants & Reimbursement from Local Government - Ministry for Local Government	12021309	543,788,915.75	6,719,300,000.00	4,484,300,000.00	2,235,000,000.00		6,175,511,084.25	363,436,362.10
Grants & Reimbursement from Local Government - local Government PHCD	12021310	5,216,068,087.14	3,301,000,000.00	3,301,000,000.00	0.00		0.00	282,706,068.00
Grants & Reimbursement from Local Government - Local Government Primary Education Funding (SUBEB LEA)	12021311	20,843,235,691.87	21,500,000,000.00	21,500,000,000.00	0.00		0.00	18,204,263,960.31
Grants & Reimbursement from Local Government - Federal Government Grant & Reibursement		1,962,330,000.00	9,500,000,000.00	2,500,000,000.00	7,000,000,000.00		0.00	659,213,404.00
Grants & Reimbursement from Local Government - Student Fees Subsidy Grant			137,000,000.00	137,000,000.00	0.00		0.00	60,000,000.00
Total Reimbursement		43,358,528,439.31	48,338,042,000.00	38,776,578,000.00	9,700,000,000.00		(1,299,852,660.30)	37,484,400,663.11
Grand-Total Non-Tax Revenue		53,340,815,398.70	59,136,884,000.00	49,581,870,000.00	9,700,000,000.00		(4,922,246,228.91)	42,487,840,549.76

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 4

AID AND GRANTS

Economic Code	Item Description	Actual Receipts 2024		FINAL BUDGET		Variance		Actual Receipts 2023	
		N		N		N		N	
130103	Domestic Grants								
13010305	Global Education Grants (World Bank BESDA Project)							2,851,797,098.12	
13010307	Basic Healthcare Provision Fund Receipts (Ministry of Health)	0.00		1,751,000,000.00	-	1,751,000,000.00		659,213,404.00	
13010307	Basic Healthcare Provision Fund Receipts (Primary Health Care Development Agency)	178,385,843.65		497,000,000.00	-	318,614,156.35		560,131,589.56	
13010307	Basic Healthcare Provision Fund Receipts(Primary Health Care Development Agency IMPACT)	1,087,225,934.40		0.00		1,087,225,934.40		0.00	
13010308	APPEALS Project Grants(JARDA)	0.00		500,000,000.00	-	500,000,000.00		0.00	
13010309	Ecological Funds Ministry of Environment)	0.00		1,500,000,000.00	-	1,500,000,000.00		849,435,458.39	
13010310	World Bank Nigeria for Women Project	5,250,000,466.20		650,000,000.00		4,600,000,466.20		0.00	
13010311	Infrastructure support Grant			28,000,000,000.00	-	28,000,000,000.00		0.00	
	Sub-Total Domestic Grants	6,515,612,244.25		32,898,000,000.00	-	26,382,387,755.75		4,920,577,550.07	
130104	Foreign Grants								
13010402	Unicef Primary Healthcare Grants	2,070,202,334.11		600,000,000.00	-	1,470,202,334.11		846,481,958.00	
13010403	Sasakawa Global Agricultural Grants			12,000,000.00		12,000,000.00		13,516,600.00	
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,543,517,866.00		670,000,000.00	-	873,517,866.00		1,096,467,911.00	
13010406	Adolescent Girls Initiative for Learning & Empowerment (World Bank Counterpart Fund)	8,168,186,506.40		5,500,000,000.00	-	2,668,186,506.40		0.00	
	Sub-Total Foreign Grants	11,781,906,706.51		6,782,000,000.00	-	2,331,720,200.11		1,956,466,469.00	
	GRAND TOTAL	18,297,518,950.76		39,680,000,000.00	-	28,714,107,955.86		6,877,044,019.07	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
OTHER CAPITAL RECEIPTS

NOTE 5

S/N		OTHER CAPITAL RECEIPTS		2024					
		DESCRIPTION	CODE	ACTUAL 2024 N	FINAL BUDGET N	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE N	ACTUAL 2023 N
1		Recapitalization from MDAs							
		Ministry of Finance(Local Governments Capital Contributions)	14020201	9,396,000,000.00	15,000,000,000.00	15,000,000,000.00		-5,604,000,000.00	6,109,999,999.70
		Ministry of Finance(Federal Govt COVID-19 Accelerated Responsive State Programme CARES)	14020216	0.00	0.00			0.00	1,517,605,982.70
		Sub-Total Recapitalization from MDAs		9,396,000,000.00	15,000,000,000.00	15,000,000,000.00	-	(5,604,000,000.00)	7,627,605,982.40
2		2% LG Capital Contribution							
		Sule Lamido University Kafin Hausa 2% L. G. Capital Contribution	14020201	1,305,294,520.25	1,463,000,000.00	1,123,000,000.00	340,000,000.00	-157,705,479.75	881,124,949.72
		Sub- Total 2% LG Capital Contribution		1,305,294,520.25	1,463,000,000.00	1,123,000,000.00	340,000,000.00	-157,705,479.75	881,124,949.72
3		State Univ. Basic Education Board Programmes							
		State Univ. Basic Education Board (Federal UBEC (Matching Grants)	14020204	-	2,136,600,000.00	2,136,600,000.00		- 2,136,600,000.00	2,247,598,343.88
		Physically & Mentally Challenge	14020204	494,643.55	-			494,643.55	342,211,358.41
		Teachers Professional Development Programme	14020204	169,664,808.54	42,000,000.00	42,000,000.00		127,664,808.54	341,668,402.00
		Project Monitoring	14020204	-	-			0.00	593,377,523.90
		Self Help Project account	14020204	536,364.72	30,000,000.00	30,000,000.00		-29,463,635.28	426,183,868.73
		SBMC/SIP Project Account	14020204	1,071,390.57	372,400,000.00	372,400,000.00		-371,328,609.43	
		Sub-Total UBEC Programmes		171,767,207.38	2,581,000,000.00	2,581,000,000.00	-	(2,409,232,792.62)	3,951,039,496.92
4		Tetfund Grants							
		Sule Lamido University Kafin Hausa	14020201	1,357,725,159.42	3,843,000,000.00	3,843,000,000.00		-2,485,274,840.58	
		Jigawa State Polytechnic	14020205	1,253,156,891.74	1,110,000,000.00	1,110,000,000.00		143,156,891.74	
		Bilyaminu Usman Polytechnic Hadejia	14020205	926,507,210.35	330,000,000.00	330,000,000.00		596,507,210.35	

	Jigawa State College of Education, Gumel	14020205	888,448,237.01	665,000,000.00	665,000,000.00	223,448,237.01	
	Jigawa State College of Education and Legal Studies, Ringim	14020205	273,397,694.05	0.01	0.01	273,397,694.04	
	Sub-Total Tefund		4,695,235,192.57	5,948,000,000.01	5,948,000,000.00	(1,248,764,807.44)	-
5	Water, Sanitation & Hygiene						
	Ministry of Water Resources	14020208	0.00	-		0.00	-
	Jigawa State Water Board	14020208	0.00	20,000,000.00	20,000,000.00	-20,000,000.00	-
	Rural Water Supply & Sanitation Authority	14020215	0.00	200,000,000.00	200,000,000.00	-200,000,000.00	-
	Rural Water Supply & Sanitation Authority	14020215	0.00	150,000,000.00	150,000,000.00	-150,000,000.00	-
	Sub-Total Water, Sanitation & Hygiene		-	370,000,000.00	370,000,000.00	-	-
6	Primary Health Care Development Agency MNCH, Immunization & Unicef						
	Ministry of Health (Coprep Program)	14020218	-	928,000,000.00	928,000,000.00	(928,000,000.00)	315,277,641.85
	Primary Health Care Development Agency LG Capital Contribution	14020201					220,214,100.35
	Sub-Total MNCH, Immunization & Unicef		-	928,000,000.00	928,000,000.00	(928,000,000.00)	535,491,742.20
7	Agricultural Programmes						
	Jigawa Agric & Rural Dev. Authority (Grant from African Development Bank)	14020210	413,817,812.30	1,444,000,000.00	1,444,000,000.00	-1,030,082,187.70	597,557,958.58
	Jigawa Agric & Rural Dev. Authority (COVID 19 Grant to FADAMA)	14020216	0.00	-		0.00	150,000,000.00
	Sub-Total Agricultural Programmes		413,817,812.30	1,444,000,000.00	1,444,000,000.00	(1,030,082,187.70)	747,557,958.58
8	EU/DFID						
	Budget and Economic Planning Directorate (SDG)	14020211	0.00	250,000,000.00	250,000,000.00	(150,000,000.00)	0.00
	Sub-Total SDG Funds		-	250,000,000.00	250,000,000.00	(150,000,000.00)	-
	UBEC Programmes						
	State Universal Basic Education Board (Federal UBEC Grants)	14020204					4,137,922,272.04
	Sub-Total						4,137,922,272.04

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 6

Total

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
SALARIES & WAGES - SUMMARY BY SECTOR

NOTE 7

7.A	PERSONNEL COST	2024			2023
		ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		N	N	N	N
	ADMINISTRATIVE SECTOR	3,512,316,167.26	4,540,110,000.00	216,604,943.50	3,588,811,430.00
	ECONOMIC SECTOR	2,139,115,325.82	4,820,103,000.00	2,171,071,689.51	3,895,889,317.42
	LAW & JUSTICE	1,759,553,021.53	2,477,843,000.00	104,744,978.47	1,627,733,172.96
	SOCIAL SECTOR	48,768,690,917.00	52,939,088,000.00	3,236,075,754.92	43,239,455,168.84
	CONSOLIDATED REVENUE FUND CHARGES	145,147,483.14	72,356,000.00	765.20	136,223,098.93
	TOTAL	56,324,822,914.75	64,849,500,000.00	5,728,498,131.60	52,488,112,188.15

7.B	PERSONNEL ANALYSIS	2024		2023
		ACTUAL 2024	BUDGET	ACTUAL 2023
	TOTAL NO. OF EMPLOYEES	39,399	49,226	39,889
	TOTAL NO. EMPLOYED	6,043		755
	TOTAL NO. RETIRED	356		
	TOTAL NO. DEAD	59		(622.00)
	TOTAL	45,857.00	49,226.00	40,022.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 8

SOCIAL CONTRIBUTION

NOTE	17% Government Staff Contributory Pension	2024				2023	
		DESCRIPTION	ACTUAL 2024 N	BUDGET N	VARIANCE N	ACTUAL 2023 N	ACTUAL 2023 N
8		JANUARY	121,827,093.12	153,850,000.00	-	121,827,093.12	118,531,900.84
		FEBRUARY	121,915,539.08	153,850,000.00	-	121,915,539.08	119,929,949.32
		MARCH	121,671,143.81	153,850,000.00	-	121,671,143.81	119,763,346.37
		APRIL	121,913,675.22	153,850,000.00	-	121,913,675.22	119,676,008.32
		MAY	122,060,757.90	153,850,000.00	-	122,060,757.90	119,884,659.32
		JUNE	121,982,641.35	153,850,000.00	-	121,982,641.35	0.00
		JULY	123,049,370.59	153,850,000.00	-	123,049,370.59	120,577,929.29
		AUGUST	122,261,618.22	153,850,000.00	-	122,261,618.22	119,562,743.03
		SEPTEMBER	123,968,927.48	153,850,000.00	-	123,968,927.48	120,611,016.09
		OCTOBER	125,975,119.31	153,850,000.00	-	125,975,119.31	120,810,706.66
		NOVEMBER	123,250,175.94	153,850,000.00	-	123,250,175.94	120,971,875.01
		DECEMBER	220,215,147.97	323,234,000.00	-	220,215,147.97	120,998,331.83
		TOTAL	1,570,091,209.99	2,015,584,000.00	-	1,570,091,209.99	1,321,318,466.08

REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
SOCIAL BENEFITS

NOTE 9

NOTE	DESCRIPTION	2024					2023
		ACTUAL 2024	INITIAL BUDGET	REVIEW III	FINAL BUDJET 2024	VARIANCE	ACTUAL 2023
		N	N			N	N
	Gratuity	1,943,730.00	50,000,000.00		50,000,000.00	48,056,270.00	-
	Pension	525,630,496.73	700,000,000.00		700,000,000.00	174,369,503.27	547,638,588.71
	Death Benefits	-	500,000,000.00		500,000,000.00	500,000,000.00	2,861,705.08
9	Contract Staff Gratuity	20,001,129.28	60,000,000.00		60,000,000.00	39,998,870.72	41,914,877.31
	State Intervention to Contributory Pension Scheme	4,966,152,014.49	-	4,967,000,000.00	4,967,000,000.00	847,985.51	-
	Severance Gratuity	-	51,632,000.00		51,632,000.00	51,632,000.00	0.00
	Bereaved Family Allowance	-	4,000,000.00		4,000,000.00	4,000,000.00	0.00
	Social Security Allow. Destitute	-	220,031,000.00		220,031,000.00	220,031,000.00	0.00
	TOTAL	5,513,727,370.50	1,585,663,000.00	4,967,000,000.00	6,552,663,000.00	1,038,935,629.50	592,415,171.10

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
OVERHEAD (OTHER RECURRENT)

NOTE 10

OVERHEAD COSTS BY SECTOR		2024		2023
S/N	DESCRIPTION	ACTUAL EXPENDITURE 2024	FINAL BUDGET 2024 ₦	ACTUAL EXPENDITURE 2023
1	ADMINISTRATION SECTOR	18,485,505,703.47	18,876,278,000.00	9,814,411,480.05
2	ECONOMIC SECTOR	12,956,618,299.32	18,542,428,150.00	10,858,131,948.52
3	LAW AND JUSTICE SECTOR	1,467,184,486.27	1,560,909,350.00	847,453,719.58
4	SOCIAL SECTOR	18,745,963,613.56	21,279,455,000.00	8,637,203,108.54
	GRAND TOTAL	51,655,272,102.62	60,259,070,500.00	30,157,200,256.70

OVERHEAD COSTS BY FUNCTION		2024		2023
S/N	DESCRIPTION	ACTUAL 2024	BUDGET	ACTUAL 2023
		N	N	N
1	Transport & Travelling - General	4,350,721,532.50	5,009,779,000.00	1,698,955,181.69
2	Utilities General	791,030,729.19	813,596,000.00	819,859,986.23
3	Materials and Supplies - General	10,737,707,040.74	11,846,516,000.00	2,239,747,981.80
4	Maintenance Services - General	9,813,051,456.52	10,949,391,000.00	6,664,564,488.29
5	Training - General	1,566,177,232.46	1,874,267,000.00	3,116,521,561.26
6	Other Services - General	1,815,189,443.99	1,863,368,000.00	1,669,385,748.93
7	Consulting and Professional Services	693,045,828.90	1,296,738,500.00	216,315,380.33
8	Fuel and Lubricant - General	2,286,974,194.04	2,891,140,000.00	1,365,829,334.71
9	Financial Charges - General	23,686,896.49	46,704,000.00	187,019,787.27
10	Miscellaneous Expenses - General	19,577,687,747.79	23,667,571,000.00	12,179,000,806.19
	TOTAL	51,655,272,102.62	60,259,070,500.00	30,157,200,256.70

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 11 GRANTS AND CONTRIBUTIONS

NOTE	DETAILS:	2024			2023
		ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		N	N	N	N
22040109	Grant to Communities and NGOs	2,133,874,554.00	2,137,000,000.00	3,125,446.00	459,944,842.21
22040113	Assistance and Donation General	74,481,020.00	88,554,000.00	14,072,980.00	-
	TOTAL	2,208,355,574.00	2,225,554,000.00	17,198,426.00	459,944,842.21

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 12		SUBSIDY			
NOTE	DETAILS:	2024			2023
	SUBSIDY (Foreing Students)	ACTUAL 2024	BUDGET 2024	VARIANCE	ACTUAL 2023
12		N	N	N	N
	Feb- 2024 India Visa	3,000,000.00			
	Feb-2024 Air Ticket	5,794,896.00			
	March-2024 India University	8,050,000.00			
	March-2024 India University	23,288,444.00			
	April- 2024 Informatic Singapore	41,602,090.00			
	May-2024 Informatic Institute	24,924,870.00			
	June- 2024 Singapore	153,000,000.00			
	September- 2024 Cyprus	4,000,000,000.00			
	Nov- cyprus	1,305,000,000.00			
	Nov- cyprus	103,000,000.00			
	GRAND TOTAL	5,667,660,300.00	5,000,000,000.00	(667,660,300.00)	11,854,735,787.96

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 13 **DEPRECIATION ON PROPERTY, PLANT AND EQUIPMENT**

NOTE	DETAILS:	2024	2023
		₦	₦
13A	LAND & BUILDING	3,745,244,144.99	12,436,709,228.62
	INFRASTRUCTURE	10,799,662,098.87	13,708,020,109.26
	PLANT & MACHINERY	5,494,644,813.15	3,856,189,595.08
	TRANSPORTATION EQUIPMENT	4,048,956,610.86	2,325,302,614.94
	OFFICE EQUIPMENT	1,078,289,887.15	444,391,166.41
	FURNITURE & FITTINGS	4,446,745,125.67	2,783,557,595.74
	SUB-TOTAL	29,613,542,680.70	35,554,170,310.05

NOTE 13 **DEPRECIATION ON INVESTMENT PROPERTY**

NOTE	DETAILS:	2024	2023
		₦	₦
13B	LAND & BUILDING	4,017,427,630.56	3,202,035,492.42
	INFRASTRUCTURE	871,270,478.76	369,758,804.87
	PLANT & MACHINERY	1,564,531,932.90	945,963,531.26
	TRANSPORTATION EQUIPMENT	2,564,959,309.17	655,468,651.53
	OFFICE EQUIPMENT	3,270,682,651.84	954,708,492.79
	FURNITURE & FITTINGS	2,674,575,844.05	1,744,233,980.99
	SUB-TOTAL	14,963,447,847.28	7,872,168,953.86
10.3	GRAND TOTAL	44,576,990,527.98	43,426,339,263.91

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 14 **IMPAIRMENT ON PROPERTY, PLANT AND EQUIPMENT**

NOTE	DETAILS:	2024	2023
		₦	₦
14A	LAND & BUILDING	8,243,395,626.64	7,785,275,411.42
	INFRASTRUCTURE	8,581,769,411.26	8,036,081,860.33
	PLANT & MACHINERY	2,235,809,205.07	1,645,524,792.58
	TRANSPORTATION EQUIPMENT	1,213,675,033.83	793,808,086.20
	OFFICE EQUIPMENT	164,161,580.52	151,705,545.36
	FURNITURE & FITTINGS	752,377,386.29	1,187,808,047.93
	SUB-TOTAL	21,191,188,243.60	19,600,203,743.83

NOTE 14 **IMPAIRMENT ON INVESTMENT PROPERTY**

NOTE	DETAILS:	2024	2023
		₦	₦
14B	LAND & BUILDING	9,201,637,318.80	3,675,977,162.11
	INFRASTRUCTURE	654,373,069.76	169,793,243.20
	PLANT & MACHINERY	636,529,229.06	108,596,613.39
	TRANSPORTATION EQUIPMENT	403,256,258.81	60,198,240.96
	OFFICE EQUIPMENT	311,402,028.69	87,680,427.98
	FURNITURE & FITTINGS	475,794,324.77	200,238,061.02
	SUB-TOTAL	11,682,992,229.88	4,302,483,748.64
14	GRAND TOTAL	32,874,180,473.47	23,902,687,492.47

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 15

AMORTISATION

NOTE	DETAILS:	2024	2023
		₦	₦
15	GOODWILL/LEGACY ASSETS	483,700,418.75	19,235,982,729.78
	Research and Development	10,470,692.79	-
	Broadcast Right	5,000,000.00	-
	Staff Human Intellect	217,508.00	-
	Licence and Trade Marcks	16,438,875.50	-
	GRAND TOTAL	515,827,495.04	19,235,982,729.78

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 16

BAD DEBT

NOTE	DETAILS:	2024	2023
16		₦	₦
	Youth Empowerment Programmes		5,684,236,854.70
	Distribution of loan ATM to beneficiaries of J-CARES	117,000,000.00	-
	Empowerment loan to SMEs	75,000,000.00	-
	Intervention of mobile food vending machines	15,973,612.20	-
	Distribution of tricycle machines loan to youth	22,750,000.00	-
	Empowerment of N50,000.00 loan each to women and youth as start up capital	50,000,000.00	-
	GRAND TOTAL	280,723,612.20	5,684,236,854.70

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
PUBLIC DEBT CHARGES

NOTE 17

NOTE	PUBLIC DEBT CHARGES	2023		2024					OUTSTANDING LOAN C/F 2024
		BAL. B/F 2023	ADDITIONAL LOAN 2024	TOTAL LOAN 2024	ACTUAL REPAYMENT 2025 (PRINCIPAL)	BUDGET	VARIANCE	VARIANCE (%)	
				₪		₪			₪
17	Domestic Loan Re-payment (Principal & Interest)	42,758,073,964.49	3,706,975,458.63	45,213,370,371.52	45,213,370,371.52	5,500,000,000.00	1,793,024,541.37	67.40	1,329,234,426.88
	External Loan Re-payment (Principal & Interest)	20,229,069,889.61	15,609,950,228.73	35,839,020,118.34	0.00	1,300,000,000.00	(14,309,950,228.73)	1,200.77	35,839,020,118.34
	TOTALS	62,987,143,854.10	19,316,925,687.36	81,052,390,489.86	45,213,370,371.52	6,800,000,000.00	(12,516,925,687.36)	284.07	37,168,254,545.22

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 18 OTHER CONSOLIDATED REVENUE FUND CHARGES

NOTE	DESCRIPTION	2024	2023
		₦	₦
18	Other Consolidated Revenue Fund Charges	-	72,396,231,591.64
		-	72,396,231,591.64

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024									
NOTE 19 CAPITAL EXPENDITURE SUMMARY BY SECTOR									
S/N	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
1	ADMINISTRATIVE SECTOR	20,010,317,862.09	15,344,469,000.00	1,052,696,000.00	5,020,000,000.00	(1,047,000,000.00)	20,370,165,000.00	359,847,137.91	10,131,514,063.07
2	ECONOMIC SECTOR	161,307,000,392.93	78,831,960,000.00	3,664,115,000.00	59,153,000,000.00	20,169,000,000.00	161,818,075,000.00	511,074,607.07	49,779,411,326.09
3	LAW AND JUSTICE	606,014,820.76	1,433,000,000.00	384,264,350.00	255,000,000.00	(410,000,000.00)	1,662,264,350.00	1,056,249,529.24	777,144,247.67
4	SOCIAL SECTOR	63,467,547,243.58	80,924,271,000.00	2,754,786,000.00	13,605,000,000.00	(23,650,000,000.00)	73,634,057,000.00	10,166,509,756.42	42,508,623,423.76
	TOTAL	245,390,880,319.36	176,533,700,000.00	7,855,861,350.00	78,033,000,000.00	(4,938,000,000.00)	257,484,561,350.00	12,093,681,030.64	103,196,693,060.59

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 20

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2024	2023
20A				₦	₦
	1	Government House	Zenith Bank	46,899,300.89	71,856,635.65
	2	Deputy Governor's Office	GTBank	1,298,771.08	30,233,472.71
	3	Directorate of Protocol	Zenith Bank	101,013.67	19,603,020.38
	4	Due Process & Project Monitoring Bureau	Zenith Bank	877,389.58	4,116,038.17
	5	Pilgrim Welfare Agency	FCMB	16,745.98	35,495,615.79
	6	Administration & Finance Directorate	Sterling Bank	10,509.56	12,270.18
	7	Liaison Office Kaduna	Unity Bank	2,084.74	302,040.38
	8	Liaison Office Lagos	Unity Bank	716.49	510,029.03
	9	Liaison Office Kano	Unity Bank	1,065.01	101,044.95
	10	Liaison Office Abuja	Zenith Bank	3,588.67	4,001,159.93
	11	Chieftaincy & Religious Affairs Department	Zenith Bank	3,645,624.54	6,568,475.42
	12	Jigawa State Hisbah Board		-	-
	13	Research, Evaluation and Political Affairs Directorate	Zenith Bank	254,325.67	7,429,584.57
	14	Special Service Directorate	Zenith Bank	13,603,201.86	7,391,475.13
	15	Council Affairs Department	UBA	4,916.17	1,488,950.17
	16	Jigawa State Agency for the Control of AIDS	FCMB	3,433.33	181,136.85
	17	Jigawa State Agricultural Research Institute Kazaure	Zenith Bank	2,349.62	267,008.17
	18	State House of Assembly	Fidelity	1,602,869.97	66,214,945.79
	19	State House of Assembly	Fidelity	4,891,145.51	5,226,295.95
	20	State House of Assembly	Fidelity	265,864.26	2,625.73
	21	State House of Assembly	Fidelity	41,341,984.82	9,812,025.01
	22	Assembly Service Commission	Fidelity	17,899.00	993,361.88
	23	Office of the Head of State Civil Service	Unity Bank	28,774,223.01	96,395,334.49
	24	Establishment and Service Matters Directorate	First Bank	6,463.85	377,864.95
	25	Manpower Development and Training Directorate	First Bank	13,961.87	5,970,073.12
	26	Directorate of Salary and Pension Administration	FCMB	89,519,631.32	55,467,534.92
	27	Manpower Development Institute	UBA	3,694.98	12,817.77
	28	Office of the Auditor General	Polaris bank	326,836.31	2,922,767.62
	29	Directorate of Local Government Audit	Access Bank	40,851,356.50	23,896,955.96
	30	Jigawa State Audit Service Commission		0.00	0.0
	31	Civil Service Commission	Eco Bank	11,569.18	1,148,014.27
	32	Local Government Service Commission	Sterling Bank	65,837,652.56	20,818,685.06
	33	State Independent Electoral Commission	Zenith Bank	14,906,389.39	551,410.11
	34	Ministry For Special Duties	Keystone Bank	17,809.74	1,013,101.42
	35	Guidance and Counselling Department	Unity Bank	574.34	120,906.53

36	State Emergency Management Agency (SEMA)	Unity Bank	165,962,678.84	264,228,691.26
37	Ministry of Agriculture & Natural Resources	Sterling Bank	124.00	4,967.10
38	Jigawa State Agricultural & Rural Development Authority	Zenith Bank	1,689,556.12	1,689,556.12
39	Farmers And Herdsman Board	Unity Bank	657,842.87	247,609.88
40	Ministry of Finance (Professional Loan)	Keystone Bank	3,294,323.96	2,151,752.03
41	Ministry of Finance (Admin and Finance)	Unity Bank	251,660,885.32	710,156,953.44
42	Ministry of Finance (Car Loan Main Account)	Unity Bank	5,515,153.25	82,813,105.43
43	Ministry of Finance (Special Car Loan)	Heritage		70,880,255.20
44	Accountant General Office (Overhead)	Zenith Bank	1,031,954,006.61	180,588,997.02
45	Treasury Department (Stabilization Fund Provision)	Sterling Bank		48,746,703.65
46	Debt Management Unit	Zenith Bank		
47	State Internal Revenue Service	Eco Bank	3,116,775.79	285,710.75
48	Ministry of Commerce, Industries and Co-operatives	GTBank	50,335.92	1,069,859.21
49	Mineral Resources Development Agency	Unity Bank	1,130.04	1,921.30
50	State Investment Promotion Agency	GTBank	21,347.00	12,419,719.80
51	Jigawa State Agency for Youth Empowerment and Employment	Unity Bank	37,088.28	42,754,501.67
52	Jigawa State Agency for Youth Empowerment and Employment	Eco Bank		481,211,647.04
53	Ministry of Works & Transport	Unity Bank	12,423.40	143,570.73
54	Jigawa Roads Maintenance Agency	Unity Bank	32,154.64	3,044,676.11
55	Rural Electricity Board	Sterling Bank	8,176,792.24	74,573,372.05
56	Fire Service Directorate	Sterling Bank	1,075,920.00	598,598.17
57	Ministry of Budget and Economic Planning	Fidelity	988,162.29	12,357,015.32
58	Economic Planning Board	Zenith Bank	86,455.93	8,065,166.38
59	Jigawa State Bureau of Statistics (JSBS)	Unity Bank	61,435,680.41	9,780,422.09
60	Ministry of Water Resources	Zenith Bank	31,641,474.12	176,004,304.44
61	Jigawa state Water Board	Unity Bank	270,472.89	1,396.07
62	Rural Water Supply and Sanitation Agency	Unity Bank	8,955.35	29,869.24
63	Small Town Water Supply Agency	Zenith Bank	87,111.55	370,054.98
64	Ministry of Lands, Housing, Urban & Regional Planning Development	Zenith Bank	30,900,820.36	44,447,127.00
65	Jigawa State Housing Authority	Access Bank	4,052,262.58	10,556,755.53
66	Urban Development Board	Unity Bank	71,332.24	35,123.37
67	Dutse Capital Development Authority (DCDA)	Unity Bank	21,925.32	36,175.88
68	High Court of Justice	Unity Bank	68,263,445.46	15,587,311.45
69	Sharia Court of Appeal	Zenith Bank	3,051,365.37	9,023,894.64
70	Sharia Court of Appeal	Sterling Bank		5,179,807.60
71	Judicial Service Commission	Zenith Bank	6,980.23	9,379.55
72	Ministry of Justice	Zenith Bank	4,605.60	574,247.05
73	Justice Sector and Law Reform Commission	Eco Bank		104.19

74	Ministry of Women Affairs & Social Development	Zenith Bank	27,738.08	211,174.84
75	Jigawa State Rehabilitation Board	Keystone Bank	0.00	31,300,112.94
76	Ministry of Power & Energy	Polaris bank	4,513,739.38	0.00
77	Ministry of Basic Education	Zenith Bank	10,771,957.41	44,747,928.50
78	State Universal Basic Education Board (SUBEB)	Unity Bank	302,061,764.08	24,915.05
79	Jigawa State Agency for Nomadic Education	Zenith Bank	22,219.12	6,005,332.04
80	Agency for Mass Education	Eco Bank	1,898.09	304,437.09
81	Jigawa State Tsangaya Board	Unity Bank		-
82	Ministry of Higher Education, Science & Technology	Zenith Bank	5,531,960.72	31,016,057.24
83	State Educational Inspectorate & Monitoring Unit	Zenith Bank	971.87	14,554.08
84	Dutse Model / Capital School	Sterling Bank	2,444,467.07	161,131.60
85	Bamaina Academy	Unity Bank	844,302.67	17,742.50
86	Science & Technical Education Board	Zenith Bank	1,859,186.26	36,101,293.59
87	Islamic Education Bureau	UBA	2,879,709.46	30,792,719.38
88	Library Board	Access Bank	1,090.31	91,505.31
89	Jigawa State Scholarship Board	Unity Bank	616,804.97	264,174.50
90	Sule Lamido University - Main Account	Zenith Bank	707,323,477.57	
91	Sule Lamido University - Overhead	UBA	15,664,434.58	6,910.58
92	Sule Lamido University Overhead- 2	Access Bank	1,247,579.01	17,953,678.01
93	Sule Lamido University - Revenue	Unity Bank	32,984,238.62	-
94	Sule Lamido University (STUDENT ACCOUNT)	Zenith Bank	204,830,652.21	138,127,306.91
95	Jigawa State Polytechnic	Zenith Bank	96,775,440.80	32,317,100.66
96	Binyaminu Usman Polytechnic, Hadejia	Zenith Bank	18,708,201.28	-
97	Binyaminu Usman Polytechnic, Hadejia	Unity Bank	74,081.53	1,052,053.11
98	Binyaminu Usman Polytechnic, Hadejia	Unity Bank	2,061.91	2,319.91
99	Institute of Information Technology	Unity Bank	335,049.42	6,398,703.00
100	Jigawa State College of Education	Zenith Bank	55,151,144.36	6,398,703.96
101	Jigawa State College of Education and Legal Studies	Unity Bank	286,073.14	
102	Jigawa State College of Education and Legal Studies	Zenith Bank	2,663,382.90	105,883.81
103	Jigawa State College of Remedial Studies, Babura	Unity Bank	4,141.29	
104	Jigawa State College of Remedial Studies, Babura	Zenith Bank	56,740.23	826,581.05
105	Ministry of Health	Union Bank	376,337,487.12	123,146,931.29
106	Babura General Hospital	FCMB	1,923.20	10,076.11
107	Birnin Kudu General Hospital	Unity Bank	183,915.03	1,821.01
108	Birniwa General Hospital	Unity Bank	103,407.18	
109	Birniwa General Hospital	Unity Bank	6,495.05	286,058.27
110	Bulangu Cottage Hospital	Unity Bank	14,937.20	
111	Dutse General Hospital	Unity Bank	5,616,469.05	4,755,382.49

112	Dutse General Hospital	Union Bank	16,122.90	13,255.06
113	Gumel General Hospital	Union Bank	65,503.03	426,855.75
114	Gwaram Cottage Hospital	Union Bank	2,615.24	1,088,175.34
115	Hadejia General Hospital	Zenith Bank	1,546,367.37	1,052,053.11
116	Hadejia Tuberculosis and Leprosy Hospital	Unity Bank	4,237.17	44,931.12
117	Jahun General Hospital	Union Bank	100,042.10	500,403.00
118	Kafin Hausa General Hospital	Access Bank	8,054.57	492,664.05
119	Kazaure General Hospital	Polaris bank	863,160.36	22,372.06
120	Kazaure Psychiatric Hospital	Unity Bank	2,766.10	101,467.00
121	Ringim General Hospital	Polaris bank	68,292.02	499,496.37
122	Primary Health Care Development Agency	Unity Bank	9,445,827.13	9,445,827.13
123	Office of the Provost, College of Nursing Science	Polaris bank	5,064,783.96	1,270,570.84
124	College of Nursing Science Birnin Kudu	Unity Bank	849,042.83	164,376.89
125	School of Midwifery Birnin Kudu	Polaris bank	-	50,487.72
126	School of Midwifery Birnin Kudu	Zenith Bank	-	156,527.82
127	College of Nursing Birnin Kudu	Polaris bank	6,034,262.02	
128	College of Nursing Birnin Kudu	Unity Bank	894,042.83	
129	College of Nursing Science Hadejia	FCMB	534,292.98	307,257.91
130	School of Midwifery Babura	Unity Bank	1,692,731.77	370,829.30
131	College of Nursing Science Babura	Access Bank	2,917,060.10	1,227.47
132	College of Health Science and Technology Jahun	GTBank	60,832.74	3,752,100.26
133	College of Health Science and Technology Jahun	Unity Bank	1,049,791.82	
134	Rasheed Shekoni Specialist Hospital	Access Bank	29,465.99	1,872,390.92
135	Ministry of Information Youths, Sports and Culture	Unity Bank	330,708.03	272,376.44
136	History and Culture Bureau	Eco Bank	8,003.44	10,486.48
137	Jigawa State Television	GTBank	118,720.59	1,295,169.56
138	Jigawa State Broadcasting Corporation (Radio)	Access Bank	62,358.37	76,416.38
139	Jigawa State Printing Press	Sterling Bank	13,160.18	34,654.25
140	Jigawa State Sports Council	Sterling Bank	4,513,739.38	6,236.87
141	Ministry of Environment	Unity Bank	51,567,812.47	110,787,299.51
142	Jigawa State Environmental Protection Agency (JISEPA)	GTBank	37,894.70	4,251,873.92
143	Alternative Energy Agency	Access Bank	13,404.58	78,189.57
144	Ministry Of Local Government	Sterling Bank	28,171,326.61	10,976,490.39
145	JIPHARMA (DRUGS ACCOUNT)	Unity Bank		20,642,070.77
146	Resident Identity Management Agency	Zenith Bank	-	0.00
147	JS PUBLIC COMPLAINTS & ANTI CORRUPTION COMMISSION	GTBank	3,249,069.40	0.00
148	General Hospital Garki		-	0.00
149	General Hospital Gwiwa		377,205.65	0.00
			3,998,926,392.05	3,432,680,122.89

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2024	2023
20B	1	Local Government Service Commission	Sterling Bank		621,309.45
	2	Office of the Accountant General	Zenith Bank		-
	3	Ministry of Commerce, Industries and Co-operatives	Zenith Bank		-
	4	Ministry of Works & Transport	Zenith Bank		-
	5	Jigawa state Water Board	Unity Bank		692,896.07
	6	Rural Water Supply and Sanitation Agency	Unity Bank		14,095.89
	7	Rural Water Supply and Sanitation Agency	Unity Bank		35,162.89
	8	Small Town Water Supply Agency	Unity Bank		2,109.14
	9	Ministry of Lands, Housing, Urban & Regional Planning Development	Unity Bank		-
	10	Urban Development Board	Zenith Bank		-
	11	Jigawa State Agency for Nomadic Education	Zenith Bank		-
	12	Jigawa State Scholarship Board	Sterling Bank		-
	13	Sule Lamido University MAIN ACCOUNT	Zenith Bank	971,566,297.73	107,815,920.64
	14	Sule Lamido University			2,307.00
	15	Jigawa State Polytechnic	Zenith Bank		-
	16	Binyaminu Usman Polytechnic, Hadejia	UBA		211,275.86
	17	Institute of Information Technology	Zenith Bank		479,908.81
	18	Jigawa State College of Education	Polaries	11,077,313.02	6,259,800.33
	19	Jigawa State College of Education			5,938,633.28
	20	Jigawa State College of Education and Legal Studies	UNITY BANK		103,883.81
	21	Jigawa State College of Remedial Studies			35,366.19
	22	Jigawa State College of Remedial Studies			15,493,264.61
	23	Ministry of Health	UNITY BANK		-
	24	Babura General Hospital	ZENITH BANK		2,952,854.34
	25	Birnin Kudu General Hospital			6,986.86
	26	Birnin Kudu General Hospital			30,853.91
	27	Birnin Kudu General Hospital			18,646.59
	28	Birnin Kudu General Hospital			197,842.99
	29	Birniwa General Hospital	UNION BANK		106,539.20
	30	Dutse General Hospital	UNITY BANK		223,476.44
	31	Gumel General Hospital		5,808,349.16	128,958.95
	32	Gumel General Hospital			1,540,991.93
	33	Gumel General Hospital			1,225,329.91
	34	Gumel General Hospital			4,278.81
	35	Gumel General Hospital			351,654.87
	36	Gumel General Hospital			450,237.05
	37	Gwaram Cottage Hospital	UNITY BANK		-
	38	Hadejia General Hospital	UNITED BANK		244,459,151.83
	39	Jahun General Hospital	ZENITH BANK		-
	40	Kafin Hausa General Hospital			192,107.95

41	Kafin Hausa General Hospital			67,246.53
42	Kafin Hausa General Hospital			11,302.82
43	Kafin Hausa General Hospital			605,732.56
44	Kazaure General Hospital			3,529,229.23
45	Kazaure General Hospital			235,770.40
46	Kazaure General Hospital			5,732.54
47	Kazaure General Hospital			4,331,539.34
48	Ringim General Hospital			214,167.63
49	Ringim General Hospital			37,015.53
50	Primary Health Care Development Agency	DIAMOND BANK		2,317,810.34
51	College of Nursing Science Birnin Kudu	UNITY BANK		1,898,272.99
52	School of Midwifery Birnin Kudu	UNITY BANK		-
53	College of Nursing Science Hadejia	SKYE BANK		-
54	Rasheed Shekoni Specialist Hospital	FCMB BANK		-
55	Jigawa State Television	GTBANK		-
56	Jigawa State Printing Press	DIAMOND BANK		1,380.13
57	Jigawa State Environmental Protection Agency (JISEPA)	ZENITH BANK		-
			988,451,959.91	402,851,045.64

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2024	2023
20C	1	Rural Water Supply and Sanitation Agency	FIDELITY BANK	8,955.35	4,118,239.33
	2	State Universal Basic Education Board (SUBEB) SBMC/SIP PROJECT A/C	FIDELITY BANK	1,644,973.50	689,494.00
	3	State Universal Basic Education Board (SUBEB) SELF HELP A/C	ZENITH BANK	55,803.21	536,346.72
	4	State Universal Basic Education Board (SUBEB) TPD A/C	FIDELITY BANK	15,370,247.38	140,753,037.70
	5	State Universal Basic Education Board (SUBEB) MATCHING GRANT	ZENITH BANK	6,592,299,050.03	3,571,411,431.15
	6	State Universal Basic Education Board (SUBEB) BESDA ADVANCED A/C	ZENITH BANK	1,220,632,492.51	2,037,862,302.43
	7	Sule Lamido University (TETFUND EDUCATION ACCOUNT)	ACCESS BANK	161,293,647.45	127,259,088.91
	8	Sule Lamido University (TETFUND PROJECT ACCOUNT)	Access Bank	524,105,909.46	706,850,589.09
	9	Sule Lamido University (RETENTION ACCOUNT)	Sterling Bank	63,113,139.87	57,553,417.37
	10	Sule Lamido University (TETFUND USD DOMICILIARY A/C \$ 370.07 @ N1,645.00)	Access Bank	669,794.65	448,826.93
	11	Sule Lamido University (NEED ASSESSMENT PROJECTS ACCOUNT)	CBN	3,625,805.33	3,625,805.33
	12	Sule Lamido University (AWARD & PRIZES ACCOUNT)	Access Bank	342,765.58	342,765.58
	13	Jigawa State Polytechnic (TETFUND PROJECT)	ZENITH BANK	237,346,751.72	47,828,803.55
	14	Jigawa State Polytechnic (TETFUND Education)	ZENITH BANK	10,556,437.04	52,058,910.88

15	Binyaminu Usman Polytechnic, Hadejia	UBA	21,832,502.93	1,058,286.43
16	State House of Assembly	FIDELITY BANK	154,985,997.73	
17	Institute of Information Technology	ZENITH BANK	1,592,940.71	19,677,588.94
18	Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	ZENITH BANK	55,151,444.36	148,348.51
19	Birniwa General Hospital	UNION BANK		286,058.27
20	Jigawa State Agency for Youth Empowerment and Employment (J CARES)	UBA	10,050,740.39	
21	Jigawa State Agency for Youth Empowerment and Employment (5% CSR)	FIDELITY BANK	1,608,162,569.87	
22	Jigawa State Printing Press	UNITY BANK	2,936,027.40	
23	Jigawa state Agriculture Acresal RE-4 SEM-ARI LS	STERLING BANK	781,483,612.99	
24	Jigawa state Agriculture Acresal RE-4 SEM-ARI LS (USD \$ 7,980,938.67 @ N1,645.00 Official rate on 31st DEC. 2024)	STERLING BANK	13,128,644,112.15	
25	Jigawa state Agriculture Acresal RE-4 SEM-ARI LS	STERLING BANK	129,642,566.42	1,081,073,196.71
26	Special Intervation Program SIPS	FCMB	5,908,212.00	1,377,772.19
27	Suitanable Delopment Grants	First Bank	948,064.85	1,408,396.98
28	Jigawa State Subeb PHY & Mental Challengd	ZENITH BANK	31,766.40	31,817.40
29	State House of Assembly	FIDELITY BANK		944,911,385.09
30	NG CARES			837,143.41
31	NG CARES (Commerce)	ZENITH BANK	15,060,129.38	1,764,045.59
32	NG CARES (RA 3 FADAMA)	JAIZ BANK	211,009,393.35	231,002,515.62
33	NG CARES (CASH TRANSFER UNIT)	JAIZ BANK	8,127,875.47	45,221.80
34	NG CARES			51,782,902.17
35	NG CARES (EMPOWERMENT)	JAIZ BANK	35,576,427.13	
36	NG CARES (BUDGET)	Zenith Bank Plc	7,410,298.27	
37	IMPACT Project (Dollar Acct. (\$4,491,909.13 @ 1,645)		7,389,190,518.85	
38	DD IMPACT Project Govt Acct		509,782,516.50	
39	CP IMPACT Project		77,629,941.75	
40	JS NFW Program Account (Dollar Acct. (\$3,000,000 @ 1,645.00)		4,935,000,000.00	
41	JS NFW Program Account		427,869,350.15	
42	IDB (Draw down Account)	Fidelity Bank	46,452,758.40	
43	AGILES Project (USD \$ 4,500,000 @ 1,645.00)	UNION BANK	7,402,500,000.00	
44	AGILES Project cp	UNION BANK	160,884,676.37	
45	AGILES Project dd	UNION BANK	87,770,941.20	
			46,046,701,158.10	9,086,743,738.08

CASH AND CASH EQUIVALENTS					
NOTE	S/NO.	Account Name	BANK	2024	2023
20D	1	JS Govt. Proceed A/c	Access Bank Plc	8,966,421.99	
	2	JS ECA Concessional Loan Acct.	Access Bank Plc	202,590,360.37	

3	Fatara Housing Estate	FCMB PLC	300,266,133.12	296,011,490.92
4	JS Housing Loan Account	Unity Bank Plc	21,533,908.10	21,152,578.56
5	JS Dev Area Fund	Zenith Bank Plc	4,562,172.50	4,562,172.50
6	JS Govt. Salary Account	GTBank Plc	511,833,370.47	121,238,538.14
7	JS Stablization Acct.	Polaris Bank Plc	48,746,803.65	449,652,847.46
8	Salaries Account		0.00	52,136.00
9	JS Ecological Fund Account	Sterling Bank Plc	1,276,972,256.71	1,831,407,897.76
10	VAT Account	UBA Plc	4,405,596,850.02	12,257,134,441.32
11	Covid-19 Support Account	UBA Plc	78,937.42	78,937.42
12	FAAC Account	Zenith Bank Plc	6,516,823,264.75	2,145,532,880.99
13	FAAC (Dom)Account (N2,376.76 X \$ 1,645.00)	Zenith Bank Plc	3,909,770.20	22,516,789.68
14	JS Expenditure Acct.	Zenith Bank Plc	1,030,824,993.74	876,770,857.37
15	JS Stablization Fund Acct.	Zenith Bank Plc	634,662,697.50	48,746,703.65
16	Scholarship Payment (Dom) Acct.(\$78,669.19 X N1,645.00)	Zenith Bank Plc	129,410,817.55	329,252,632.37
17	St & LG Joint Proj. Acct	Zenith Bank Plc	14,447,310,370.67	6,117,033,663.90
18	Retention Account	Zenith Bank Plc	2,316,966,693.42	1,102,832,523.54
19	Revenue Account	Zenith Bank Plc	4,681,234,881.76	1,007,528,648.76
20	JS Expenditure Dollar Acct. (\$1,306,462.40 X N1,645.00)	Zenith Bank Plc	2,149,130,697.35	133,535.95
21	Accountant General Account (Unity Bank, New Road 2)		500,000,000.00	-
22	Accountant General Account (Unity Bank, Sharada Kano)		500,000,000.00	-
23	JS NG-CARES PforP Programm Acct.	Zenith Bank		1,533,265,694.70
24	JS Scholarship Payment Acct.	Zenith Bank Plc	952,499,451.35	333,746,499.35
25	JS Accountant General Investment Account	FCBM Plc	1,000,000,000.00	1,000,000,000.00
26	JS AG FAAC Deposit Account	Union Bank plc	1,000,000,000.00	-
27	FAAC Deposit Account		20,000,000.00	-
28	AG FAAC Deposit Account	Polaris Bank Plc	5,000,000,000.00	20,000,000.00
29	WSSSRP Account	First Bank Plc	20,250,364.47	20,250,364.47
30	JS Flood Disaster	First Bank Plc	1,911,150,352.50	
31	JS Emergency Preparedness and Response Account	Zenith Bank Plc	816,686,580.00	
			50,412,008,149.61	29,538,901,834.81
	TOTAL		101,446,087,659.67	42,461,176,741.42

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

NOTE 21

INVENTORIES

NOTE	INVENTORIES	2024	2023
		₦	₦
21	ENGINEERING STORES	2,307,229,011.64	5,987,748,263.50
	MEDICAL STORES	5,114,384,419.90	2,897,544,965.23
	INDUSTRIAL & CHEMICAL STORES	565,789,213.20	985,476,322.31
	FUEL & LUBRICANTS	235,669,411.20	895,665,321.22
	AGRICULTURAL INPUTS	4,568,965,547.21	3,558,745,236.21
	FARM STOCK	652,354,002.31	1,564,899,256.10
	SCHOLASTIC MATERIALS	2,745,221,456.15	1,269,487,224.13
	STATIONERIES STORES	457,482,741.11	789,564,264.13
	PRINTED MATERIALS	899,784,526.30	2,985,482,511.24
	BUILDING MATERIALS	328,441,726.25	555,784,213.50
	PROPERTY HELD FOR SALE	3,586,774,554.22	7,826,455,766.22
	OTHER STOCK	2,468,954,256.14	766,325,489.45
	WORK-IN-PROGRESS	8,587,492,338.13	6,644,589,122.52
	TOTAL	32,518,543,203.76	36,727,767,955.76

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 22 **RECEIVABLES**

NOTE	DESCRIPTION	2024	2023
		₦	₦
	Ministry of Finance and economic Planning	1,982,518,244.07	5,783,533,308.91
	Jigawa State/Local Government Contributory Pension Board		
	Sule Lamido Universty Kafin hausa		
	Higher Court of Justice		
	Directorate of Economic Empowerment	3,631,954,000.00	2,010,000,000.00
	Ministry for Local Government		
	Jigawa State Television		
	Ministry of Commerce & Co-operative		
	Jigawa State Inland Revenue Services		
	Manpower Development Institute		
	J CARE Programme		1,517,605,982.70
22	Total	5,614,472,244.07	9,311,139,291.61

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

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

NOTE 23

LOANS GRANTED

NOTE		2024	2023
	LOCAL LOANS	₦	₦
	Loan to State Governments Staff (Motor Vehicle)	744,328,387.03	1,307,115,615.25
	Loan to State Governments Staff (Motor Cycle)	29,200,000.00	44,600,000.00
	Loan to State Governments Staff (Refurbishing)	38,800,000.00	50,500,000.00
	Loan to State Governments Staff (Bicycle)	5,300,000.00	5,550,000.00
	Loan to State Governments Staff (Professional)	0.00	0.00
	Loan to State Governments Staff (Housing)	0.00	0.00
	Loan to Political Office Holders (Housing)	188,881,241.40	0.00
	Ministry of Finance	0.00	53,944,758,466.70
	Jigawa State Agency for Youth Empowerment and Employment	11,905,893,365.00	19,850,466,211.20
	JIPHARMA	0.00	50,000,000.00
	Sub - Total	12,912,402,993.43	75,252,990,293.15

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 24

INVESTMENTS

NOTE	INVESTMENTS	2024	2023
		₦	₦
24	LOCAL INVESTMENTS		
	State Investment Promotion Agency (INVEST & PROP. LTD)	888,855,199.56	2,087,906,103.00
	JIPHARMA	3,744,925,212.68	665,489,916.00
	Jigawa Contributory Health Care Management Agency (JICHMA)	4,851,717,831.38	722,127,175.00
	Jigawa Savings and Loans Bank	3,981,614,223.00	3,981,614,223.00
	Jigawa State Agricultural Supply Company Ltd.	12,143,929,007.80	20,338,311,000.00
	KEDCO	1,000,000,000.00	-
	Sub - Total	26,611,041,474.42	27,795,448,417.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 25

PROPERTY, PLANT AND EQUIPMENT

NOTE	DETAILS:	2024	2023
	LAND & BUILDING	₦	₦
	LAND & BUILDINGS - OFFICE	57,773,599,273.41	34,664,209,618.85
	LAND & BUILDINGS - RESIDENTIAL	41,747,987,411.56	28,278,697,320.64
	AGRICULTURAL FARM LAND	44,138,987,664.23	20,889,747,375.57
	STORAGE FACILITIES	9,218,698,412.03	7,388,949,945.07
		<u>152,879,272,761.23</u>	<u>91,221,604,260.12</u>
	INFRASTRUCTURE		
	ROADS & BRIDGES	116,072,757,947.69	58,379,449,354.81
	FEEDER ROADS & BRIDGES	16,909,694,099.49	14,124,060,327.78
	LABORATORY/WORKSHOPS EQUIPMENT	3,315,264,554.02	2,259,849,652.44
	SPORT GROUND/PREMISES	1,562,894,256.60	470,802,010.93
	PARKS & RESERVES	574,235,166.15	376,641,608.74
	SECURITY INSTALLATIONS/ EQUIPMENT	436,785,155.91	376,641,608.74
	ICT INSTALLATIONS NETWORK	9,568,495,265.23	7,909,473,783.55
	WATER DISTRIBUTION NETWORK	8,207,225,158.04	5,084,661,718.00
	CULVERTS/ DRAINAGE NETWORK	5,987,426,544.62	3,013,132,869.93
	DAMS	1,589,462,311.14	847,443,619.67
	SPECIALISED RESEARCH EQUIPMENT ()	2,985,151,487.56	1,318,245,630.59
		<u>167,209,391,946.45</u>	<u>94,160,402,185.18</u>
25	PLANT & MACHINERY		
	EARTH MOVING EQUIPMENT	2,694,500,611.25	520,585,595.34
	HOSPITAL EQUIPMENT	13,601,644,791.48	10,874,454,658.13
	EDUCATIONAL EQUIPMENT	8,598,600,281.41	5,290,692,124.45
	POWER PLANTS	3,964,054,122.15	1,474,992,520.12
	POWER/COMMUNICATION EQUIPMENTS	8,126,930,276.81	1,120,223,077.37
		<u>36,985,730,083.09</u>	<u>19,280,947,975.40</u>
	TRANSPORTATION EQUIPMENT		
	MOTOR VEHICLES	8,022,074,763.32	8,464,101,518.38
	TRICYCLE	477,568,994.26	465,060,522.99
	MOTOR CYCLES	489,666,497.09	350,655,634.33
	BICYCLE	21,558,777.22	21,392,784.06
		<u>9,010,869,031.89</u>	<u>9,301,210,459.76</u>
	OFFICE EQUIPMENT		
	COMPUTERS	1,035,694,154.55	1,439,827,379.17
	PRINTERS	52,965,877.01	21,330,775.99
	SCANNERS	48,568,874.28	31,533,997.17
	PHOTOCOPIERS	47,644,897.84	52,082,644.70
	TYPE-WRITERS	739,668.33	1,422,051.73
	TELEVISION SETS	65,789,844.88	34,822,491.80
	RADIO SETS	40,564,577.57	52,260,401.17
	AIR -CONDITIONER	732,536,944.93	135,450,427.52
	PROJECTORS	597,845.13	497,718.11
	BINDING EQUIPMENT	15,677,458.18	8,336,778.28
		<u>2,040,780,142.70</u>	<u>1,777,564,665.64</u>

FURNITURE & FITTINGS		
CHAIRS	3,481,685,708.33	4,960,299,635.62
TABLES	3,122,648,974.15	4,112,706,347.71
FILE CABINETS/ CUPBOARDS	479,456,921.47	1,141,258,614.26
REFREGRIATORS/HEATERS	789,474,894.55	1,377,861,009.89
EXECUTIVE SATS	788,654,456.33	972,853,379.71
CEILING FANS	585,397,262.92	542,793,731.17
SAFE/FIRE PROVED CABINETS	601,107,996.15	810,015,260.36
	<u>9,848,426,213.90</u>	<u>13,917,787,978.72</u>
GRAND TOTAL	<u>377,974,470,179.26</u>	<u>229,659,517,524.82</u>

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 26

INVESTMENT & PROPERTIES

NOTE	DETAILS	2024	2023
	INVESTMENT - LAND & BUILDING	₦	₦
	INVESTMENT - LAND & BUILDINGS - OFFICE	86,548,746,255.12	81,651,905,056.70
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	57,582,434,155.55	52,833,585,624.92
	INVESTMENT - AGRICULTURAL	36,397,555,641.85	25,616,283,939.36
		180,528,736,052.52	160,101,774,620.98
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - ROADS & BRIDGES	5,978,082,197.33	3,697,588,048.70
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	1,596,887,465.88	665,565,848.77
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	1,696,887,451.56	961,372,892.66
	INVESTMENT - WATER DISTRIBUTION NETWORK	2,554,794,566.36	1,552,986,980.45
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	2,789,456,254.55	443,710,565.84
	INVESTMENT - DAMS	492,561,544.20	73,951,760.97
		15,108,669,479.88	7,395,176,097.40
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5,021,282,467.62	1,470,973,291.11
	INVESTMENT - POWER PLANTS	5,859,475,223.65	3,036,542,935.35
	INVESTMENT - POWER GENERATING SETS	996,542,366.03	222,301,429.85
		11,877,300,057.30	4,729,817,656.31
	INVESTMENT - TRANSPORTATION EQUIPMENT		
	INVESTMENT - MOTOR VEHICLES	7,130,360,142.98	2,307,249,653.39
	INVESTMENT - TRICYCLE	351,666,487.20	228,103,090.73
26	INVESTMENT - MOTOR CYCLES	256,471,233.65	86,521,862.00
		7,738,497,863.83	2,621,874,606.13
	INVESTMENT - OFFICE EQUIPMENT - GENERAL		
	INVESTMENT - COMPUTERS	2,828,952,672.35	1,422,515,654.25
	INVESTMENT - PRINTERS	680,774,953.26	420,071,736.83
	INVESTMENT - SCANNERS	259,362,111.41	152,753,358.85
	INVESTMENT - TELEVISION SETS	915,362,445.31	813,411,635.85
	INVESTMENT - PHOTOCOPIERS	874,569,888.22	572,825,095.67
	INVESTMENT - CAMERAS	698,548,774.60	267,318,377.98
	INVESTMENT - SHREDDING MACHINES	54,221,687.30	49,644,841.62
	INVESTMENT - PROJECTORS	89,547,826.14	76,376,679.42
	INVESTMENT - BINDING EQUIPMENT	57,998,451.29	43,916,590.67
		6,459,338,809.88	3,818,833,971.15
	INVESTMENT - FURNITURE & FITTINGS - GENERAL		
	INVESTMENT - CHAIRS AND STOOLS	2,215,944,566.23	2,734,086,765.20
	INVESTMENT - TABLES	2,509,124,885.97	2,411,403,478.72
	INVESTMENT - FILE CABINETS/ CUPBOARDS	569,415,655.11	726,473,453.08
	INVESTMENT - ELECTRICAL FITTING	897,455,887.69	1,508,762,393.56
	INVESTMENT - SATELITES	389,714,556.37	283,438,021.91
	INVESTMENT - AIR -CONDITIONER	987,566,424.26	610,481,893.35
	INVESTMENT - SHELVES	51,622,457.25	69,769,359.24
	INVESTMENT - CEILING FANS	158,555,694.22	376,754,539.89
		7,779,400,127.10	8,721,169,904.94
	GRAND TOTAL	229,491,942,390.51	187,388,646,856.91

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 27

INTANGIBLE ASSETS

NOTE	DETAILS:	2024	2023
		₦	₦
	GOODWILL/LEGACY ASSETS	8,144,873,814.97	9,674,008,375.04
27	Research and Development	198,943,163.07	-
	Broadcast Right	95,000,000.00	-
	Staff Human Intellect	4,132,652.00	-
	Licence and Trade Marcks	312,338,634.48	-
	GRAND TOTAL	8,755,288,264.52	9,674,008,375.04

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 28 **DEPOSITS/RETENTION**

NOTE	DEPOSITS/RETENTION	2024	2023
		₦	₦
28	CONTRACTORS PAYMENT CERTIFICATES/RETENTION	2,906,673,822.08	1,102,832,523.54
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS	0.00	0.00
	Total	2,906,673,822.08	1,102,832,523.54

JIGAWA STATE GOVERNMENT OF NIGERIA						
REPORT OF THE AUDITOR GENERAL						
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024						
NOTE 29 UNREMITTED DEDUCTIONS						
NOTE	UNREMITTED DEDUCTIONS	BAL. B/D 2023	DEDUCTIONS DURING YEAR	SUB-TOTAL	REMITTANCES DURING YEAR	BAL. C/D 2024
		₦	₦	₦	₦	₦
	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	314,104,003.03	0.00	314,104,003.03	121,238,530.14	192,865,472.89
	LOAN DEDUCTIONS	15,248,954.35	0.00	15,248,954.35	0.00	15,248,954.35
	PAYCUT RECOVERABLE	15,710,792.27	0.00	15,710,792.27	0.00	15,710,792.27
		<u>405,312,647.54</u>	<u>-</u>	<u>405,312,647.54</u>	<u>121,238,530.14</u>	<u>284,074,117.40</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 30 **ACCRUED EXPENSES**

NOTE	ACCRUED EXPENSES	2024	2023
		₦	₦
30	PERSONNEL EMOLUMENTS	511,833,370.47	121,238,538.14
	PENSION & GRATUITY	0.00	119,884,669.32
	DESINGNING SURVEY AND PREPARATION OF BIDDING DOCUMENT (RAMP PROJECT)	0.00	199,641,433.91
	J CARE Programme Disbursement	0.00	1,000,000,000.00
	UNPAID LIABILITIES (CAPITAL)	0.00	5,172,135,993.05
	UNPAID LIABILITIES (RECCURENT)	1,281,157,167.30	3,826,794,677.02
	TOTAL	<u>1,792,990,537.77</u>	<u>10,439,695,311.44</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 31

CURRENT PORTION OF BORROWINGS

NOTE	CURRENT PORTION OF BORROWING	BALANCE B/F 2023	ADDITIONAL LOAN DURING THE YEAR	REPAYMENT DURING THE YEAR	2024
	DOMESTIC DEBT STOCK	₦		₦	₦
	Budget Support Facility	17,183,344,253.02	0.00	17,183,344,253.02	0.00
	Excess Crude Account (ECA) Loan	8,215,338,376.46	0.00	8,215,338,376.46	0.00
	(CACS)Commercial Agriculture Credit Scheme	1,164,884,793.47	0.00	807,902,819.89	356,981,973.58
	Micro, Small & Medium Enterprises Development Fund	333,333,333.32	0.00	222,222,222.23	111,111,111.09
	Infrastructural Loan	0.00	0.00	0.00	0.00
	Paris Club Refunds to LGAs	0.00	0.00	0.00	0.00
	Central Bank SME Loan Principal	0.00	0.00	0.00	0.00
	FGN (2021) Bridge Financing	15,035,902,285.57	3,189,433,818.32	18,225,336,103.89	0.00
	Contractual Liabilities	825,270,922.65	517,541,640.31	517,541,640.31	861,141,342.21
	SUB - TOTAL	42,758,073,964.49	3,706,975,458.63	45,171,685,415.80	1,329,234,426.88
	EXTERNAL DEBT STOCK				
	Multi-state Road Project - IDA	38,239,087.56	11,572,396.24	9,202,813.15	40,608,670.65
	Health Systems Development - IDA	740,990,603.44	543,959,685.89	64,602,830.41	1,220,347,458.92
	Community Based Urban Development - I	6,090,915,339.13	4,871,010,568.38	386,732,611.31	10,575,193,296.20
	Universal Basic Education	678,444,961.64	97,907,942.75	203,212,305.38	573,140,599.01
	HIV/AIDS Programme - IDA	935,711,614.72	746,859,104.24	79,856,407.74	1,602,714,311.22
	Malaria Control Booster Project - IDA	3,640,337,241.82	1,632,986,421.88	169,080,572.84	5,104,243,090.86
	National Fadama Development III - IDA	2,315,142,248.36	2,036,893,552.42	58,590,425.41	4,293,445,375.37
	Health System Development (Additional Financing)	838,123,107.00	680,430,180.83	55,525,622.76	1,463,027,665.07
	2nd HIV/AIDS Programme	3,276,212,733.85	2,924,623,996.90	97,237,948.27	6,103,598,782.48
	Community Based Agric & Rural Dev. Programme - IFAD	1,674,952,952.09	1,317,560,553.76	113,219,397.34	2,879,294,108.51
	Jigawa State Integrated Development Project IDB		746,145,825.44	1,051,996.56	745,093,828.88
	SUB - TOTAL	20,229,069,889.61	15,609,950,228.73	1,238,312,931.17	35,839,020,118.34
	GRAND TOTAL	62,987,143,854.10	19,316,925,687.36	46,409,998,346.97	37,168,254,545.22

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JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024 NOTE 32 PUBLIC FUNDS			
NOTE	PUBLIC FUNDS	2024	2023
		₦	₦
	Consolidated Revenue Fund	44,794,199,285.60	17,062,990,812.40
	Capital Development Fund	364,639,373,606.81	374,712,108,382.84
	TOTAL	<u>409,433,572,892.41</u>	<u>391,775,099,195.24</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 33		NET ASSETS/EQUITY			
NOTE	NET ASSETS/EQUITY	BAL B/D 2023	ADDITIONS DURING YEAR	ADJUSTMENTS DURING YEAR	BAL. C/D 2024
		N	N	N	N
	REVALUATION RESERVE	150,515,177,782.53	193,223,503,702.22	-	343,738,681,484.75
	TOTAL	150,515,177,782.53	193,223,503,702.22	-	343,738,681,484.75

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024			
NOTE 34	RESERVES		
34	RESERVES	2024	2023
		₦	₦
	RESERVES B/F	150,515,177,782.53	133,452,186,970.13
	SURPLUS FROM ORDINARY ACTIVITIES DURING THE YEAR	193,223,503,702.22	17,062,990,812.40
		<u>343,738,681,484.75</u>	<u>150,515,177,782.53</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 35 **Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) Grant**

NOTE	DESCRIPTION	ACTUAL 2024	ACTUAL 2023	CUMMULATIVE
		₦	₦	₦
35	Amount earned for 2021 performance	-	-	1,451,660,000.00
	Amount earned for 2022 performance		1,517,605,982.70	2,969,265,982.70
	Amount earned for 2023 performance	8,206,026,036.65		11,175,292,019.35
	TOTAL	8,206,026,036.65	1,517,605,982.70	11,175,292,019.35

JIGAWA STATE GOVERNMENT OF NIGERIA

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

NOTE 36 STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY PROGRAM FOR RESULTS (SFTAS)

NOTE	DESCRIPTION	ACTUAL 2024	ACTUAL 2023	CUMMULATIVE
		₦	₦	₦
36	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	-	-	14,550,621,400.00
	Amount earned for 2022 performance	-	2,584,096,200.00	2,584,096,200.00
	TOTAL	-	2,584,096,200.00	44,848,039,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
STATUTORY ALLOCATION (DEDUCTIONS AT SOURCE)

SUPPL. NOTE 1A - 1C

		NOTE 1A					NOTE 1C		
S/N	MONTH	GROSS STATUTORY ALLOCATION	ECOLOGY	FOREIGN LOANS	OTHER DEDUCTION (AGRIC LOAN)	TOTAL DEDUCTIONS	NET ALLOCATION	VAT	TOTAL
1	JANUARY	2,598,662,748.43	70,023,846.51	66,966,469.70	73,251,016.37	210,241,332.58	2,388,421,415.85	5,561,511,962.66	7,949,933,378.51
2	FEBRUARY	3,344,729,717.08	90,127,432.75	177,475,394.28	73,251,016.37	340,853,843.40	3,003,875,873.68	4,766,786,427.47	7,770,662,301.15
3	MARCH	109,963,451.69	2,963,087.02	269,485,314.51	73,251,016.37	345,699,417.90	(235,735,966.21)	5,110,731,207.79	4,874,995,241.58
4	APRIL	2,003,789,865.61	53,994,337.70	128,870,127.71	73,251,016.37	256,115,481.78	1,747,674,383.83	6,256,274,719.70	8,003,949,103.53
5	MAY	1,677,532,412.10	45,202,969.19	45,202,969.19	73,251,016.37	163,656,954.75	1,513,875,457.35	5,740,684,573.92	7,254,560,031.27
6	JUNE	912,591,110.13	24,590,778.42	24,590,778.42	73,251,016.37	122,432,573.21	790,158,536.92	5,713,825,014.94	6,503,983,551.86
7	JULY	732,221,669.65	19,730,524.03	128,870,127.71	73,251,016.37	221,851,668.11	510,370,001.54	6,228,781,144.00	6,739,151,145.54
8	AUGUST	875,729,916.84	23,597,512.73	305,648,422.99	73,251,016.37	402,496,952.09	473,232,964.75	7,105,770,858.46	7,579,003,823.21
9	SEPTEMBER	1,071,366,730.23	28,869,183.39	305,648,422.99	73,251,016.37	407,768,602.75	663,598,127.48	6,420,118,633.77	7,083,716,761.25
10	OCTOBER	643,752,768.74	17,346,631.49	305,648,422.99	73,251,016.37	396,246,070.85	247,506,697.89	6,635,412,610.81	6,882,919,308.70
11	NOVEMBER	372,190,789.81	10,029,093.14	305,648,422.99	73,251,016.37	388,928,532.50	(16,737,742.69)	7,918,113,906.86	7,901,376,164.17
12	DECEMBER	2,628,004,147.05	70,814,483.00	305,648,422.99	73,251,016.37	449,713,922.36	2,178,290,224.69	7,355,687,659.66	9,533,977,884.35
	TOTAL	16,970,535,327.36	457,289,859.37	2,369,703,296.47	879,012,196.44	3,706,005,352.28	13,264,529,975.08	74,813,698,720.04	88,078,228,695.12

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.1 EXCESS CRUDE OIL

S/N	MONTH	2024 FINAL ESIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE (%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	2,000,000,000.00	19,969,672,253.43	998.48	2,385,332,244.75
1	JANUARY				
2	FEBRUARY				766,760,737.58
3	MARCH				
4	APRIL				
5	MAY				260,698,650.78
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER		4,992,418,063.36	249.62	1,357,872,856.39
11	NOVEMBER		4,992,418,063.36	249.62	
12	DECEMBER		9,984,836,126.71	499.24	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.2

EXCHANGE GAIN

S/N	MONTH	2024 FINAL ESTIMATE	2024 INITIAL ESTIMATE	SUPPLEMENTARY	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AN	20,000,000,000.00	10,000,000,000.00	10,000,000,000.00	38,334,160,436.49	191.67	11,585,520,156.07
1	JANUARY				2,018,375,532.19	-	168,280,117.43
	FEBRUARY				1,882,751,702.25	-	-
3	MARCH				4,053,052,515.78	-	-
4	APRIL				1,934,870,951.65	-	-
5	MAY				2,992,389,842.29	-	-
6	JUNE				3,391,571,800.13	-	4,463,785.89
7	JULY				3,267,819,461.09	-	2,272,845,873.69
8	AUGUST				4,018,803,197.00	-	2,310,226,137.87
9	SEPTEMBER				3,216,146,663.65	-	1,665,751,419.08
10	OCTOBER				3,180,498,295.43	-	1,246,599,239.32
11	NOVEMBER				3,777,696,712.81	-	1,358,319,387.92
12	DECEMBER				4,600,183,762.22	-	2,559,034,194.87

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.3 **SOLID MINERALS**

S/N	MONTH	2024 FINAL ESTIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	200,000,000.00	97,085,865.59	48.54	113,457,378.54
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				113,457,378.54
6	JUNE				
7	JULY				
8	AUGUST		97,085,865.59	48.54	
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPL. NOTE 1. 4 **EXCESS BANK CHARGES/SURE - P**

S/N	MONTH	2024 FINAL ESTIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	100,000,000.00	-	-	9,035,386,562.12
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				9,035,386,562.12
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

PAYE AND WHT

S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	348,715,860.32		2,363,390,294.26
1	JANUARY			2,124,192,891.94
	FEBRUARY			
3	MARCH			119,598,701.16
4	APRIL			119,598,701.16
5	MAY			
6	JUNE			
7	JULY	348,715,860.32		
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPL. NOTE 1.6 ECOLOGICAL FUNDS & SOLID ECOLOGICAL

S/N	MONTH	2024 FINAL ESTIMATE	ACTUAL RECEIPTS ECOLOGICAL FUND 2024	ACTUAL RECEIPT SOLID ECOLOGICAL 2024	TOTAL RECEIPTS	Previous Years 2023
	CONSOLIDATED AMOUNT	-	457,289,859.37	2,521,029.42	459,810,888.79	1,263,077,190.91
1	JANUARY		70,023,846.51		70,023,846.51	135,697,911.80
2	FEBRUARY		90,127,432.75		90,127,432.75	
3	MARCH		2,963,087.02		2,963,087.02	96,906,399.43
4	APRIL		53,994,337.70		53,994,337.70	94,188,478.67
5	MAY		45,202,969.19		45,202,969.19	98,171,599.71
6	JUNE		24,590,778.42		24,590,778.42	113,978,508.79
7	JULY		19,730,524.03		19,730,524.03	105,599,543.78
8	AUGUST		23,597,512.73	2,521,029.42	26,118,542.15	149,124,479.13
9	SEPTEMBER		28,869,163.39		28,869,163.39	140,754,914.13
10	OCTOBER		17,346,631.49		17,346,631.49	107,373,701.33
11	NOVEMBER		10,029,093.14		10,029,093.14	111,445,041.85
12	DECEMBER		70,814,483.00		70,814,483.00	109,836,612.29

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.7 FOREX EQUALIZATION

S/N	MONTH	2024 FINAL ESTIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	3,000,000,000.00	-	-	1,267,455,499.22
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				1,267,455,499.22
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPL. NOTE 1.18

ELECTRONIC MONEY TRANSFER

S/N	MONTH	2024 FINAL ESTIMATE	ACTUAL RECEIPTS 2024 (EMT)	ACTUAL RECEIPTS 2024(ADD NON EMT)	TOTAL	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	3,500,000,000.00	2,407,102,916.29	1,030,727,569.59	3,437,830,485.88	98.22	2,069,168,186.31
1	JANUARY		221,629,909.08	132,228,377.03	353,858,286.11		295,492,398.90
	FEBRUARY		195,793,564.91	100,643,853.40	296,437,418.31		161,589,259.90
3	MARCH		184,360,202.13	75,723,494.69	260,083,696.82		142,466,507.34
4	APRIL		179,931,470.37	78,258,235.01	258,189,705.38		177,665,116.29
5	MAY		219,833,169.15	96,035,606.34	315,868,775.49		177,647,088.29
6	JUNE		184,538,751.52	78,793,042.82	263,331,794.34		177,674,088.00
7	JULY		191,293,096.76	19,730,524.03	211,023,620.79		139,472,509.19
8	AUGUST		228,943,577.79	94,739,881.57	323,683,459.36		156,579,837.25
9	SEPTEMBER		182,489,344.55	73,808,009.09	256,297,353.64		171,434,654.84
10	OCTOBER		224,608,255.11	94,731,134.03	319,339,389.14		133,723,161.79
11	NOVEMBER		209,440,419.55	98,524,545.67	307,964,965.22		189,407,210.50
12	DECEMBER		184,241,155.37	87,510,865.91	271,752,021.28		146,016,354.02

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.9 FLOOD DISASTER

S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	3,000,000,000.00		-
1	JANUARY			
	FEBRUARY			
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE			
7	JULY			
8	AUGUST	3,000,000,000.00		
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPL. NOTE 1.10 CBN VALUE CONSIDERATION

S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	5,422,341,260.18		-
1	JANUARY			
	FEBRUARY			
3	MARCH			
4	APRIL	4,545,196,926.01		
5	MAY			
6	JUNE			
7	JULY			
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER	877,144,334.17		
11	NOVEMBER			
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPL. NOTE 1.11 STATE FIRS INSTALMENT

S/N	MONTH	ACTUAL RECEIPTS 2024 (FIRS INSTALMENT)	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	9,984,836,126.71		-
1	JANUARY			
	FEBRUARY			
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE	9,984,836,126.71		
7	JULY			
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.12 **SFTAS GRANT**

S/N	MONTH	ACTUAL RECEIPTS 2024 (FIRS INSTALMENT)	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT			2,584,096,200.00
1	JANUARY			
	FEBRUARY			
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE			2,584,096,200.00
7	JULY			
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUUPL. NOTE 1.13 DISTRIBUTION OF 15 BILLION/AUGUMENTATION

S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	1,916,901,843.95		115,014,110.64
1	JANUARY			
	FEBRUARY			115,014,110.64
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE			
7	JULY			
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER	1,150,141,106.37		
11	NOVEMBER	766,760,737.58		
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.14

PHCN REFUNDS/SIGN BONUS

S/N	MONTH	2024 FINAL ESTIMATE	2024 INITIAL ESTIMATE	SUPPLEMENTARY	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	41,500,000,000.00	1,500,000,000.00	40,000,000,000.00	62,024,319,649.53	149.46	1,000,000,000.00
1	JANUARY				9,000,000,000.00	21.69	0.00
	FEBRUARY					-	1,000,000,000.00
3	MARCH				10,000,000,000.00	24.10	0.00
4	APRIL				10,000,000,000.00	24.10	0.00
5	MAY					0	0.00
6	JUNE				10,000,000,000.00	24.10	0.00
7	JULY				8,000,000,000.00	19.28	0.00
8	AUGUST				7,000,000,000.00	16.87	0.00
9	SEPTEMBER					-	0.00
10	OCTOBER				4,011,463,161.61	9.67	0.00
11	NOVEMBER					-	0.00
12	DECEMBER				4,012,856,487.92	9.67	0.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.15 DISTRIBUTION OF INFRASTRUCTURE

S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	22,000,000,000.00		21,000,000,000.00
1	JANUARY			
	FEBRUARY			
3	MARCH			
4	APRIL	7,000,000,000.00		
5	MAY	6,000,000,000.00		
6	JUNE			
7	JULY			
8	AUGUST			7,000,000,000.00
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			7,000,000,000.00
12	DECEMBER	9,000,000,000.00		7,000,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.16 FORIENG EXCHANGE DIFFIRENTIAL

S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	1,094,066,417.06		976,835,526.94
1	JANUARY	55,893,476.28		
	FEBRUARY	74,026,103.40		
3	MARCH	122,855,064.50		
4	APRIL	53,581,041.74		
5	MAY	82,866,180.25		
6	JUNE	93,920,449.85		
7	JULY	90,493,462.00		976,835,526.94
8	AUGUST	111,289,934.68		
9	SEPTEMBER	89,062,523.03		
10	OCTOBER	88,075,337.41		
11	NOVEMBER	104,613,139.74		
12	DECEMBER	127,389,704.18		

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 1.17		SUBSIDY REMOVAL PALLIATIVE		
S/N	MONTH	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	-		2,000,000,000.00
1	JANUARY			
	FEBRUARY			
3	MARCH			
4	APRIL			
5	MAY			
6	JUNE			
7	JULY			2,000,000,000.00
8	AUGUST			
9	SEPTEMBER			
10	OCTOBER			
11	NOVEMBER			
12	DECEMBER			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE TO THE FINANCIAL STATEMENT NO. 1.18

SUPPLEMENTARY NOTE 1.18 **NON-MINERAL REVENUE**

S/N	MONTH	2024 FINAL ESIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	200,000,000.00	2,683,662,581.37	-	1,027,458,761.42
1	JANUARY				
2	FEBRUARY				766,760,110.64
3	MARCH				
4	APRIL				
5	MAY				260,698,650.78
6	JUNE				
7	JULY		1,533,521,475.00		
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER		1,150,141,106.37		
11	NOVEMBER				
12	DECEMBER				

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE TO THE FINANCIAL STATEMENT NO. 1.19

SUPPLEMENTARY NOTE 1.19

NON-OIL REVENUE

S/N	MONTH	2024 FINAL ESIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	2,000,000,000.00	1,533,521,475.00	-	1,357,872,856.39
1	JANUARY				
2	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				1,357,872,856.39
6	JUNE				
7	JULY		1,533,521,475.00		
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE TO THE FINANCIAL STATEMENT NO. 1.20

SUPPL. NOTE 1.20 **VALUE CONSIDERATION AND NON VALUABLES**

S/N	MONTH	2024 FINAL ESIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	4,550,000,000.00	-	-	-
1	JANUARY				
2	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER	4,550,000,000.00			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE TO THE FINANCIAL STATEMENT NO. 1.20

SUPPL. NOTE 1.21 PENSION REIMBURSEMENT FROM FEDERAL GOVERNMENT

S/N	MONTH	2024 FINAL ESIMATE	ACTUAL RECEIPTS 2024	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT	820,000,000.00	-	-	-
1	JANUARY				
2	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER	820,000,000.00			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
PERSONNEL EMOLUMENT (SALARIES & WAGES)

SUPPLEMENTARY NOTE 7.1

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2024) N	INITIAL BUDGET 2024 N	SUPPLEMENTARY N	CONTINGENCY N	REVIEW I - III	FINAL BUDGET 2024 N	VARIANCE N	ACTUAL EXPENDITURE (2023) N
	ADMINISTRATIVE SECTOR								
1	Government House	52,219,355.45	62,000,000.00				62,000,000.00	9,780,644.55	41,605,745.10
2	Deputy Governor's Office	19,534,574.66	8,874,000.00		10,661,000.00		19,535,000.00	425.34	9,166,081.60
3	Directorate of Protocol	2,693,547.06	3,491,000.00				3,491,000.00	797,452.94	11,027,931.85
4	Due Process & Project Monitoring Bureau	33,914,541.60	43,959,000.00				43,959,000.00	10,044,458.40	34,972,353.60
5	Pilgrim Welfare Agency	22,179,471.63	31,453,000.00				31,453,000.00	9,273,528.37	
6	Administration & Finance Directorate	1,169,807,468.60	1,023,644,000.00		146,165,000.00		1,169,809,000.00	1,531.40	667,512,440.22
7	Liaison Office Kaduna	4,142,088.54	5,200,000.00				5,200,000.00	1,057,911.46	5,208,447.80
8	Liaison Office Lagos	2,884,954.82	7,440,000.00				7,440,000.00	4,555,045.18	3,959,655.70
9	Liaison Office Abuja	3,332,271.91	4,800,000.00				4,800,000.00	1,467,728.09	
10	Chieftaincy & Religious Affairs Department	9,138,391.59	37,796,000.00				37,796,000.00	28,657,608.41	5,458,724.50
11	Jigawa State Hisbah Board	0.00	2,312,000.00				2,312,000.00	2,312,000.00	107,415,062.02
12	Research, Evaluation and Political Affairs Directorate	4,536,908.80	8,552,000.00				8,552,000.00	4,015,091.20	5,646,949.40
13	Special Service Directorate	30,790,025.95	29,600,000.00		1,200,000.00		30,800,000.00	9,974.05	118,536,651.12
14	Council Affairs Department	0.00	0.00				0.00	0.00	400,400.00
15	Jigawa State Agricultural Research Institute	126,068,398.57	150,554,000.00				150,554,000.00	24,485,601.43	122,147,651.08
16	State House of Assembly	334,231,109.13	580,900,000.00			-200,000,000.00	380,900,000.00	46,668,890.87	321,775,388.82
17	Assembly Service Commission	13,455,692.46	82,891,000.00			-60,000,000.00	22,891,000.00	9,435,307.54	13,257,000.34
18	Office of the Head of State Civil Service Establishment and Service Matters Directorate	147,064,751.72	229,000,000.00		20,000,000.00	-80,000,000.00	169,000,000.00	21,935,248.28	180,501,252.90
19	Directorate of Salary and Pension Administration	494,032,662.90	487,287,000.00		6,746,000.00		494,033,000.00	337.10	491,318,606.06
20	Directorate of Salary and Pension Administration	639,977,440.12	606,417,000.00		17,300,000.00	16,261,000.00	639,978,000.00	559.88	595,869,790.90
21	State Pension	141,307,519.27	860,000,000.00			-700,000,000.00	160,000,000.00	18,692,480.73	607,351,113.50
22	Manpower Development Institute	52,142,500.59	46,600,000.00		5,550,000.00		52,150,000.00	7,499.41	47,105,096.00
23	Office of the Auditor General	78,118,577.53	78,900,000.00				78,900,000.00	781,422.47	60,223,257.70
24	Directorate of Local Government Audit	81,945,995.33	75,873,000.00		6,080,000.00		81,953,000.00	7,004.67	75,985,310.80
25	Jigawa State Audit Service Commission	0.00	0.00				0.00	0.00	
26	Civil Service Commission	7,469,227.53	11,767,000.00				11,767,000.00	4,297,772.47	7,219,398.60
27	Local Government Service Commission	8,468,751.89	9,700,000.00				9,700,000.00	1,231,248.11	25,971,791.26
28	State Independent Electoral Commission	10,601,707.97	15,400,000.00				15,400,000.00	4,798,292.03	9,097,130.16
29	Ministry For Special Duties	2,030,294.24	14,320,000.00				14,320,000.00	12,289,705.76	2,231,307.00
30	Guidance and Counselling Department	2,254,826.64	2,100,000.00		155,000.00		2,255,000.00	173.36	17,846,891.97
31	State Emergency Management Agency (SEMA)	17,973,110.76	19,280,000.00				19,280,000.00	1,306,889.24	
	Sub-Total Administrative Sector	3,512,316,167.26	4,540,110,000.00	0.00	213,857,000.00	-1,023,739,000.00	3,730,228,000.00	216,604,943.50	3,588,811,430.00

[illegible]

103	Primary Health Care Development LGA Management Offices	5,216,068,087.14	5,502,000,000.00					5,502,000,000.00	285,931,912.86	5,029,434,874.69
104	Office of the Provost, College of Nursing Science	501,595,815.49	458,037,000.00			43,560,000.00		501,597,000.00	1,184.51	437,616,173.72
105	School of Midwifery Birnin Kudu	0.00	0.00					0.00	0.00	
106	College of Health Science and Technology Jahun	216,970,085.98	257,500,000.00					257,500,000.00	40,529,914.02	208,810,061.61
107	Rasheed Shekoni Specialist Hospital	1,035,586,652.56	1,040,800,000.00					1,040,800,000.00	5,213,347.44	1,170,295,419.28
108	Ministry of Information Youths, Sports and Culture	140,308,907.29	95,100,000.00			45,209,000.00		140,309,000.00	92.71	84,607,057.50
109	History and Culture Bureau	18,114,241.51	20,600,000.00					20,600,000.00	2,485,758.49	20,307,185.02
110	Jigawa State Television	59,186,828.30	72,100,000.00					72,100,000.00	12,913,171.70	72,979,770.79
111	Jigawa State Broadcasting Corporation (Radio)	86,989,459.02	107,929,000.00					107,929,000.00	20,939,540.98	96,385,036.22
112	Jigawa State Sports Council	53,371,650.37	109,000,000.00				-50,000,000.00	59,000,000.00	5,628,349.63	73,285,787.15
113	Ministry of Environment	135,290,026.67	116,350,000.00			18,941,000.00		135,291,000.00	973.33	103,767,078.50
114	Jigawa State Environmental Protection Agency (JISEPA)	443,065,063.78	421,007,000.00			22,060,000.00		443,067,000.00	1,936.22	
115	Alternative Energy Agency	3,592,914.98	7,000,000.00					7,000,000.00	3,407,085.02	3,101,885.40
116	Ministry Of Local Government	33,786,557.10	59,300,000.00					59,300,000.00	25,513,442.90	38,732,144.14
	Sub-Total Social Sector	48,768,690,917.00	52,939,088,000.00	300,000,000.00	1,471,170,000.00	-2,650,000,000.00	52,060,258,000.00	3,236,075,754.92	43,239,455,168.84	

CONSOLIDATED REVENUE FUND CHARGES										
S/N	DESCRIPTION	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024					FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE (2023)
1	SSG's Office - Governor & Deputy Governor (CRFC)	16,259,708.40	16,260,000.00					16,260,000.00	291.60	5,059,803.57
2	Office of the Accountant Gen. (CRF)	5,486,468.64	6,000,000.00					6,000,000.00	513,531.36	2,721,604.62
3	Office of the Auditor Gen. (CRF)	5,567,996.04	5,500,000.00			68,000.00		5,568,000.00	3.96	5,428,154.80
4	Office of the Auditor Gen. Local Gov. Audit(CRF)	5,428,234.80	5,817,000.00					5,817,000.00	388,765.20	16,337,586.00
5	Office of the Chairman Civil Service Commission (CRF)	16,412,585.65	21,328,000.00					21,328,000.00	4,915,414.35	4,544,246.80
6	Office of the Chairman Board of Internal Revenue(CRF)	5,428,234.80	5,817,000.00					5,817,000.00	388,765.20	21,688,266.00
7	Office of the Chairman LGSC (CRF)	8,759,316.00	5,817,000.00			2,943,000.00		8,760,000.00	684.00	23,868,726.00
8	Office of the Chairman SIEC (CRF)	17,271,990.00	5,817,000.00			11,455,000.00		17,272,000.00	10.00	
9	Judicial Service Commission (CRF)	40,656,211.01				40,657,000.00		40,657,000.00	788.99	16,259,708.40
10	Jigawa State Anti-Corruption Commission							0.00	0.00	
11	Assembly Service Commission (CRF)	5,428,234.80	0.00			5,429,000.00		5,429,000.00	765.20	27,058,002.40
12	Directorate of Salary & Pension Administration (CRF)	0.00	0.00					0.00	0.00	13,257,000.34
13	Office of the Chairman SUBEB (CRF)	18,448,503.00				18,450,000.00		18,450,000.00	1,497.00	
	Sub-Total C R F C	145,147,483.14	72,356,000.00	0.00		79,002,000.00	0.00	151,358,000.00	6,210,516.86	136,223,098.93
	GRAND TOTAL	56,324,822,914.75	64,849,500,000.00	300,000,000.00	1,935,364,000.00	-4,950,739,000.00		62,134,125,000.00	5,734,707,883.26	52,488,112,188.15

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL**

OVERHEAD (OTHER RECURRENT) BY AGENCIES

SUPPLEMENTARY NOTE 10.1

S/N	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE N	ACTUAL EXPENDITURE 2023
	<u>ADMINISTRATIVE SECTOR</u>	N	N	N	N	N		N	N
1	Government House	3,561,286.94	1,326,200,000.00	1,770,000,000.00	300,000,000.00	165,700,000.00	3,561,900,000.00	613,058.31	41,605,745.10
2	Deputy Governor's Office	346,118,079.44	326,000,000.00	5,120,000.00		15,000,000.00	346,120,000.00	1,920.56	9,166,081.60
3	Directorate of Protocol	418,948,581.97	223,000,000.00		150,000,000.00	45,950,000.00	418,950,000.00	1,418.03	11,027,931.85
4	Due Process & Project Monitoring Bureau	101,310,966.12	130,398,000.00				130,398,000.00	29,087,033.88	34,972,353.60
5	Pilgrims Welfare Agency	3,012,961,205.45	1,527,800,000.00	700,000,000.00		785,170,000.00	3,012,970,000.00	8,794.55	
6	Administration & Finance Directorate	1,264,615,823.08	1,120,000,000.00	109,800,000.00	150,000,000.00	-100,000,000.00	1,279,800,000.00	15,184,176.92	667,512,440.22
7	Liason Office Kaduna	4,139,094.90	6,000,000.00				6,000,000.00	1,860,905.10	5,208,447.80
8	Liason Office Lagos	8,548,138.26	9,600,000.00				9,600,000.00	1,051,861.74	3,959,655.70
9	Liason Office Kano	1,483,155.02	3,600,000.00				3,600,000.00	2,116,844.98	
10	Liason Office Abuja	64,057,672.44	100,900,000.00				100,900,000.00	36,842,327.56	
11	Chieftancy & Religious Affairs Directorate	452,980,327.34	414,600,000.00			38,400,000.00	453,000,000.00	19,672.66	5,458,724.50
12	Jigawa State Hisba Board		60,000,000.00				60,000,000.00		
13	Research, Evaluation and Political Affairs Directorate	483,965,416.78	155,400,000.00	180,000,000.00	80,000,000.00	78,566,000.00	493,966,000.00	583.22	5,646,949.40
14	Special Service Directorate	858,470,011.05	1,158,729,000.00			-300,000,000.00	858,729,000.00	258,988.95	118,536,651.12
15	Council Affairs Department	23,100,950.00	12,000,000.00	11,110,000.00			23,110,000.00	9,050.00	400,400.00
16	Jigawa State Agency for the Control of Aids	5,404,982.12	3,600,000.00	1,805,000.00			5,405,000.00	17.88	35,020,740.00
17	Jigawa State Agricultural Research Institute	1,565,458.64	18,000,000.00				18,000,000.00	16,434,541.36	122,147,651.08
18	State House of Assembly	3,741,951,200.76	4,270,000,000.00			-520,000,000.00	3,750,000,000.00	8,048,799.24	321,775,388.82
19	Assembly Service Commission	83,954,557.00	130,000,000.00				130,000,000.00	46,045,443.00	13,257,000.34
20	Office of the Head of Service	1,815,900,164.99	557,600,000.00			1,260,000,000.00	1,817,600,000.00	1,699,835.01	180,501,252.90
21	Establishment & Service Matters Directorate	5,575,379.59	9,600,000.00				9,600,000.00	4,024,620.41	491,318,606.06
22	Manpower Development & Training Directorate	98,406,121.25	96,000,000.00	2,407,000.00			98,407,000.00	878.75	
23	Directorate of Salary & Pension Administration	4,151,613.00	9,600,000.00				9,600,000.00	5,448,387.00	595,869,790.90
24	Manpower Development Institute	206,306,617.01	140,707,000.00			65,600,000.00	206,307,000.00	382.99	47,105,096.00
25	Office of the Auditor General	31,453,669.19	49,700,000.00				49,700,000.00	18,246,330.81	60,223,257.70
26	Directorate of Local Government Audit	625,045,885.59	281,800,000.00		50,000,000.00	293,246,000.00	625,046,000.00	114.41	75,985,310.80
27	Civil Service Commission	32,546,723.94	34,300,000.00				34,300,000.00	1,753,276.06	7,219,398.60
28	Local Government Service Commission	1,067,726,604.83	920,900,000.00		230,000,000.00		1,150,900,000.00	83,173,395.17	25,971,791.26
29	State Independent Electoral Commission	68,433,114.44	1,855,700,000.00			-1,780,000,000.00	75,700,000.00	7,266,885.56	9,097,130.16
30	Jigawa State Audit Service Board	0.00	20,000,000.00				20,000,000.00	20,000,000.00	
31	Ministry of Special duties	12,244,848.22	11,800,000.00	445,000.00			12,245,000.00	151.78	15,527,884.10
32	Guidance & Counseling Department	66,424,594.54	32,000,000.00	34,425,000.00			66,425,000.00	405.46	
33	State Emergency Management Agency (SEMA)	6,427,804.82	38,000,000.00				38,000,000.00	31,572,195.18	
	SUB - TOTAL	18,485,505,703.47	15,053,534,000.00	2,815,112,000.00	960,000,000.00	47,632,000.00	18,876,278,000.00	390,772,296.53	2,888,987,795.51

	SUB - TOTAL	12,956,618,299.32	23,016,910,000.00	(13,987,009,850.00)	3,562,000,000.00	5,950,528,000.00	18,542,428,150.00	5,585,809,850.68	10,563,790,734.74
	LAW AND JUSTICE SECTOR		-					-	
63	High Court of Justice	529,541,218.24	611,000,000.00	85,000,000.00			696,000,000.00	166,458,781.76	534,516,095.70
64	Shari'a Court of Appeal	345,700,784.92	422,700,000.00				422,700,000.00	76,999,215.08	830,992,508.74
65	Judicial Service Commission	103,944,683.88	103,590,000.00	355,000.00			103,945,000.00	316.12	67,756,783.87
66	Ministry of Justice	268,245,161.43	94,400,000.00	60,000,000.00	50,000,000.00	50,000,000.00	254,400,000.00	(13,845,161.43)	162,690,124.90
67	Justice Sector and Law Reform Commission	5,279,774.05	9,600,000.00				9,600,000.00	4,320,225.95	0.00
68	Jigawa State Anti-Corruption Commission	214,472,863.75	40,000,000.00	84,264,350.00		-50,000,000.00	74,264,350.00	(140,208,513.75)	
	SUB - TOTAL	1,467,184,486.27	1,281,290,000.00	229,619,350.00	50,000,000.00	-	1,560,909,350.00	93,724,863.73	1,595,955,513.21
	<u>SOCIAL SECTOR</u>		-					-	
69	Ministry of Women Affairs & Social Development	110,106,250.40	18,000,000.00			92,107,000.00	110,107,000.00	749.60	43,794,787.30
70	Rehabilitation Board	530,833,112.71	44,400,000.00			486,434,000.00	530,834,000.00	887.29	46,005,202.82
71	Ministry Of Basic Education	1,405,465,210.79	1,820,000,000.00				1,820,000,000.00	414,534,789.21	359,132,785.26
72	State Universal Basic Education Board	489,094,056.78	997,350,000.00				997,350,000.00	508,255,943.22	225,344,397.86
73	Agency for Nomadic Education	13,500,000.00	10,720,000.00	2,780,000.00			13,500,000.00	-	164,338,171.76
74	Agency for Mass Education	6,125,437.09	6,904,000.00				6,904,000.00	778,562.91	550,861,830.24
75	Jigawa State Tsangaya Education Board	2,999,782.65	15,000,000.00				15,000,000.00	12,000,217.35	
76	Ministry of Higher Education, Science & Technology	3,209,955,928.15	3,551,300,000.00	300,000,000.00		-398,000,000.00	3,453,300,000.00	243,344,071.85	8,015,397.60
77	Jigawa State Educational Quality Assurance Agency (JISEQAA)	26,215,000.00	21,930,000.00	4,285,000.00			26,215,000.00	-	633,356,566.89
78	Dutse Model / Capital School	152,188,733.93	230,000,000.00				230,000,000.00	77,811,266.07	845,151,988.64
79	Bamaina Academy	6,334,033.97	7,000,000.00				7,000,000.00	665,966.03	47,282,659.70
80	Science & Technical Education Board	955,767,921.42	705,400,000.00		100,000,000.00	150,368,000.00	955,768,000.00	78.58	8,360,133.97
81	Islamic Education Bureau	771,371,479.65	746,968,000.00	277,000,000.00		-200,000,000.00	823,968,000.00	52,596,520.35	1,255,686,366.34
82	Library Board	2,550,394.75	2,650,000.00				2,650,000.00	99,605.25	782,606,034.64
83	Jigawa State Scholarships Board	10,135,664.31	13,600,000.00				13,600,000.00	3,464,345.69	564,232,373.48
84	Sule Lamido University, Kafin-Hausa	1,355,808,241.00	1,361,000,000.00		120,000,000.00		1,481,000,000.00	125,191,759.00	242,493,593.93

85	Jigawa State Polytechnic	223,196,478.96	152,000,000.00				71,197,000.00	223,197,000.00	521.04	1,327,136,853.18
86	Biyaminu Usman Polytechnic	58,379,186.85	74,000,000.00					74,000,000.00	15,620,813.15	536,686,523.29
87	Institute of Information Technology	107,171,861.15	109,500,000.00					109,500,000.00	2,328,138.85	132,281,884.52
88	Jigawa State College of Education	96,614,763.41	147,000,000.00					147,000,000.00	50,385,236.59	1,252,922,218.17
89	Jigawa State College of Islamic Legal Studies	114,946,251.98	118,000,000.00					118,000,000.00	3,053,748.02	288,618,269.96
90	Jigawa State College of Remedial Studies	45,691,533.34	63,800,000.00					63,800,000.00	18,108,466.66	557,836,130.87
91	Jigawa State Information Technology and Digital Economy		25,000,000.00					25,000,000.00	25,000,000.00	
92	Jigawa State Senior Secondary Education Board		50,000,000.00					50,000,000.00	50,000,000.00	
93	Ministry of Health	279,782,500.00	290,000,000.00					290,000,000.00	10,217,500.00	619,592,861.94
94	Jigawa State Medicare Supply Organisation(JIMSO)		-					0.00	-	97,509,707.63
95	Babura General Hospital	69,013,049.33	121,050,000.00					121,050,000.00	52,036,950.67	386,745,814.15
96	Birin Kudu General Hospital	90,661,364.75	119,704,000.00					119,704,000.00	29,042,635.25	153,392,205.50
97	Birniwa General Hospital	73,576,942.88	110,400,000.00					110,400,000.00	36,823,057.12	756,859,760.88
98	Dulsee General Hospital	83,729,251.14	142,800,000.00					142,800,000.00	59,070,748.86	53,743,246.54
99	Gumel General Hospital	109,817,046.46	166,000,000.00					166,000,000.00	56,182,953.54	392,201,042.97

100	Gwaram Cottage Hospital	53,166,252.72	106,100,000.00							106,100,000.00	52,933,747.28	129,033,401.52
101	Hadejia General Hospital	125,404,156.88	192,000,000.00							192,000,000.00	66,595,843.12	193,787,127.72
102	Hadejia Tuberculosis and Leprosy Hospital	2,131,401.44	9,600,000.00							9,600,000.00	7,468,598.56	423,936,071.30
103	Jahun General Hospital	67,154,983.73	133,493,000.00							133,493,000.00	66,338,016.27	36,316,248.08
104	Kafin Hausa [Bulangi] Cottage Hospital	9,710,930.96	23,205,000.00							23,205,000.00	13,494,069.04	364,406,294.09
105	Kafin Hausa General Hospital	61,926,339.75	71,800,000.00							71,800,000.00	9,873,660.25	82,685,207.20
106	Kazaure General Hospital	99,207,117.49	182,000,000.00							182,000,000.00	82,792,882.51	5,029,434,874.69
107	Kazaure Psychiatric Hospital	1,097,680.78	6,800,000.00							6,800,000.00	5,702,319.22	437,616,173.72
108	Ringim General Hospital	59,856,341.42	97,600,000.00							97,600,000.00	37,743,658.59	208,810,061.61
109	Primary Health Care Development Agency	143,724,080.24	150,960,000.00							150,960,000.00	7,235,919.76	84,607,057.50
110	Office of the Provost College of Nursing & Midwifery	51,607,824.77	56,500,000.00							56,500,000.00	4,892,175.23	72,979,770.79
111	College of Nursing Science BirninKudu	101,393,954.15	70,500,000.00						30,894,000.00	101,394,000.00	45.85	96,385,036.22
112	School of Midwifery Birnin Kudu									0.00	-	73,285,787.15
113	College of Nursing Science Hadejia	25,349,747.41	28,230,000.00							28,230,000.00	2,880,252.59	103,767,078.50
114	School of Midwifery Babura									0.00	-	
115	College of Nursing Science Babura	135,401,570.88	61,500,000.00					73,902,000.00		135,402,000.00	429.12	
116	College of Health Science and Technology Jahun	96,519,846.08	156,176,000.00							156,176,000.00	59,656,153.92	
117	Rasheed Shekoni Specialist Hospital	25,987,062.42	215,306,000.00							215,306,000.00	189,318,937.58	
118	Ministry of Information, Youths, Sports & Culture	121,991,197.83	49,500,000.00				50,000,000.00			121,992,000.00	802.17	
119	History & Culture Bureau	15,336,125.25	14,480,000.00			857,000.00				15,337,000.00	874.75	3,101,885.40
120	Jigawa State Broadcasting Corporation (Television)	23,741,564.23	24,000,000.00							24,000,000.00	258,435.77	38,732,144.14
121	Jigawa State Broadcasting Corporation (Radio)	2,978,062.36	31,744,000.00							31,744,000.00	28,765,937.64	
122	Jigawa State Printing Press	1,884,527.41	5,050,000.00							5,050,000.00	3,165,472.59	
123	Jigawa State Sports Council	25,289,700.00	137,246,000.00			130,000,000.00				67,246,000.00	41,956,300.00	
124	Ministry of Environment	43,733,964.00	13,200,000.00							43,734,000.00	36.00	
125	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	31,673,532.61	36,000,000.00							36,000,000.00	4,326,467.39	
126	Alternative Energy Fund	2,125,477.12	3,600,000.00							3,600,000.00	1,474,522.88	
127	Ministry For Local Governments & Comm. Development	7,016,538,703.78	4,287,000,000.00				2,235,000,000.00		494,539,000.00	7,016,539,000.00	296.22	
	SUB - TOTAL	18,745,963,613.56	17,405,066,000.00	714,922,000.00	2,505,000,000.00	654,467,000.00	21,279,455,000.00	2,533,491,386.44	19,691,073,029.66			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
SUPPLEMENTARY NOTE 19.1
CAPITAL EXPENDITURE SUMMARY BY AGENCIES

ADMINISTRATIVE SECTOR SECTOR										
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
			₦	₦	₦	₦	₦	₦	₦	₦
1	011100100101	Government House	3,706,840,972.47	3,345,000,000.00	61,841,000.00	300,000,000.00	-	3,706,841,000.00	27.53	1,636,306,032.08
2	011100100201	Deputy Governor's Office	148,484,598.95	85,000,000.00		100,000,000.00	(36,000,000.00)	149,000,000.00	515,401.05	219,760,250.23
3	011100100400	Due Process & Project Monitoring Bureau		44,139,000.00			(40,000,000.00)	4,139,000.00	4,139,000.00	11,580,950.23
4	011100100700	Pilgrim Welfare Agency	73,091,986.98	124,200,000.00	25,000,000.00		(70,000,000.00)	79,200,000.00	6,108,013.02	0.0
5	011101300100	Administration & Finance Directorate	214,302,153.15	732,500,000.00	8,500,000.00	10,000,000.00	(530,000,000.00)	221,000,000.00	6,697,846.85	3,458,228,057.67
6	011101300600	Chieftaincy & Religious Affairs Department	1,484,198,059.33	2,479,000,000.00	105,200,000.00		(1,100,000,000.00)	1,484,200,000.00	1,940.67	705,909,000.43
7	011101300701	Jigawa State Hisbah Board	30,525,128.14	100,000,000.00	10,530,000.00		(80,000,000.00)	30,530,000.00	4,871.86	2,693,096,256.82
8	011101400100	Research, Evaluation and Political Affairs Directorate		45,830,000.00			(45,000,000.00)	830,000.00	830,000.00	129,560,500.23
9	011101800100	Special Service Directorate	367,756,781.25	474,500,000.00			(100,000,000.00)	374,500,000.00	6,743,218.75	895,390,256.56
10	011103300100	Jigawa State Agency for the Control of AIDS	2,921,212.30	250,000,000.00			(245,000,000.00)	5,000,000.00	2,078,787.70	118,045,550.23
11	011103902100	Jigawa State Agricultural Research Institute	923,983,914.54	2,850,000,000.00			(1,690,000,000.00)	1,160,000,000.00	236,016,085.46	31,700,059.15
12	011200100100	State House of Assembly	1,599,444,421.33	2,109,500,000.00	489,945,000.00		(1,000,000,000.00)	1,599,445,000.00	578.67	19,657,834.04
13	012500100100	Office of the Head of State Civil Service	782,916,789.24	350,000,000.00	350,000,000.00	500,000,000.00	(413,000,000.00)	787,000,000.00	4,083,210.76	1,980,000.00
14	022000700400	Directorate of Salary and Pension Administration	2,257,148.55	50,000,000.00			(20,000,000.00)	30,000,000.00	27,742,851.45	-
15	012500100500	Manpower Development Institute		617,400,000.00			(610,000,000.00)	7,400,000.00	7,400,000.00	0.0
16	014000100100	Office of the Auditor General	91,679,526.30	185,000,000.00	1,680,000.00	5,000,000.00	(100,000,000.00)	91,680,000.00	473.70	88,185,383.75
17	014000200100	Directorate of Local Government Audit	147,933,489.44	121,400,000.00		65,000,000.00	-	186,400,000.00	38,466,510.56	-
18	014000300101	Jigawa State Audit Service Commission		50,000,000.00			(40,000,000.00)	10,000,000.00	10,000,000.00	16,964,273.95
19	014700100100	Civil Service Commission	3,719,042.03	5,000,000.00			-	5,000,000.00	1,280,957.97	88,185,383.75
20	014700200100	Local Government Service Commission	30,425,125.14	38,000,000.00		40,000,000.00	(45,000,000.00)	33,000,000.00	2,574,874.86	16,964,273.95
21	014800100100	State Independent Electoral Commission		50,000,000.00			(50,000,000.00)	-	-	0.0
22	016200100101	Ministry For Special Duties	8,814,421.15	138,000,000.00			(125,000,000.00)	13,000,000.00	4,185,578.85	0.0
23	016200200100	State Emergency Management Agency (SEMA)	10,391,023,091.80	1,100,000,000.00		4,000,000,000.00	5,292,000,000.00	10,392,000,000.00	976,908.20	0.0
		TOTAL	20,010,317,862.09	15,344,469,000.00	1,052,696,000.00	5,020,000,000.00	(1,047,000,000.00)	20,370,165,000.00	359,847,137.91	10,131,514,063.07

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 19.2

CAPITAL EXPENDITURE SUMMARY BY AGENCIES

ECONOMIC SECTOR										
SINO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024 ₦	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDJET 2024	VARIANCE	ACTUAL EXPENDITURE 2023 ₦
1	021500100100	Ministry of Agriculture & Natural Resources	29,717,672,290.28	4,490,000,000.00	670,000,000.00	2,500,000,000.00	22,062,000,000.00	29,722,000,000.00	4,327,709.72	833,537,078.95
2	021510200100	Jigawa State Agricultural & Rural Development Authority	7,792,122,678.39	10,607,900,000.00			(2,815,000,000.00)	7,792,900,000.00	777,321.61	31,700,059.15
3	0215111511500	Farmers And Herdsman Board	17,937,562.14	300,000,000.00			(280,000,000.00)	20,000,000.00	2,062,437.86	2,291,760,593.13
4	022000100100	Ministry of Finance	14,966,393,300.12	743,000,000.00		5,050,000,000.00	9,250,000,000.00	15,043,000,000.00	76,606,699.88	267,072,833.75
5	022000800100	Jigawa State Internal Revenue Service	8,092,327.56	195,000,000.00			(180,000,000.00)	15,000,000.00	6,907,672.44	176,107,400.71
6	022200100100	Ministry of Commerce, Industries and Co-operatives	3,880,084,784.87	4,629,773,000.00		1,500,000,000.00	(2,248,000,000.00)	3,881,773,000.00	1,688,215.13	32,186,736.46
7	022200100200	Mineral Resources Development Agency		184,100,000.00			(180,000,000.00)	4,100,000.00	4,100,000.00	53,733,061.25
8	022200100300	State Investment Promotion Agency	61,818,050.15	161,627,000.00			(90,000,000.00)	71,627,000.00	9,808,949.85	1,617,126,809.87
9	022700600100	Jigawa State Agency for Youth Empowerment and Employment	7,999,180,538.03	4,999,810,000.00	500,000,000.00	2,500,000,000.00	-	7,999,810,000.00	629,461.97	25,660,000.00
10	023100200300	Rural Electricity Board	2,339,562,154.60	1,000,000,000.00	100,000,000.00	2,000,000,000.00	(760,000,000.00)	2,340,000,000.00	437,845.40	89,956,230.20
11	023400100100	Ministry of Works & Transport	76,966,180,953.05	35,447,977,000.00		35,800,000,000.00	5,734,000,000.00	76,981,977,000.00	15,796,046.95	32,400,633,154.04
12	023400400100	Jigawa Roads Maintenance Agency	4,149,349,383.91	3,100,000,000.00		7,953,000,000.00	(6,899,000,000.00)	4,154,000,000.00	4,650,616.09	2,897,206,554.13
13	023400900100	Fire Service Directorate	69,209,482.12	201,000,000.00	25,000,000.00		(150,000,000.00)	76,000,000.00	6,790,517.88	1,221,464,645.38
14	023800100100	Ministry of Budget and Economic Planning	697,845,566.68	1,100,000,000.00			(400,000,000.00)	700,000,000.00	2,154,433.32	210,545,494.00
15	023800100301	Jigawa State Residents Identity Management Agency (JSRIMA)		500,000,000.00			(500,000,000.00)	-	-	575,790,509.15
16	023800100401	Jigawa State Social Investment Program Agency (JSSIPA)		100,000,000.00			(90,000,000.00)	10,000,000.00	10,000,000.00	816,618,725.02

17	023800200100	Jigawa State Bureau of Statistics (JSBS)	34,367,251.13	200,000,000.00				(160,000,000.00)	40,000,000.00	5,632,748.87	2,336,395,433.98
18	025200100100	Ministry of Water Resources	558,893,022.78	874,000,000.00		700,000,000.00		(1,012,000,000.00)	562,000,000.00	3,106,977.22	2,770,518,945.59
19	025210200100	Jigawa state Water Board	1,267,330,251.29	910,000,000.00		552,331,000.00		(295,000,000.00)	1,267,331,000.00	748.71	407,253,954.67
20	025210300100	Rural Water Supply and Sanitation Agency	920,977,793.63	2,406,500,000.00		220,000,000.00		(1,358,000,000.00)	1,268,500,000.00	347,522,206.37	667,097,626.18
21	025210400100	Small Town Water Supply Agency	3,626,235,623.90	1,622,900,000.00		876,000,000.00		830,000,000.00	3,628,900,000.00	2,664,376.10	57,045,480.48
22	026000100100	Ministry of Land , Housing, Urban Development & Regional Planning	845,710,440.07	1,346,000,000.00				(500,000,000.00)	846,000,000.00	289,559.93	
23	026000200100	Jigawa State Housing Authority	5,221,783,429.17	2,781,000,000.00		940,784,000.00		1,000,000,000.00	5,221,784,000.00	570.83	
24	026000300100	Urban Development Board	9,056,574.01	349,073,000.00				(340,000,000.00)	9,073,000.00	16,425.99	
25	026000400100	Dutse Capital Development Authority (DCDA)	157,196,935.05	582,300,000.00				(450,000,000.00)	162,300,000.00	5,103,064.95	
		TOTAL	161,307,000,392.93	78,831,960,000.00	3,664,115,000.00	59,153,000,000.00	20,169,000,000.00	161,818,075,000.00	511,074,607.07	49,779,411,326.09	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 19.3

CAPITAL EXPENDITURE SUMMARY BY AGENCIES

LAW AND JUSTICE
SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024 ₦	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
				₦	₦	₦	₦	₦	₦	₦
1	031800500100	High Court of Justice	264,612,421.47	423,000,000.00	300,000,000.00	50,000,000.00	100,000,000.00	873,000,000.00	608,387,578.53	304,772,950.08
2	031800600100	Sharia Court of Appeal	69,362,314.34	780,000,000.00			(450,000,000.00)	320,000,000.00	250,637,685.66	410,183,299.51
3	031801100100	Judicial Service Commission	19,982,123.41	150,000,000.00			-	150,000,000.00	130,017,876.59	31,056,287.50
4	032600100100	Ministry of Justice	55,571,456.31	60,000,000.00		50,000,000.00	(50,000,000.00)	60,000,000.00	4,428,543.69	31,056,287.50
5	32600200200	Justice Sector and Law Reform		20,000,000.00		5,000,000.00	-	25,000,000.00	25,000,000.00	75,423.08
	'0111104004000	Jigawa State Public Complain & Anti Corruption	196,486,505.23		84,264,350.00	150,000,000.00		234,264,350.00	37,777,844.77	-
		TOTAL	606,014,820.76	1,433,000,000.00	384,264,350.00	255,000,000.00	(410,000,000.00)	1,662,264,350.00	1,056,249,529.24	777,144,247.67

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 19.4

CAPITAL EXPENDITURE SUMMARY BY AGENCIES

SOCIAL SECTOR										
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024 ₦	CONTINGENCY	SUPPLEMENTARY	REVIEW III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
				₦	₦	₦	₦	₦	₦	₦
1	051400100100	Ministry of Women Affairs & Social Development	1,802,978,347.56	2,379,500,000.00		100,000,000.00	(670,000,000.00)	1,809,500,000.00	6,521,652.44	84,170,499.18
2	051400100200	Jigawa State Rehabilitation Board	755,480,732.21	1,400,000,000.00			(640,000,000.00)	760,000,000.00	4,519,267.79	721,776,190.88
3	051700100100	Ministry of Basic Education	966,691,619.74	3,416,000,000.00	405,100,000.00	500,000,000.00	(3,346,000,000.00)	975,100,000.00	8,408,380.26	-
4	051700100200	State Universal Basic Education Board (SUBEB)	4,871,491,471.57	11,832,800,000.00	75,000,000.00		(620,000,000.00)	11,287,800,000.00	6,416,308,528.43	7,850,814,105.08
5	051700100300	Jigawa State Agency for Nomadic Education	283,242,145.11	564,361,000.00			(280,000,000.00)	284,361,000.00	1,118,854.89	157,405,534.49
6	051700100400	Agency for Mass Education	222,996,030.00	224,300,000.00			-	224,300,000.00	1,303,970.00	148,519,767.96
7	051700100601	Jigawa State Tsangaya Board		300,000,000.00			(250,000,000.00)	50,000,000.00	50,000,000.00	-
8	051700100700	Library Board		29,000,000.00			(20,000,000.00)	9,000,000.00	9,000,000.00	-
9	051700200100	Ministry of Higher Education, Science & Technology	5,926,483,422.11	9,307,000,000.00	155,000,000.00	4,000,000,000.00	(7,525,000,000.00)	5,937,000,000.00	10,516,577.89	2,947,825,580.39
10	051700200300	Dutse Model / Capital School		110,800,000.00		10,000,000.00	(120,000,000.00)	800,000.00	800,000.00	-
11	051700200400	Bamaina Academy	4,680,000.00	193,200,000.00			(187,000,000.00)	6,200,000.00	1,520,000.00	52,694,174.01
12	051700200500	Science & Technical Education Board	985,537,433.27	1,191,000,000.00	567,000,000.00	100,000,000.00	(870,000,000.00)	988,000,000.00	2,462,566.73	433,288,244.09
13	051700200600	Islamic Education Bureau	860,843,319.85	881,200,000.00		410,000,000.00	(430,000,000.00)	861,200,000.00	356,680.15	420,801,870.60
14	051700200800	Jigawa State Scholarship Board	2,908,112,957.00	5,000,000,000.00	400,000,000.00		(2,490,000,000.00)	2,910,000,000.00	1,887,043.00	-
15	051700200900	Sule Lamido University	2,282,984,089.00	6,591,090,000.00		340,000,000.00	(2,800,000,000.00)	4,131,090,000.00	1,848,105,911.00	2,880,925,647.17
16	051700201000	Jigawa State Polytechnic	918,116,968.95	1,500,000,000.00		245,000,000.00	(720,000,000.00)	1,025,000,000.00	106,883,031.05	1,111,599,421.26

17	051700201100	Binyaminu Usman Polytechnic, Hadejia	1,278,952,452.01	730,000,000.00	648,953,000.00	300,000,000.00	(400,000,000.00)	1,278,953,000.00	547.99	343,809,182.12
18	051700201200	Jigawa State Polytechnic for Information and Communication Technology	270,350,044.03	594,500,000.00		300,000,000.00	(600,000,000.00)	294,500,000.00	24,149,955.97	-
19	051700201300	Jigawa State College of Education	708,302,378.95	1,165,000,000.00			(450,000,000.00)	715,000,000.00	6,697,621.05	88,612,110.13
20	051700201400	Jigawa State College of Education and Legal Studies	279,263,688.06	300,000,000.00		150,000,000.00	(170,000,000.00)	280,000,000.00	736,311.94	501,108,784.58
21	051700201500	Jigawa State College of Remedial Studies	265,254,254.90	495,200,000.00	50,000,000.00		(270,000,000.00)	275,200,000.00	9,945,745.10	127,570,627.37
22	051700201601	Jigawa State Institut of Information Technology	40,564,226.23	1,230,000,000.00			(1,180,000,000.00)	50,000,000.00	9,435,773.77	279,515,462.00
23	051700201701	Jigawa State Senior Secondary Education Board (JSSSEB)		550,000,000.00			(50,000,000.00)	500,000,000.00	500,000,000.00	-
24	051700300200	Jigawa State Educational Quality Assurance Agency (JISEQAA)	35,967,736.47	49,110,000.00	35,000,000.00		(40,000,000.00)	44,110,000.00	8,142,263.53	14,298,500.00
25	052100100100	Ministry of Health	9,107,932,449.37	11,468,940,000.00		4,000,000,000.00	(6,015,000,000.00)	9,453,940,000.00	346,007,550.63	11,160,114,036.81
26	52100200100	Jigawa State Agency for the Control of AIDS								25,804,886.39
27	052100300100	Primary Health Care Development Agency	6,645,925,408.77	7,222,200,000.00			(290,000,000.00)	6,932,200,000.00	286,274,591.23	2,761,266,527.32
28	052110400100	Office of the Provost, College of Nursing Science		850,000,000.00		500,000,000.00	(1,150,000,000.00)	200,000,000.00	200,000,000.00	-
29	052110600100	College of Health Science and Technology Jahun		600,000,000.00		500,000,000.00	(1,000,000,000.00)	100,000,000.00	100,000,000.00	-
30	052111600100	Rasheed Shekoni Specialist Hospital		20,000,000.00			(20,000,000.00)	-	-	-
31	052300100100	Ministry of Information Youths, Sports and Culture	255,996,471.61	256,000,000.00		150,000,000.00	(150,000,000.00)	256,000,000.00	3,528.39	86,955,234.18
32	052300200100	History and Culture Bureau	749,733.25	29,000,000.00			-	29,000,000.00	28,250,266.75	9,369,226.38
33	052300300100	Jigawa State Television	71,854,032.30	103,400,000.00			-	103,400,000.00	31,545,967.70	24,627,981.39
34	052300400100	Jigawa State Broadcasting Corporation (Radio)	495,303,200.75	88,720,000.00	406,584,000.00	200,000,000.00	(200,000,000.00)	495,304,000.00	799.25	18,926,386.44
35	052300500100	Jigawa State Printing Press	102,363,210.96	100,000,000.00	2,364,000.00		-	102,364,000.00	789.04	18,926,386.44
36	052300700100	Jigawa State Sports Council	139,784,082.01	330,000,000.00	9,785,000.00	100,000,000.00	(300,000,000.00)	139,785,000.00	917.99	64,650,374.89
37	053500100100	Ministry of Environment and Climate Change	20,768,466,977.40	8,050,500,000.00		1,441,500,000.00	11,277,000,000.00	20,769,000,000.00	533,022.60	9,984,977,838.24
38	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	47,873,874.71	185,050,000.00		58,500,000.00	(194,000,000.00)	49,550,000.00	1,676,125.29	41,107,230.56
39	023100300100	Alternative Energy Agency	159,895,073.67	1,448,400,000.00		200,000,000.00	(1,480,000,000.00)	168,400,000.00	8,504,926.33	112,257,933.12
40	055100100100	Ministry Of Local Government	3,109,411.76	138,000,000.00			-	138,000,000.00	134,890,588.24	34,903,680.29
		TOTAL	63,467,547,243.58	80,924,271,000.00	2,754,786,000.00	13,605,000,000.00	(23,650,000,000.00)	73,634,057,000.00	10,166,509,756.42	42,508,623,423.76

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 19.5 DETAIL CAPITAL EXPENDITURE BY AGENCIES

Administrative Code	Item Description	FINAL BUDGET 2024	ACTUAL COST 2024	DIFFERENCE
	Consolidated Performance	257,484,561,350.00	245,390,880,319.36	12,093,681,030.64
	Administrative Sector	20,370,165,000.00	20,010,317,862.09	359,847,137.91
11100100101	Government House	3,706,841,000.00	3,706,840,972.47	27.53
10011	Procurement of Official & Utility Vehicles for Government Agencies and Purchase of Office Furniture & Equipment	1,600,000,000.00	719,228,866.25	880,771,133.75
10114	Government House Projects (Constructions and Renovations)	2,106,841,000.00	2,987,612,106.22	880,771,106.22
11100100201	Deputy Governor's Office	149,000,000.00	148,484,598.95	515,401.05
10000	Deputy Governor's Office Special Expenditure	149,000,000.00	148,484,598.95	515,401.05
11100100400	Due Process & Project Monitoring Bureau	4,139,000.00	-	4,139,000.00
60312	Special Expenditure	4,139,000.00		4,139,000.00
11100100700	Pilgrim Welfare Agency	79,200,000.00	73,091,986.98	6,108,013.02
10039	Pilgrims Welfare Agency (Special Expenditure Provision)	79,200,000.00	73,091,986.98	6,108,013.02
11101300100	Administration & Finance Directorate	221,000,000.00	214,302,153.15	6,697,846.85
10001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	36,000,000.00	35,387,921.84	612,078.16
10002	Administration & Finance (Special Expenditure)	21,000,000.00	20,586,834.31	413,165.69
10019	Counterpart Funding Of UNICEF Assisted Programs	20,000,000.00	3,060,300.00	16,939,700.00
10041	Support to Galaxy II Operations	144,000,000.00	155,267,097.00	11,267,097.00
11101300600	Chieftaincy & Religious Affairs Department	1,484,200,000.00	1,484,198,059.33	1,940.67
10038	Religious Affairs Projects	1,484,200,000.00	1,484,198,059.33	1,940.67
11101300701	Jigawa State Hisbah Board	30,530,000.00	30,525,128.14	4,871.86

10046	Hisba Board and Other Religious Expenditure	30,530,000.00	30,525,128.14	4,871.86
11101400100	Research, Evaluation and Political Affairs Directorate	830,000.00	-	830,000.00
20527	Research, Evaluation and Political Affair Programmes	830,000.00		830,000.00
11101800100	Special Service Directorate	374,500,000.00	367,756,781.25	6,743,218.75
10014	Provision Security Installations and Equipment	374,500,000.00	367,756,781.25	6,743,218.75
11103300100	Jigawa State Agency for the Control of AIDS	5,000,000.00	2,921,212.30	2,078,787.70
60210	SACA HIV / AIDS Control Programme	5,000,000.00	2,921,212.30	2,078,787.70
11103902100	Jigawa State Agricultural Research Institute	1,160,000,000.00	923,983,914.54	236,016,085.46
20011	Jigawa State Agricultural Research Institute	1,160,000,000.00	923,983,914.54	236,016,085.46
11200100100	State House of Assembly	1,599,445,000.00	1,599,444,421.33	578.67
10010	House of Assembly Project & Other Asset Acquisitions	1,599,445,000.00	1,599,444,421.33	578.67
12500100100	Office of the Head of State Civil Service	787,000,000.00	782,916,789.24	4,083,210.76
10003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	787,000,000.00	782,916,789.24	4,083,210.76
012500100400	Directorate of Salary and Pension Administration	30,000,000.00	2,257,148.55	27,742,851.45
010037	Salary and Pensions Projects Special Expenditure	30,000,000.00	2,257,148.55	27,742,851.45
12500100500	Manpower Development Institute	7,400,000.00	-	7,400,000.00
10016	Manpower Development Institute Projects & Programmes	7,400,000.00	-	7,400,000.00
14000100100	Office of the Auditor General	91,680,000.00	91,679,526.30	473.70
10018	Office For Resident Auditors	91,680,000.00	91,679,526.30	473.70
14000200100	Directorate of Local Government Audit	186,400,000.00	147,933,489.44	38,466,510.56
10006	Directorate Of Local Government Audit Programmes	186,400,000.00	147,933,489.44	38,466,510.56

14000300101	Jigawa State Audit Service Commission	10,000,000.00	-	10,000,000.00
10042	Audit Service Commission Projects and Programmes	10,000,000.00	-	10,000,000.00
14700100100	Civil Service Commission	5,000,000.00	3,719,042.03	1,280,957.97
10007	Civil Service Commission (Special Expenditure)	5,000,000.00	3,719,042.03	1,280,957.97
14700200100	Local Government Service Commission	33,000,000.00	30,425,125.14	2,574,874.86
10008	Local Government Service Commission (Special Expenditure)	33,000,000.00	30,425,125.14	2,574,874.86
14800100100	State Independent Electoral Commission	-	-	-
10009	State Independent Electoral Commission Headquarters	-	-	-
16200100101	Ministry For Special Duties	13,000,000.00	8,814,421.15	4,185,578.85
10043	Special Duties Projects and Special Expenditure	13,000,000.00	8,814,421.15	4,185,578.85
16200200100	State Emergency Management Agency (SEMA)	10,392,000,000.00	10,391,023,091.80	976,908.20
10017	Emergency Response & Preparedness (Relief Materials & Interventions)	10,392,000,000.00	10,391,023,091.80	976,908.20
	Economic Sector	161,818,075,000.00	161,307,000,392.93	511,074,607.07
21500100100	Ministry of Agriculture & Natural Resources	29,722,000,000.00	29,717,672,290.29	4,327,709.71
20005	Purchase Of Grains For Buffer Stock	315,960,000.00		315,960,000.00
20009	Food and Nutrition Agric. Support & Interventions			-
20010	Agricultural Planning and Information System Development	57,500,000.00	52,578,000.00	4,922,000.00
20014	Field Crop Protection and Termite Control	2,000,000.00		2,000,000.00
20016	Fertilizer Procurement	482,000,000.00	482,000,000.00	-
20017	Crop Rehabilitation Programme	2,289,080,000.00	956,267,389.95	1,332,812,610.05
20018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	25,810,000,000.00	27,765,252,066.43	1,955,252,066.43
20020	Veterinary Clinics	177,960,000.00		177,960,000.00
20022	Disease Control and Eradication Scheme	7,000,000.00	1,285,000.00	5,715,000.00
20026	Livestock Investigation and Breeding Centres	260,500,000.00	260,427,496.88	72,503.12

20029	Artisan Fisheries Development	16,000,000.00	8,885,000.00	7,115,000.00
20030	Meat Inspection and Hygiene Promotion	20,000,000.00	16,733,274.98	3,266,725.02
20031	Avian Influenza Control Project	4,000,000.00	4,378,400.00	-
20033	Borehole - Based Minor Irrigation Scheme	270,000,000.00	168,165,662.05	101,834,337.95
20038	Agricultural Shows and Exhibitions	10,000,000.00	1,700,000.00	8,300,000.00
21510200100	Jigawa State Agricultural & Rural Development Authority	7,792,900,000.00	7,792,122,678.39	777,321.61
20000	Agricultural Development and Extension (IARDA)	600,000,000.00		600,000,000.00
20002	Fadama III Development Project (World Bank)	2,500,000,000.00	4,244,230,621.90	1,744,230,621.90
20003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	780,000,000.00		780,000,000.00
20004	Agricultural Transformation Support Project (AfDB)	1,443,900,000.00	1,253,945,783.85	189,954,216.15
20007	Food & Nutrition (Agric-related) Programme	5,000,000.00		5,000,000.00
20008	Sasakawa Agricultural Support Projects	24,000,000.00		24,000,000.00
20009	Food and Nutrition Agric. Support & Interventions			
20015	Horticultural Crops Development	5,000,000.00		5,000,000.00
20039	APPEAL Project for the Development of Crop Value Chain Production	140,000,000.00		140,000,000.00
20041	Ministry of Agric (Goat breeding programmes)	2,295,000,000.00	2,293,946,272.64	1,053,727.36
21511511500	Farmers And Herdsman Board	20,000,000.00	17,937,562.14	2,062,437.86
20032	Development Of Farm Settlement and Grazing Reserves	20,000,000.00	17,937,562.14	2,062,437.86
22000100100	Ministry of Finance	15,043,000,000.00	14,966,393,300.12	76,606,699.88
10020	Ministry of Finance SIFMIS Project & Treasury Computerization	130,000,000.00		130,000,000.00
10021	Ministry Of Finance (Special Expenditure)	163,000,000.00	115,696,875.00	47,303,125.00
20065	Ministry of Finance Incorporated Investment Fund	14,750,000,000.00	14,850,696,425.12	100,696,425.12
22000800100	Jigawa State Internal Revenue Service	15,000,000.00	8,092,327.56	6,907,672.44
10022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	15,000,000.00	8,092,327.56	6,907,672.44

10023	Internal Revenue Service Security Documents				
10024	Internal Revenue Service Stamp Duty Machine				-
22200100100	Ministry of Commerce, Industries and Co-operatives	3,881,773,000.00	3,880,084,784.87		1,688,215.13
20050	Business Development Support Services	436,000,000.00	1,006,724,000.00	-	570,724,000.00
20053	Maigatari Trade - Free Zone Project	725,000,000.00	188,360,687.54		536,639,312.46
20054	Major Markets Development	778,573,000.00	1,330,816,647.70	-	552,243,647.70
20055	Consumer Protection Committee Activities	76,000,000.00	8,000,000.00		68,000,000.00
20064	Tourism Promotion Activities	202,500,000.00	17,402,586.60		185,097,413.40
20066	Trade Fairs, Road Shows and Business Promotion Support	128,300,000.00	3,786,000.00		124,514,000.00
20067	Nigeria-Niger Economic and Trade Development Corridor	400,000.00	105,033,473.56	-	104,633,473.56
20070	Establishment of Industrial Cluster Layouts	10,000,000.00	1,550,000.00		8,450,000.00
20071	State Export Promotion Council Activities	5,000,000.00			5,000,000.00
	J cares	1,520,000,000.00	1,218,411,389.47		301,588,610.53
22200100200	Mineral Resources Development Agency	4,100,000.00	-		4,100,000.00
20062	Raw Materials Display Centre	4,100,000.00			4,100,000.00
20063	Solid Minerals Development				-
22200100300	State Investment Promotion Agency	71,627,000.00	61,818,050.15		9,808,949.85
20068	Investment Promotion / One-Stop-Shop Support Services	71,627,000.00	61,818,050.15		9,808,949.85
22700600100	Jigawa State Agency for Youth Empowerment and Employment	7,999,810,000.00	7,999,180,538.03		629,461.97
20056	Development and Support to Business Cooperatives for Economic Empowerment	1,728,460,000.00	1,251,180,538.03		477,279,461.97
20057	Development and Maintenance of Skills Acquisition Centers	2,294,838,831.00	2,000,000,000.00		294,838,831.00
20058	Micro Credit and Business Start-ups Support	2,587,000,000.00	2,000,000,000.00		587,000,000.00
20060	Agro-Processing Equipment Leasing	187,000,000.00	2,048,000,000.00	-	1,861,000,000.00
20061	Women and Youths Artisans and Skills Development Initiatives	1,202,511,169.00	700,000,000.00		502,511,169.00
23100200300	Rural Electricity Board	2,340,000,000.00	2,339,562,154.60		437,845.40
20100	New Rural Electrification Projects	1,210,000,000.00	1,209,759,482.37		240,517.63

20101	Completion Of Ongoing Electrification Projects	705,000,000.00	704,910,104.60	89,895.40
20102	Maintenance / Upgrading Of Existing Electrification Projects	289,000,000.00	288,997,916.45	2,083.55
20104	Electrification Projects Plants and Equipments	136,000,000.00	135,894,651.18	105,348.82
23400100100	Ministry of Works & Transport	76,981,977,000.00	76,966,180,953.05	15,796,046.95
20300	Construction Of Bridges and Major Culverts	700,000,000.00	3,076,355,906.68	2,376,355,906.68
20301	Upgrading Of Rural (Feeder) Roads	22,635,060,200.00	22,286,031,620.18	349,028,579.82
20302	Road and Other Projects Consultancies	815,000,000.00	845,823,744.51	30,823,744.51
20306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	100,000,000.00		100,000,000.00
20307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road			
20314	Kijawal - Dabi Road	50,000,000.00		50,000,000.00
20318	Girimbo - Gantsa - Sara Road	5,900,000,000.00	7,817,090,373.69	1,917,090,373.69
20324	State Capital Road Networks	3,500,000,000.00	2,272,854,284.83	1,227,145,715.17
20325	Construction of Township Roads	2,410,000,000.00	3,227,128,790.81	817,128,790.81
20328	Feeder Roads Project	5,950,000,000.00	8,881,656,502.20	2,931,656,502.20
20329	Dutse Airport Projects	950,000,000.00	380,812,812.61	569,187,187.39
20331	State Driving School	51,000,000.00		51,000,000.00
20332	Vehicle Inspection Office Operations	50,000,000.00		50,000,000.00
20334	Ringim - Facawa - Doko Road	10t		
20335	Kwanar Kuka - Tafa Road	6,400,000,000.00	6,315,369,319.33	84,630,680.67
20336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	700,000,000.00	634,702,599.67	65,297,400.33
20337	Gwararam - Basirka Road	1,000,000,000.00		1,000,000,000.00
20338	Hadejia - Garun Gabas Road	1,500,000,000.00		1,500,000,000.00
20339	Maigatari - Babura Road	2,450,000,000.00	2,017,811,666.69	432,188,333.31
20341	Arbus - Girbobo - Garin Bukar Road	1,900,000,000.00	1,858,200,153.61	41,799,846.39
20342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	1,200,000,000.00		1,200,000,000.00
20343	Galadi - Turbus - Jarkasa - Kuka Yasku - Jajeri Road	200,000,000.00		200,000,000.00
20344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	1,350,000,000.00	1,802,829,594.76	452,829,594.76

20346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	1,400,000,000.00	1,298,769,706.20	101,230,293.80
20347	Upgrading of surface dressing to Asphalt Overlay	12,350,000,000.00	13,814,528,216.81	-
20348	Chuwasu - Chakwaikwaiwa- Zangon Maje Road	1,800,000,000.00		1,800,000,000.00
20516	Provision Of Street Lights In Urban Centres	692,916,800.00	129,522,271.02	563,394,528.98
20517	Dutse Street Lights	928,000,000.00	306,693,389.45	621,306,610.55
23400400100	Jigawa Roads Maintenance Agency	4,154,000,000.00	4,149,349,383.91	4,650,616.09
20322	Special Roads Routine Maintenance	3,454,000,000.00	3,453,059,186.93	940,813.07
20323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	103,000,000.00	99,956,615.79	3,043,384.21
20326	Maintenance of Township Roads	597,000,000.00	596,333,581.19	666,418.81
23400900100	Fire Service Directorate	76,000,000.00	69,209,482.12	6,790,517.88
10012	Procurement Of Fire Fighting Vehicles and Equipment	76,000,000.00	69,209,482.12	6,790,517.88
10013	State Fire Service Headquarter			-
23800100100	Ministry of Budget and Economic Planning	700,000,000.00	697,845,566.68	2,154,433.32
10025	Social and Economic Studies Research	10,000,000.00		10,000,000.00
10026	Budget Computerization and SIFMIS Project	75,000,000.00		75,000,000.00
10028	Sustainable Development Goals Coordination and Monitoring			-
10029	SOCU State Social Register Development and Maintenance			-
10031	Food and Nutrition Programme (Co-Ordination and Monitoring)			-
10032	Budget Special Expenditure	90,000,000.00	81,947,889.86	8,052,110.14
10033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	30,000,000.00		30,000,000.00
10045	JCARES Project Coordination	495,000,000.00	615,897,676.82	-
23800100301	Jigawa State Residents Identity Management Agency (JISRIMA)	-	-	-
10047	JISRIMA Projects & programmes	-		-
23800100401	Jigawa State Social Investment Program Agency (JSSIPa)	10,000,000.00	-	10,000,000.00

10030	Social Investment Programs Support & Coordination	10,000,000.00		10,000,000.00
23800200100	Jigawa State Bureau of Statistics (JSBS)	40,000,000.00	34,367,251.13	5,632,748.87
10027	Statistical Surveys and Publications	40,000,000.00	34,367,251.13	5,632,748.87
25200100100	Ministry of Water Resources	562,000,000.00	558,893,022.78	3,106,977.22
20410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town) Projects	2,000,000.00	16,329,395.60	14,329,395.60
20421	Greater Dutse Water Supply Scheme		443,593,499.71	443,593,499.71
20422	Rehabilitation Of Existing Dams	25,000,000.00	21,977,607.14	3,022,392.86
20423	Hydro-Metrological Stations	45,000,000.00		45,000,000.00
20426	Water Sector Policy Planning, Monitoring and Evaluation	67,000,000.00	35,846,000.00	31,154,000.00
20430	Integrated Water Sanitation Policy and Implementation of Initiatives	388,000,000.00	16,385,000.00	371,615,000.00
20431	Improvement of Water Supply and Quality Control	35,000,000.00	24,761,520.33	10,238,479.67
25210200100	Jigawa state Water Board	1,267,331,000.00	1,267,330,251.29	748.71
20413	Shuwarin Water Supply Scheme	10,000,000.00		10,000,000.00
20414	Water Supply To New Layouts and Low Cost Housing Estates.	50,000,000.00		50,000,000.00
20415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	692,331,000.00	832,363,301.67	140,032,301.67
20416	Rehabilitation Of Existing Urban Water Supply Schemes	365,000,000.00	317,465,004.58	47,534,995.42
20417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	50,000,000.00		50,000,000.00
20419	Rehabilitation and Additional Boreholes To Existing Water Scheme	20,000,000.00		20,000,000.00
20420	FGN-Supported 3rd-National Urban Water Sector Reform Program	20,000,000.00		20,000,000.00
20424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	5,000,000.00		5,000,000.00
20425	Reinforcement Of Kazaure Regional Water Supply Schemes	5,000,000.00		5,000,000.00
20429	Construction of New Solar Scheme in Urban Towns	20,000,000.00	68,137,593.69	48,137,593.69

20432	Conversion of Existing Motorize Boreholes & other Facilities to Solar powered schemes	30,000,000.00	49,364,351.35	-	19,364,351.35
25210300100	Rural Water Supply and Sanitation Agency	1,268,500,000.00	920,977,793.63		347,522,206.37
20400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	25,000,000.00	56,798,249.59	-	31,798,249.59
20401	Rural Water Supply Projects	501,500,000.00	464,179,544.04		37,320,455.96
20402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000.00			5,000,000.00
20403	Water Sanitation and Hygiene Promotion	137,000,000.00			137,000,000.00
20427	PE-WASH Programme and Projects	600,000,000.00	400,000,000.00		200,000,000.00
25210400100	Small Town Water Supply Agency	3,628,900,000.00	3,626,235,623.90		2,664,376.10
20404	Rehabilitation Of Existing Small Towns Water Supply Schemes	883,375,000.00	1,127,703,335.56	-	244,328,335.56
20406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	40,000,000.00			40,000,000.00
20408	Installation Of Solar Based Power Plants	2,580,525,000.00	2,498,532,288.34		81,992,711.66
20411	STOWA Water Supply Inventory, Planning, and M & E Activities	95,000,000.00			95,000,000.00
20412	Power Connection To Water Supply Schemes	30,000,000.00			30,000,000.00
26000100100	Ministry of Land , Housing, Urban Development & Regional Planning	846,000,000.00	845,710,440.07		289,559.93
20501	Commissioners Residences (G-9 Quarters)				-
20518	Land and Property Compensation	708,500,000.00	708,434,480.04		65,519.96
20519	Systematic Land Registration and Land Management Information System	10,300,000.00	10,241,336.75		58,663.25
20520	Development Of Layouts and Acquired Lands				-
20521	Aerial Photography and Mapping				-
20522	Acquisition Of Lithographic and Survey Equipment				-
20523	Ministry Of Lands Headquarters and Zonal Land Registries	30,753,000.00	30,588,423.28		164,576.72
20526	Establishment of GIS Unit	96,447,000.00	96,446,200.00		800.00

20529	Development and Renovations of Government Buildings and Other Structures				
20530	Development of Regional Master Plan				-
26000200100	Jigawa State Housing Authority	5,221,784,000.00	5,221,783,429.17	570.83	
20502	Low Cost Housing Scheme				-
20503	Commercial Low-cost Housing Scheme	5,221,784,000.00	5,221,783,429.17	570.83	
26000300100	Urban Development Board	9,073,000.00	9,056,574.00	16,426.00	
20511	Development of Master Plan For Urban Centres	9,073,000.00	9,056,574.00	16,426.00	
20513	Urban Development Engineering Workshop, Equipment and Materials				-
20515	Urban Development Plants & Development Control Equipment and Materials				-
20528	Urban Centres Layout Development				-
26000400100	Dutse Capital Development Authority (DCDA)	162,300,000.00	157,196,935.05	5,103,064.95	
20514	State Capital Development Projects	162,300,000.00	157,196,935.05	5,103,064.95	
	Law and Justice	1,662,264,350.00	606,014,820.76	1,056,249,529.24	
31800500100	High Court of Justice	873,000,000.00	264,612,421.47	608,387,578.53	
20504	High Court Judge Houses	190,000,000.00	199,171,578.82	9,171,578.82	
40002	Magistrate Courts and Other Court Buildings (Rehabilitation)	310,000,000.00	65,440,842.65	244,559,157.35	
40003	High Court Of Justice (Special Expenditure)	373,000,000.00		373,000,000.00	
31800600100	Sharia Court of Appeal	320,000,000.00	69,362,314.34	250,637,685.66	
20509	Renovation Of Shari'a Courts Residences	20,000,000.00	6,542,189.94	13,457,810.06	
40004	Sharia Courts Structures	200,000,000.00		200,000,000.00	
40005	Sharia Court Of Appeal	100,000,000.00	62,820,124.40	37,179,875.60	
31801100100	Judicial Service Commission	150,000,000.00	19,982,123.41	130,017,876.59	
40001	Judicial Service Commission Headquarters	150,000,000.00	19,982,123.41	130,017,876.59	
32600100100	Ministry of Justice	60,000,000.00	55,571,456.31	4,428,543.69	
40007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000.00	55,571,456.31	4,428,543.69	
32600200200	Justice Sector and Law Reform Commission	25,000,000.00	-	25,000,000.00	
40008	Community Law Centres	25,000,000.00		25,000,000.00	

'011104004000	Jigawa State Public Complain & Anti Corruption	234,264,350.00	196,486,505.23	37,777,844.77
	Jigawa State Public Complain & Anti Corruption	234,264,350.00	196,486,505.23	37,777,844.77
	Social Sector	73,634,057,000.00	63,467,547,243.58	10,166,509,756.42
51400100100	Ministry of Women Affairs & Social Development	1,809,500,000.00	1,802,978,347.56	6,521,652.44
60300	Women Development Programme	702,000,000.00	766,470,097.53	64,470,097.53
60301	Reformatory School K/Hausa / Orphanage Homes	80,500,000.00		80,500,000.00
60302	Child Development Programme	17,000,000.00	9,709,150.00	7,290,850.00
60304	Planning Research & Statistics for Women and Social Development	17,000,000.00	14,119,000.00	2,881,000.00
60306	V V F Hostel Jahun	22,000,000.00	14,503,917.17	7,496,082.83
60308	Hospital-Based & Zonal Social Welfare Operations	156,000,000.00	78,400,304.42	77,599,695.58
60314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000.00		10,000,000.00
60320	World Bank Assisted Nigeria for Women Project	705,000,000.00	18,286,704.66	686,713,295.34
60321	Social Protection/Security Programmes (j cares)	100,000,000.00	901,489,173.78	801,489,173.78
51400100200	Jigawa State Rehabilitation Board	760,000,000.00	755,480,732.21	4,519,267.79
60310	Social Assistance & Social Welfare Program Activities	720,000,000.00	717,630,490.00	2,369,510.00
60311	Social Rehabilitation Programme Activities	40,000,000.00	37,850,242.21	2,149,757.79
51700100100	Ministry of Basic Education	975,100,000.00	966,691,619.74	8,408,380.26
60050	Girls Child Education Programme - (GCEP)	21,000,000.00	20,286,200.00	713,800.00
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	523,700,000.00	517,027,129.00	6,672,871.00
60052	Construction of Schools and Other Institutional Buildings	279,000,000.00	278,539,970.74	460,029.26
60053	Procurement of ICT Equipment for Basic Education Schools	125,000,000.00	124,737,600.00	262,400.00
60054	Basic Education Teacher Capacity Development	11,300,000.00	11,277,720.00	22,280.00

60039	Capacity Building of teachers on pedagogy, content, ICT, Strengthening of Mathematics, Science Education (SMASE) and Quality Assurance Evaluation and Training of procurement Team on Budget and E-procurement	372,400,000.00	217,412,626.41	154,987,373.59
60043	Procurement of school furniture for ECCDE, Primary and JSS across the state	600,000,000.00	600,000,000.00	-
60044	Construction of classrooms across the State under World bank Supported Better Education Service Delivery for All (BESDA) Project	2,852,000,000.00	847,712,998.55	2,004,287,001.45
60048	The Provision is for the Sustainability of Open Defecation Projects in primary and Junior Secondary Schools across the State	64,000,000.00	621,915,515.90	557,915,515.90
	Construction of 1no. Block of 3no. classrooms at School for the visually impaired at Dutse	19,000,000.00	18,521,100.23	478,899.77
	Renovation of Perimeter wall fence at School for Hearing impaired at Hadejia	10,000,000.00	8,213,400.00	1,786,600.00
	Renovation of Perimeter wall fence at School for visually impaired at Dutse	10,000,000.00	7,911,200.10	2,088,799.90
	Renovation of Hostel and Classrooms at School for Hearing impaired at Hadejia	10,000,000.00	8,171,512.36	1,828,487.64
	Construction of Perimeter wall fence at School for visually impaired Hostels at Dutse	20,000,000.00	19,400,115.25	599,884.75
60049	Capacity Buildings of Teachers with Special needs/inclusive Schools on special education and inclusive best practices	5,000,000.00		5,000,000.00
60315	Renovation of Female Hostels at School for the Intellectually disable	10,000,000.00		10,000,000.00
	Construction of Handpump at School for the visually impaired, Dutse.	2,000,000.00	1,400,000.00	600,000.00

60055	Basic Education Sector Planning Research & Statistics	5,000,000.00	4,797,000.00	203,000.00
60325	Others Partners Support to Basic Education	10,100,000.00	10,026,000.00	74,000.00
51700100200	State Universal Basic Education Board (SUBEB)	11,287,800,000.00	4,871,491,471.57	6,416,308,528.43
60002	Construction of 130No. Additional classroom blocks at the some selected Primary and Secondary Schools across the state under the implementation of UBEC/SUBEB Projects.	4,401,400,000.00	536,113,248.17	3,865,286,751.83
60004	Basic Education - Renovation/ Major Repairs Dilapidated Structures at Primary/Junior Secondary Schools across the state	1,700,000,000.00	1,075,389,734.98	624,610,265.02
60005	Capacity building for Teachers, Heads, School Support officers (SSOs) School Support Improvement Team (SSITs) and Educations Secretaries.	192,000,000.00	149,484,332.00	42,515,668.00
60006	Rehabilitation of existing Model Tsangaya Primary Schools for the Sustainability of IQTE programme	150,000,000.00		150,000,000.00
60007	Continuation of 2023 constituency projects, consisting of construction and renovation of Islamiyya schools	530,000,000.00	523,316,151.39	6,683,848.61
60008	Procurement of Instructional Materials including additional core and non-core text books, teacher's guides and curricula, chalks, scheme and record work books, for ECCDE, Primary and JSS.	300,000,000.00	212,115,000.00	87,885,000.00
60010	Capacity building on dietary needs of pupils in basic and junior secondary schools	10,000,000.00		10,000,000.00

60011	The provision for the Procurement of Supports Instructional Materials such as (Brail paper, Slate and Stylus, Sign language, Brail Brail Machine etc) under the 2023 UBEC Grant to be received in 2024	30,000,000.00	24,414,536.23	5,585,463.77
51700100300	Agency for Nomadic Education	284,361,000.00	283,242,145.11	1,118,854.89
60011	Nomadic Basic Education Projects (Structures and Facilities)	65,090,000.00	65,089,787.90	212.10
60012	Nomadic Basic Education (Furniture and Instructional Materials)	219,271,000.00	218,152,357.21	1,118,642.79
51700100400	Agency for Mass Education	224,300,000.00	222,996,030.00	1,303,970.00
60032	Adult Mass Literacy Programme	55,030,000.00	32,959,640.00	22,070,360.00
60034	Basic and Post Literacy Remedial & Continuing Education	149,238,750.00	190,036,390.00	40,797,640.00
60035	Women Vocational Education Centres	20,031,250.00		20,031,250.00
51700100601	Jigawa State Tsangaya Board	50,000,000.00	-	50,000,000.00
60324	Tsangaya Development Projects	50,000,000.00		50,000,000.00
51700100700	Library Board	9,000,000.00	-	9,000,000.00
60033	Development of Libraries	9,000,000.00		9,000,000.00
51700200100	Ministry of Higher Education, Science & Technology	5,937,000,000.00	5,926,483,422.11	10,516,577.89
60014	Development and Maintenance of Senior Secondary School Structures and Facilities	3,000,000,000.00	2,656,761,140.22	343,238,859.78
60015	Procurement Schools Furniture for Senior Secondary Schools	430,000,000.00	301,016,561.89	128,983,438.11
60016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	763,000,000.00	1,277,055,354.69	514,055,354.69
60017	Ministry of Education State Headquarters and Zonal Offices	109,000,000.00	108,983,920.00	16,080.00
60045	Education Sector Planning, Research & Statistics	65,000,000.00	23,985,038.64	41,014,961.36
60046	Senior Secondary Teacher Capacity Development	287,000,000.00	273,758,100.00	13,241,900.00
60317	Girls Child Education Programme (GCEP)	133,000,000.00	161,266,000.00	28,266,000.00

60030	Binyaminu Usman Polytechnic Programmes	1,278,953,000.00	1,278,952,452.01	547.99
51700201200	Jigawa State Polytechnic for Information and Communication Technology	294,500,000.00	270,350,044.03	24,149,955.97
60029	Institute For Information Technology Projects	294,500,000.00	270,350,044.03	24,149,955.97
51700201300	Jigawa State College of Education	715,000,000.00	708,302,378.95	6,697,621.05
60025	College Of Education (Projects and Programmes)	715,000,000.00	708,302,378.95	6,697,621.05
51700201400	Jigawa State College of Education and Legal Studies	280,000,000.00	279,263,688.06	736,311.94
60028	College Of Islamic Legal Studies Programmes	280,000,000.00	279,263,688.06	736,311.94
51700201500	Jigawa State College of Remedial Studies	275,200,000.00	265,254,254.90	9,945,745.10
60041	Jigawa State College of Remedial Studies Projects & Programmes	275,200,000.00	265,254,254.90	9,945,745.10
51700201601	Jigawa State Institute of Information Technology Kazaure	50,000,000.00	40,564,226.23	9,435,773.77
60323	Jigawa State Institute of Information Technology Kazaure	50,000,000.00	40,564,226.23	9,435,773.77
51700201701	Jigawa State Senior Secondary Education Board (JSSSEB)	500,000,000.00	-	500,000,000.00
60327	Senior Secondary Education Projects and Programmes	500,000,000.00		500,000,000.00
51700300200	Jigawa State Educational Quality Assurance Agency (JISEQAA)	44,110,000.00	35,967,736.47	8,142,263.53
60040	State Educational Inspectorate and Monitoring Unit Programme	44,110,000.00	35,967,736.47	8,142,263.53
52100100100	Ministry of Health	9,453,940,000.00	9,107,932,449.37	346,007,550.63
60204	Establishment Of Operational Research Unit			-
60206	World Bank Supported Save One Million Lives Health Program	-		
60211	Malaria Control Booster Programme			-
60212	HIV / AIDS Control Complementary Programme	900,000,000.00	900,000,000.00	-

60322	Adolescent Girls Initiative for Learning & Empowerment (World Bank Counterpart Fund)	1,150,000,000.00	1,123,657,306.67	26,342,693.33
51700200300	Dutse Model / Capital School	800,000.00	-	800,000.00
60018	Dutse Model & Capital Schools Projects	800,000.00		800,000.00
51700200400	Bamaina Academy	6,200,000.00	4,680,000.00	1,520,000.00
60009	Bamaina Academy Projects	6,200,000.00	4,680,000.00	1,520,000.00
51700200500	Science & Technical Education Board	988,000,000.00	985,537,433.27	2,462,566.73
60019	Science and Technical Schools Structures and Facilities	157,000,000.00	156,090,638.49	909,361.51
60020	Procurement Schools Furniture for Science, Technical and Vocational Schools	159,000,000.00	158,897,822.92	102,177.08
60021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	30,000,000.00	29,321,740.31	678,259.69
60022	Establishment / Upgrading of Science, Technical & Vocational Schools	642,000,000.00	641,227,231.55	772,768.45
60316	Girls Child Education Policy Programme			-
51700200600	Islamic Education Bureau	861,200,000.00	860,843,319.85	356,680.15
60023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	796,594,000.00	796,273,386.92	320,613.08
60036	Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (IEB)	57,200,000.00	57,163,950.00	36,050.00
60318	Girls Child Education Programme (GCE)	7,406,000.00	7,405,982.93	17.07
51700200800	Jigawa State Scholarship Board	2,910,000,000.00	2,908,112,957.00	1,887,043.00
10005	Special Expenditure (Scholarship Board)	2,910,000,000.00	2,908,112,957.00	1,887,043.00
51700200900	Sule Lamido University	4,131,090,000.00	2,282,984,089.00	1,848,105,911.00
60031	Sule Lamido University Kafin Hausa (Projects and Programmes)	4,131,090,000.00	2,282,984,089.00	1,848,105,911.00
51700201000	Jigawa State Polytechnic	1,025,000,000.00	918,116,968.95	106,883,031.05
60027	Jigawa State Polytechnic Projects	1,025,000,000.00	918,116,968.95	106,883,031.05
51700201100	Binyaminu Usman Polytechnic, Hadejia	1,278,953,000.00	1,278,952,452.01	547.99

60213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000.00	6,027,412.58	23,972,587.42
60216	Health Management Information Dbase Development	11,000,000.00		11,000,000.00
60218	Improvement Of General Hospitals	4,840,000,000.00	4,838,553,981.22	1,446,018.78
60219	Ophthalmic Unit In Some General Hospitals	52,000,000.00		52,000,000.00
60220	Psychiatric Hospital Kazaure	20,000,000.00		20,000,000.00
60221	Primary Eye Care Onchocerciasis	71,000,000.00	25,566,000.00	45,434,000.00
60222	Jigawa State Drug Management Agency (JIMSO)	49,940,000.00		49,940,000.00
60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	793,000,000.00	737,570,301.94	55,429,698.06
60225	Free Maternal and Child Health Programme in Secondary Hospitals			-
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding			-
60228	College Of Nursing & Midwifery B/Kudu	-		
60229	School Of Health Technology Jahun	600,000,000.00	535,301,378.75	64,698,621.25
60230	School Of Nursing Hadejia	1,470,000,000.00	1,469,667,261.00	332,739.00
60231	School of Midwifery Babura Projects			-
60232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	-		
60234	Infectious Diseases Hospital	25,000,000.00	24,514,000.00	486,000.00
60239	Development of Planning Preventive Unit	5,000,000.00		5,000,000.00
60240	Development of Quality Care System Programme	15,000,000.00		15,000,000.00
60241	Health System Strengthen Fund	120,000,000.00	118,778,250.00	1,221,750.00
60242	Dialysis & Oncology Operational Units	452,000,000.00	451,953,863.88	46,136.12
60319	World Bank Assisted COVID-19 Health Emergency Preparedness Response Programme			
52100300100	Primary Health Care Development Agency	6,932,200,000.00	6,645,925,408.77	286,274,591.23
60201	Upgrading Of Primary Health Centres	663,400,000.00	651,529,680.05	11,870,319.95
60202	Primary Health Care Programmes / Projects	46,000,000.00	10,780,000.00	35,220,000.00
60203	PHCD Health System Programmes	1,225,200,000.00	1,182,924,304.53	42,275,695.47

60207	Supplementary Immunization Activities	1,320,000,000.00	1,217,409,607.22	102,590,392.78
60208	Food and Nutrition (Health) Programme Activities	637,000,000.00	636,856,238.00	143,762.00
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	2,273,100,000.00	2,273,039,735.32	60,264.68
60235	Family Planning Services	90,500,000.00		90,500,000.00
60236	Development of Ward-level Facilities for Basic Healthcare Provision	497,000,000.00	495,000,000.00	2,000,000.00
60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	180,000,000.00	178,385,843.65	1,614,156.35
52110400100	Office of the Provost, College of Nursing Science	200,000,000.00	-	200,000,000.00
60228	College Of Nursing & Midwifery B/Kudu	100,000,000.00		100,000,000.00
60230	School Of Nursing Hadejia	50,000,000.00		50,000,000.00
60231	School of Midwifery Babura Projects	50,000,000.00		50,000,000.00
52110600100	College of Health Science and Technology Jahun	100,000,000.00	-	100,000,000.00
60229	School Of Health Technology Jahun	100,000,000.00		100,000,000.00
52111600100	Rasheed Shekoni Specialist Hospital	-	-	-
60224	Rasheed Shekoni Specialist Hospital, Dutse			-
52300100100	Ministry of Information Youths, Sports and Culture	256,000,000.00	255,996,471.61	3,528.39
10100	Public Enlightenment and Information Equipment	158,899,000.00	158,896,599.54	2,400.46
10101	Social Re-Orientatation & Mobilization	66,058,000.00	66,057,834.27	165.73
10111	Fanisau NYSC Permanent Orientation Camp	31,043,000.00	31,042,037.80	962.20
10113	Nutrition Intervention (Information Related Activities)			-
52300200100	History and Culture Bureau	29,000,000.00	749,733.25	28,250,266.75
10105	Archives and Reference Library	8,000,000.00		8,000,000.00
10106	Open Air Theatre Dutse	10,000,000.00		10,000,000.00
10107	Development Of Historical Sites	5,000,000.00		5,000,000.00
10112	Arts, Exhibition and Multimedia Censorship	6,000,000.00	749,733.25	5,250,266.75
52300300100	Jigawa State Television	103,400,000.00	71,854,032.30	31,545,967.70
10103	Jigawa State Broadcasting Corporation (Television)	103,400,000.00	71,854,032.30	31,545,967.70

52300400100	Jigawa State Broadcasting Corporation (Radio)	495,304,000.00	495,303,200.75	799.25
10102	Jigawa State Broadcasting Corporation (Radio)	495,304,000.00	495,303,200.75	799.25
52300500100	Jigawa State Printing Press	102,364,000.00	102,363,210.96	789.04
10104	Government Printing Press	102,364,000.00	102,363,210.96	789.04
52300700100	Jigawa State Sports Council	139,785,000.00	139,784,082.01	917.99
10108	Stadium and Sports Development	139,785,000.00	139,784,082.01	917.99
10109	Improvement Of Hadejia Township Stadium			-
53500100100	Ministry of Environment and Climate Change	20,769,000,000.00	20,768,466,977.40	533,022.60
60100	Forest Nurseries Development and Production Of Seedlings	70,000,000.00		70,000,000.00
60101	Forest Shelterbelt and Natural Forest Reserve Development	30,000,000.00		30,000,000.00
60102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	5,000,000.00		5,000,000.00
60103	Development Of Industrial Crops Trees (Gum Arabic, Jatropha, etc)	10,000,000.00		10,000,000.00
60104	Environmental Research and Data Base Development	14,000,000.00	2,213,000.00	11,787,000.00
60105	Second Forestry Project Structures & Facilities	1,000,000.00		1,000,000.00
60107	Natural Lakes Conservation	28,000,000.00	27,608,391.06	391,608.94
60108	Nature Conservation Programme	50,000,000.00	44,982,403.59	5,017,596.41
60111	Pollution Control Program	12,500,000.00	8,225,000.00	4,275,000.00
60112	Dutse Erosion Control	1,000,000.00		1,000,000.00
60116	Flood and Erosion Control Projects / Structure	3,098,500,000.00	3,097,854,489.17	645,510.83
60117	World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	100,000,000.00	100,000,000.00	-
60117	World Bank Supported project (NEWMAP) /Agro-Climate Resilience in Semi And Landscape Project (ACReSAL)	9,715,000,000.00	9,856,956,145.38	141,956,145.38

60117	World Bank Supported project (NEWMAP) /Agro-Climate Resilience in Semi And Landscape Project (ACReSAL)	850,000,000.00	848,074,044.20	1,925,955.80
60117	World Bank Supported project (NEWMAP) /Agro-Climate Resilience in Semi And Landscape Project (ACReSAL)	6,783,000,000.00	6,782,553,504.00	446,496.00
60118	Mitigation and Adaptation of Climate Change	1,000,000.00		1,000,000.00
53501600100	Jigawa State Environmental Protection Agency (JISEPA)	49,550,000.00	47,873,874.71	1,676,125.29
60110	Environmental Health & Sanitation Services	33,550,000.00	32,891,874.71	658,125.29
60113	Flood and Erosion Control Projects / Maintenance	16,000,000.00	14,982,000.00	1,018,000.00
23100300100	Alternative Energy Agency	168,400,000.00	159,895,073.67	8,504,926.33
60115	Bio-Mass and other Renewable Energy Development	168,400,000.00	159,895,073.67	8,504,926.33
55100100100	Ministry Of Local Government	138,000,000.00	3,109,411.76	134,890,588.24
10004	Ministry For Local Government Special Expenditure and Projects	125,000,000.00	3,109,411.76	121,890,588.24
20510	Community & Self-Help Development Support	13,000,000.00		13,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 25.1

PROPERTY, PLANT 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 2024	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
Additions during the year	73,646,308,272.60	92,430,421,271.57	25,435,236,125.90	4,972,290,216.79	1,505,666,944.73	1,129,759,747.15	199,119,682,578.74
Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassification	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bal. C/F 31 December 2024	187,262,207,249.49	215,993,241,977.42	54,946,448,131.46	20,244,783,054.32	4,313,159,548.61	22,233,725,628.37	504,993,565,589.67
DEPRECIATION							
Bal. B/F 1 January 2024	14,609,019,305.21	21,366,336,660.51	8,584,739,237.58	5,177,474,292	878,222,393	5,998,369,855	56,614,161,742.29
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	3,745,244,144.99	10,799,662,098.87	5,494,644,813.15	4,048,956,611	1,078,289,887	4,446,745,126	29,613,542,681
Bal. C/F 31 December 2024	18,354,263,450.20	32,165,998,759.38	14,079,384,050.73	9,226,430,902.40	1,956,512,280.02	10,445,114,980.25	86,227,704,422.99
IMPAIRMENT							
Bal. B/F 1 January 2024	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
Charge for the year	8,243,395,626.64	8,581,769,411.26	2,235,809,205.07	1,213,675,033.83	164,161,580.52	752,377,386.29	21,191,188,243.60
Bal. C/F 31 December 2024	16,028,671,038.05	16,617,851,271.59	3,881,333,997.65	2,007,483,120.03	315,867,125.88	1,940,185,434.22	40,791,391,987.42
NET BOOK VALUE							
AT 31 December 2024	152,879,272,761.23	167,209,391,946.45	36,985,730,083.09	9,010,869,031.89	2,040,780,142.70	9,848,425,213.90	377,974,469,179.26
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

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SUPPLEMENTARY NOTE 26.1

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 2024	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
Additions during the year	23,930,971,755.07	5,692,285,297.71	8,000,766,924.82	5,443,250,569.97	2,409,206,602.63	794,716,590.42	46,271,197,740.62
Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassification	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance C/F 31 December 2024	200,871,381,527.94	17,425,409,575.13	15,645,319,329.04	12,824,796,545.87	13,082,730,607.35	13,372,879,220.26	273,222,516,805.60

DEPRECIATION							
Balance B/F 1 January 2024	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
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	4,017,427,630.56	871,270,478.76	1,564,531,932.90	2,564,959,309	3,270,682,652	2,674,575,844	14,963,447,847.28
Balance C/F 31 December 2024	7,465,030,994.52	1,492,573,782.31	3,022,893,429.29	4,622,844,192.28	6,224,309,340.80	4,917,446,707.38	27,745,098,446.58

IMPAIRMENT							
Balance B/F 1 January 2024	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
Charge for the year	9,201,637,318.80	654,373,069.76	636,529,229.06	403,256,258.81	311,402,028.69	475,794,324.77	11,682,992,229.88
Bal. C/F 31 December 2024	12,877,614,480.91	824,166,312.95	745,125,842.45	463,454,499.76	399,082,456.67	676,032,385.79	15,985,475,978.52

NET BOOK VALUE							
AT 31 December 2024	180,528,736,052.51	15,108,669,479.88	11,877,300,057.30	7,738,497,853.83	6,459,338,809.88	7,779,400,127.10	229,491,942,380.50
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

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024									
SUPPLEMENTARY NOTE 27.1		INTANGIBLE ASSETS							
NOTE	INTANGIBLE ASSETS	2024							2023
		GOODWILL/LEGACY ASSETS N	Research and Development	Broadcast Right	Staff Human Intellect	Licence and Trade Marks	TOTAL	TOTAL	N
	BALANCE B/FORWARD	9,674,008,375.04	-	-	-	-	9,674,008,375.04		4,181,546,851.76
	ADJUSTMENT	-	-	-	-	-	-		(493,765,943.85)
	ADDITIONS DURING THE YEAR	-	209,413,855.86	100,000,000.00	4,350,160.00	328,777,509.98	642,541,525.84		5,986,227,467.13
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-		-
	BALANCE C/FORWARD	9,674,008,375.04	209,413,855.86	100,000,000.00	4,350,160.00	328,777,509.98	10,316,549,900.88		9,674,008,375.04
26.1	ACCUMULATED AMORTIZATION:								
	BALANCE B/FORWARD	1,045,434,141.32	-	-	-	-	1,045,434,141.32		731,667,805.55
	ADDITIONS DURING THE YEAR	483,700,418.75	10,470,692.79	5,000,000.00	217,508.00	16,438,875.50	515,827,495.04		313,766,335.77
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-		0.00
	BALANCE C/FORWARD	1,529,134,560.07	10,470,692.79	5,000,000.00	217,508.00	16,438,875.50	1,561,261,636.36		1,045,434,141.32
	NET BOOK VALUE								
	AS AT 31/01/2023	8,628,574,233.72	198,943,163.07	95,000,000.00	4,132,652.00	312,338,634.48	8,755,288,264.52		6,555,092,214.44
	AS AT 31/12/2024	8,144,873,814.97	198,943,163.07	95,000,000.00	4,132,652.00	312,338,634.48	8,755,288,264.52		8,628,574,233.72

**JIGAWA STATE GOVERNMENT OF
NIGERIA**

PART VI

**AUDITED ACCOUNTS OF BASIC EDUCATION AND
PRIMARY HEALTH CARE**

JIGAWA STATE GOVERNMENT OF NIGERIA EXPENDITURE SUMMARY FOR MINISTRY OF BASIC EDUCATION & PRIMARY HEALTH CARE AGENCY AS AT 31ST DECEMBER 2024 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2024										
PERSONNEL EMOLUMENT (SALARIES & WAGES)										
ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
051700200100	Ministry of Basic Education	1	12,981,831.93	1,118,833,000.00	-	-	-	1,118,833,000.00	1,105,851,168.07	-
051700100200	State Universal Basic Education Board (SUBEB)	2	423,005,057.27	444,769,000.00	-	-	-	444,769,000.00	21,763,942.73	359,132,785.26
051700100203	Inspectorate Headquarters & Zones	3	233,741,230.94	262,400,000.00	-	-	-	262,400,000.00	28,658,769.06	225,344,397.86
051700100300	Jigawa State Agency for Nomadic Education	4	1,012,475,645.02	819,464,000.00	-	193,012,000.00	-	1,012,476,000.00	354.98	550,861,830.24
051700100400	Agency for Mass Education	5	73,109,129.59	79,000,000.00	-	-	-	79,000,000.00	5,890,870.41	164,338,171.76
051700100500	Local Education Authority (LEAs)	6	20,843,235,691.87	21,500,000,000.00	-	-	-	21,500,000,000.00	656,764,308.13	18,204,263,960.31
051700100400	Jigawa State Tsangaya Board	7	1,270,364.07	2,312,000.00	-	-	-	2,312,000.00	1,041,635.93	-
051700200700	Library Board	8	46,332,644.66	54,517,000.00	-	-	-	54,517,000.00	8,184,355.34	47,282,659.70
052100300100	Primary Health Care Development Agency	9	96,893,060.80	88,190,000.00	-	8,704,000.00	-	96,894,000.00	939.20	5,029,434,874.69
	TOTAL		22,743,044,656.15	24,369,485,000.00		201,716,000.00	-	24,571,201,000.00	1,828,156,343.85	24,580,658,679.82
OTHER RECURRENT (OVERHEAD)										
ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
051700200100	Ministry Of Basic Education	1	1,405,465,210.79	1,820,000,000.00	-	-	-	1,820,000,000.00	414,534,789.21	898,455.35
051700100200	State Universal Basic Education B	2	489,094,056.78	997,350,000.00	-	-	-	997,350,000.00	508,255,943.22	468,013,021.36
051700100400	Nomadic Education Agency	4	13,500,000.00	10,720,000.00	2,780,000.00	-	-	13,500,000.00	-	164,338,171.76
051700200700	Agency for Mass Education	5	6,125,437.09	6,904,000.00	-	-	-	6,904,000.00	778,562.91	550,861,830.24
051700100601	Jigawa State Tsangaya Education Board	7	2,999,782.65	15,000,000.00	-	-	-	15,000,000.00	12,000,217.35	-
051700200700	Library Board	8	2,550,394.75	2,650,000.00	-	-	-	2,650,000.00	99,605.25	1,659,084.88
052100300100	Primary Health Care Development Agency	9	143,724,080.24	150,960,000.00	-	-	-	150,960,000.00	7,235,919.76	49,831,876.78
	TOTAL		2,063,458,962.30	3,003,584,000.00	2,780,000.00	-	-	3,006,364,000.00	942,905,037.70	1,235,602,440.37
	GRANT TOTAL		24,806,503,618.45	27,373,069,000.00	2,780,000.00	201,716,000.00	-	27,577,565,000.00	2,771,061,381.55	25,816,261,120.19

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	DESCRIPTION	NOTES	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
					N	N	N	N	N	N
051700100100	Ministry of Basic Education	1	966,691,619.74	3,416,000,000.00	500,000,000.00	405,100,000.00	(3,346,000,000.00)	975,100,000.00	8,408,380.26	2,947,825,580.39
051700100200	State Universal Basic Education Board (SUBEB)	2	4,871,491,471.57	11,832,800,000.00	-	75,000,000.00	(620,000,000.00)	11,287,800,000.00	6,416,308,528.43	7,850,814,105.08
051700100300	Jigawa State Agency for Nomadic Education	4	283,242,145.11	564,361,000.00	-	-	(280,000,000.00)	284,361,000.00	1,118,854.89	157,405,534.49
051700100400	Agency for Mass Education	5	222,996,030.00	224,300,000.00	-	-	-	224,300,000.00	1,303,970.00	148,519,767.96
051700100601	Jigawa State Tsangaya Board	7	-	300,000,000.00	-	-	(250,000,000.00)	50,000,000.00	50,000,000.00	-
051700100700	Library Board	8	-	29,000,000.00	-	-	(20,000,000.00)	9,000,000.00	9,000,000.00	-
051700200100	Primary Health Care Development Agency	9	6,645,925,408.77	7,222,200,000.00	-	-	(290,000,000.00)	6,932,200,000.00	286,274,591.23	2,761,266,527.32
	GRANT TOTAL		12,990,346,675.19	23,588,661,000.00	500,000,000.00	480,100,000.00	- 4,806,000,000.00	19,762,761,000.00	6,772,414,324.81	13,865,831,515.24

Qm7.12
22/03/2025

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

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
PERSONNEL EMOLUMENT (SALARIES & WAGES)

S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE (2023)
		SOCIAL SECTOR	N	N		N		N	N	N
1	051700200100	Ministry of Basic Education	12,981,831.93	1,118,833,000.00				1,118,833,000.00	1,105,851,168.07	-
2	051700100200	State Universal Basic Education Board (SUBEB)	423,005,057.27	444,769,000.00				444,769,000.00	21,763,942.73	359,132,785.26
3	051700100203	Inspectorate Headquarters & Zones	233,741,230.94	262,400,000.00				262,400,000.00	28,658,769.06	225,344,397.86
4	051700100300	Jigawa State Agency for Nomadic Education	1,012,475,645.02	819,464,000.00		193,012,000.00		1,012,476,000.00	354.98	550,861,830.24
5	051700100400	Agency for Mass Education	73,109,129.59	79,000,000.00				79,000,000.00	5,890,870.41	164,338,171.76
6	051700100500	Local Education Authority (LEAs)	20,843,235,691.87	21,500,000,000.00				21,500,000,000.00	656,764,308.13	18,204,263,960.31
7	051700100400	Jigawa State Tsangaya Board	1,270,364.07	2,312,000.00				2,312,000.00	1,041,635.93	-
8	051700200700	Library Board	46,332,644.66	54,517,000.00				54,517,000.00	8,184,355.34	47,282,659.70
9	052100300100	Primary Health Care Development Agency	96,893,060.80	88,190,000.00		8,704,000.00		96,894,000.00	939.20	5,029,434,874.69
		GRAND TOTAL	22,743,044,656.15	24,369,485,000.00	0.00	201,716,000.00		24,571,201,000.00	1,828,156,343.85	24,580,658,679.82

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
OTHER RECURRENT (OVERHEAD)

S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
		<u>SOCIAL SECTOR</u>	₦	₦	₦	₦	₦		₦	₦
1	051700200100	Ministry Of Basic Education	1,405,465,210.79	1,820,000,000.00				1,820,000,000.00	414,534,789.21	898,455.35
2	051700100200	State Universal Basic Education Board	489,094,056.78	997,350,000.00				997,350,000.00	508,255,943.22	468,013,021.36
3	051700100400	Nomadic Education Agency	13,500,000.00	10,720,000.00	2,780,000.00			13,500,000.00	-	164,338,171.76
4	051700200700	Agency for Mass Education	6,125,437.09	6,904,000.00				6,904,000.00	778,562.91	550,861,830.24
5	051700100601	Jigawa State Tsangaya Education Board	2,999,782.65	15,000,000.00				15,000,000.00	12,000,217.35	
6	051700200700	Library Board	2,550,394.75	2,650,000.00				2,650,000.00	99,605.25	1,659,084.88
7	052100300100	Primary Health Care Development Agency	143,724,080.24	150,960,000.00				150,960,000.00	7,235,919.76	49,831,876.78
		GRAND TOTAL	2,063,458,962.30	3,003,584,000.00	2,780,000.00	-	-	3,006,364,000.00	942,905,037.70	1,235,602,440.37

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES ON CAPITAL EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER, 2024

CAPITAL EXPENDITURE										
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024 ₦	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
				₦	₦	₦	₦	₦	₦	₦
1	051700100100	Ministry of Basic Education	966,691,619.74	3,416,000,000.00	500,000,000.00	405,100,000.00	(3,346,000,000.00)	975,100,000.00	8,408,380.26	2,947,825,580.39
2	051700100200	State Universal Basic Education Board (SUBEB)	4,871,491,471.57	11,832,800,000.00		75,000,000.00	(620,000,000.00)	11,287,800,000.00	6,416,308,528.43	7,850,814,105.08
3	051700100300	Jigawa State Agency for Nomadic Education	283,242,145.11	564,361,000.00			(280,000,000.00)	284,361,000.00	1,118,854.89	157,405,534.49
4	051700100400	Agency for Mass Education	222,996,030.00	224,300,000.00			-	224,300,000.00	1,303,970.00	148,519,767.96
5	051700100601	Jigawa State Tsangaya Board		300,000,000.00			(250,000,000.00)	50,000,000.00	50,000,000.00	-
6	051700100700	Library Board		29,000,000.00			(20,000,000.00)	9,000,000.00	9,000,000.00	-
7	051700200100	Primary Health Care Development Agency	6,645,925,408.77	7,222,200,000.00			(290,000,000.00)	6,932,200,000.00	286,274,591.23	2,761,266,527.32
		GRANT TOTAL	12,990,346,675.19	23,588,661,000.00	500,000,000.00	480,100,000.00	(4,806,000,000.00)	19,762,761,000.00	6,772,414,324.81	13,865,831,515.24

Ministry For Basic Education Jigawa State

NOTE 1

ADMINISTRATIVE CODE	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
OTHER RECURRENT						
05017000100100	Ministry of Basic Education			-		898,455.35
220201	Transport and travelling -General	2,587,652.00	4,000,000.00	1,412,348.00	64.69	
220203	Materials and supplies- General	786,212.00	1,000,000.00	213,788.00	78.62	
220204	Maintenance and Services- General	1,897,580.00	2,500,000.00	602,420.00	75.90	
220205	Training - General	758,955.00	1,000,000.00	241,045.00	75.90	
220210	Miscellaneous xpenses - General	1,398,752,039.79	1,810,500,000.00	411,747,960.21	77.26	
220401	Grant to Communities and NGO's	682,772.00	1,000,000.00	317,228.00	68.28	
	TOTAL	1,405,465,210.79	1,820,000,000.00	414,534,789.21	440.65	898,455.35
CAPITAL						
	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
51700100100	Ministry of Basic Education					224,935,747.87
60050	Girls Child Education Programme - (GCEP)	20,286,200.00	21,000,000.00	713,800.00	96.60	
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	517,027,129.00	523,700,000.00	6,672,871.00	98.73	
60052	Construction of Schools and Other Institutional Buildings	278,539,970.74	279,000,000.00	460,029.26	99.84	
60053	Procurement of ICT Equipment for Basic Education Schools	124,737,600.00	125,000,000.00	262,400.00	99.79	
60054	Basic Education Teacher Capacity Development	11,277,720.00	11,300,000.00	22,280.00	99.80	
60055	Basic Education Sector Planning Research & Statistics	4,797,000.00	5,000,000.00	203,000.00	95.94	
60325	Others Partners Support to Basic Education	10,026,000.00	10,100,000.00	74,000.00	99.27	
	TOTAL	966,691,619.74	975,100,000.00	8,408,380.26	689.96	224,935,747.87
	GRANT TOTAL	2,372,156,830.53	2,795,100,000.00	422,943,169.47	2,261.22	451,668,406.44
PERSONNEL COST						
	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
051700200100	Ministry of Basic Education	12,981,831.93	1,118,833,000.00	1,105,851,168.07	1.16	
	Grand Total	12,981,831.93	1,118,833,000.00	1,105,851,168.07	1.16	-

Jigawa State

NOTE 2

196

60008	Procurement of Instructional Materials including additional core and non-core text books, teacher's guides and curricula, chalks, scheme and record work books, for ECCDE, Primary and JSS.	212,115,000.00	300,000,000.00	87,885,000.00	70.71	
60010	Capacity building on dietary needs of pupils in basic and junior secondary schools		10,000,000.00	10,000,000.00	-	
60039	Capacity Building of teachers on pedagogy, content, ICT, Strengthening of Mathematics, Science Education (SMASE) and Quality Assurance Evaluation and Training of procurement Team on Budget and E-procurement	217,412,626.41	372,400,000.00	154,987,373.59	58.38	
60043	Procurement of school furniture for ECCDE, Primary and JSS across the state	600,000,000.00	600,000,000.00	0.00	0.00	
60044	Construction of classrooms across the State under World Bank Supported Better Education Service Delivery for All (BESDA) Project	847,712,998.55	2,852,000,000.00	2,004,287,001.45	29.72	
60048	The Provision is for the Sustainability of Open Defecation Projects in primary and Junior Secondary Schools across the State	621,915,515.90	64,000,000.00	(557,915,515.90)	971.74	
	Construction of 1no. Block of 3no. classrooms at School for the visually impaired at Dutse	18,521,100.23	19,000,000.00			
	Renovation of Perimeter wall fence at School for Hearing impaired at Hadejia	8,213,400.00	10,000,000.00			
	Renovation of Perimeter wall fence at School for visually impaired at Dutse	7,911,200.10	10,000,000.00			
	Renovation of Hostel and Classrooms at School for Hearing impaired at Hadejia	8,171,512.36	10,000,000.00			
	Construction of Perimeter wall fence at School for visually impaired Hostels at Dutse	19,400,115.25	20,000,000.00			
	Capacity Buildings of Teachers with Special needs/Inclusive Schools on special education and inclusive best practices		5,000,000.00			
	Renovation of Female Hostels at School for the Intellectually disable		10,000,000.00			
	Construction of Handpump at School for the visually impaired, Dutse.	1,400,000.00	2,000,000.00			

	The provision for the Procurement of Supports Instructional Materials such as (Brail paper, Slate and Stylus, Sign language, Brail Brail Machine etc) under the 2023 UBEC Grant to be received in 2024	24,414,536.23	30,000,000.00				
	Total	4,871,491,471.57	11,287,800,000.00	6,388,340,392.60	43.16	7,850,814,105.08	
	GRANT TOTAL	5,360,585,528.35	12,285,150,000.00	6,896,596,335.82	43.63	8,318,827,126.44	
PERSONNEL COST							
C	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023	
051700100200	State Universal Basic Education Board (SUBEB)	423,005,057.27	444,769,000.00	21,763,942.73	95.11	359,132,785.26	
	Grand Total	423,005,057.27	444,769,000.00	21,763,942.73	95.11	359,132,785.26	

Inspectorate Headquarters & Zones Jigawa State

NOTE 3

	ORGANISATION	ACTUAL	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE
051700100203	Inspectorate Headquarters & Zones	233,741,230.94	262,400,000.00	28,658,769.06	89.08	225,344,397.86
	Grand Total	233,741,230.94	262,400,000.00	28,658,769.06	89.08	225,344,397.86

NOTE 4

200

Agency for Mass Education

Jigawa State

NOTE 5

	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
OTHER RECURRENT						
51700100400	Agency for Mass Education					4,526,278.04
220201	Transport and travelling -General	981,133.32	1,000,000.00	18,866.68	98.11	
220203	Materials and supplies- General	1,108,500.00	1,200,000.00	91,500.00	92.38	
220204	Maintenance and Services- General	1,872,493.32	1,887,000.00	14,506.68	99.23	
220205	Training - General	245,000.00	550,000.00	305,000.00	44.55	
220208	Fuel and Lubricant - General	890,850.00	1,000,000.00	109,150.00	89.09	
220209	Financial charges - General	480,460.45	650,000.00	169,539.55	73.92	
220210	Miscellaneous expenses - general	547,000.00	617,000.00	70,000.00	88.65	
	TOTAL	6,125,437.09	6,904,000.00	778,562.91	88.72	4,526,278.04
CAPITAL						
		171,593.32				
	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
51700100400	Agency for Mass Education					148,519,767.96
60032	Adult Mass Literacy Programme	32,959,640.00	67,030,000.00	34,070,360.00	49.17	
60034	Basic and Post Literacy Remedial & Continuing Education (Included J Teach Allowances)	2,240,498,611.14	132,300,000.00	(2,108,198,611.14)	1,693.50	
60035	Women Vocational Education Centres		24,820,000.00	24,820,000.00	-	
	TOTAL	2,273,458,251.14	224,150,000.00	(2,049,308,251.14)	1,014.26	148,519,767.96
	GRANT TOTAL	2,279,583,688.23	231,054,000.00	(2,048,529,688.23)	986.60	153,046,046.00
PERSONNEL COST						
	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
051700100400	Agency for Mass Education	73,109,129.59	79,000,000.00	5,890,870.41	92.54	164,338,171.76
	Grand Total	73,109,129.59	79,000,000.00	5,890,870.41	92.54	164,338,171.76

Library Board Jigawa State NOTE 6

	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
OTHER RECURRENT						
051700200700	Library Board					1,659,084.88
220201	Transport and travelling -General	25,584.00	30,000.00	4,416.00	85.28	
220202	Utilities - General	0.00	-		0.00	
220203	Materials and supplies- General	1,339,950.30	1,385,000.00	45,049.70	96.75	
220204	Maintenance and Services- General	658,400.00	700,000.00	41,600.00	94.06	
220207	Consulting and Professional Services	495,000.00	500,000.00	5,000.00	99.00	
220209	Financial charges - General	4,460.45	5,000.00	539.55	89.21	
220210	Miscellaneous expenses - general	27,000.00	30,000.00	3,000.00	90.00	
	TOTAL	2,550,394.75	2,650,000.00	99,605.25	96.24	1,659,084.88
CAPITAL						
	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
051700200700	Library Board					
60033	Development of Libraries		9,000,000.00	9,000,000.00	0.00	
	TOTAL	-	-			-
	GRANT TOTAL	2,550,394.75	2,650,000.00	99,605.25	0.00	1,659,084.88
PERSONNEL COST						
	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
051700200700	Library Board	46,332,644.66	54,517,000.00	8,184,355.34	84.99	47,282,659.70
				-		
	Grand Total	46,332,644.66	54,517,000.00	8,184,355.34	84.99	47,282,659.70

Local Education Authority (LEAs) Jigawa State

NOTE 7

	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
051700100500	Local Education Authority (LEAs)	20,843,235,691.87	21,500,000,000.00	656,764,308.13	96.95	18,204,263,960.31
	Grand Total	20,843,235,691.87	21,500,000,000.00	656,764,308.13	96.95	18,204,263,960.31

NOTE 8

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Primary Health Care Development Agency Jigawa State NOTE 9

	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
	OTHER RECURRENT					
052100300100	Primary Health Care Development Agency					49,831,876.78
220201	Transport and Travelling - General	3,985,755.00	5,750,000.00	1,764,245.00	69.32	
220202	Utilities - General	350,900.00	560,000.00	209,100.00	62.66	
220203	Materials and supplies- General	4,580,700.00	5,550,000.00	969,300.00	82.54	
220204	Maintenance and Services- General	9,894,750.00	10,700,000.00	805,250.00	92.47	
220205	Training - General	1,880,400.00	2,000,000.00	119,600.00	94.02	
220206	Other Services - General		200,000.00	200,000.00	-	
220207	Consulting and Professional Services	1,987,500.00	2,000,000.00	12,500.00	99.38	
220208	Fuel and Lubricant - General	2,885,000.00	3,500,000.00	615,000.00	82.43	
220209	Financial charges - General	112,547.51	200,000.00	87,452.49	56.27	
220210	Miscellaneous expenses - general	118,046,527.73	120,500,000.00	2,453,472.27	97.96	
	TOTAL	143,724,080.24	150,960,000.00	7,235,919.76	737.05	49,831,876.78

CAPITAL

	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
52100300100	Primary Health Care Development Agency					2,761,266,527.32
60201	Upgrading Of Primary Health Centres	651,529,680.05	663,400,000.00	11,870,319.95	98.21	
60202	Primary Health Care Programmes / Projects	10,780,000.00	46,000,000.00	35,220,000.00	23.43	
60203	PHCD Health System Programmes	1,182,924,304.53	1,225,200,000.00	42,275,695.47	96.55	
60207	Supplementary Immunization Activities	1,217,409,607.22	1,320,000,000.00	102,590,392.78	92.23	
60208	Food and Nutrition (Health) Programme Activities	636,856,238.00	637,000,000.00	143,762.00	99.98	
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	2,273,039,735.32	2,273,100,000.00	60,264.68	100.00	
60235	Family Planning Services		90,500,000.00	90,500,000.00	-	
60236	Development of Ward-level Facilities for Basic Healthcare Provision	495,000,000.00	497,000,000.00	2,000,000.00	99.60	
60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	178,385,843.65	180,000,000.00	1,614,156.35	99.10	
	Total	6,645,925,408.77	6,932,200,000.00	286,274,591.23	95.87	2,761,266,527.32
	GRANT TOTAL	6,789,649,489.01	7,083,160,000.00	293,510,510.99	95.86	2,811,098,404.10

PERSONNEL COST

	ORGANISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIANCE	PERFORMANCE	COMPARATIVE 2023
052100300100	Primary Health Care Development Agency					82,685,207.20
	Grand Total	96,893,060.80	96,894,000.00	939.20	100.00	82,685,207.20