JIGAWA STATE

GOVERNMENT OF NIGERIA

IPSAS ACCRUAL FINANCIAL STATEMENTS

&

REPORT OF THE ACCOUNTANT GENERAL

FOR THE YEAR ENDED 3IST DECEMBER, 2024

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MINISTRY OF FINANCE

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC PLANNING

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

26th Ramadan, 1445

MOF/AG/SIFMIS/2024/VOL.1/231 **Date: 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.

Ref: **MOF/AG/SIFMIS/2024/VOL.1/215**

26th Ramadan, 1446
Date: 26th March, 2025

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 recognized 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 (₦'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 provosions 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 Limted 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. Completeness

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

7. 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.

8. 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.

9. 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.

10. 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.

11. 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.

12. 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.

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.

Sales of goods

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

Rendering of services

Revenue from the rendering of services to the state of completion or when the outcome of the transaction can be stately estimated is recognized.

These are measured by reference to the labour hours, cost incurred to date as a percentage of total estimated labour hours or the total cost.

Interest Income.

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

Other Revenue/Income.

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.

13. 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 intented to represent by applying deferred Income method.

14. 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.

15. Transfers from other government entities.

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

Expenses:

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

16. 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.

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.

17. 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.

17. 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

18. 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.

20. 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)

21. 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.

22. Loans Granted:

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

23. Investments:

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.

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.

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.

Impairment of Investments

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

Financial Assets at Fair Value through Net Assets:

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

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.

24. 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.

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.

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.

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: -

No.	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

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.

Disposal

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

Impairment

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

25. Investment Property

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

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

Investment Income

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

Disposal

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

26. Constituency Project Assets

a. 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.

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

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

27. 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 annualy 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.

28. 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.

29. 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.

30. Unremitted Deductions

a. Unremmitted Deductions are monies owed to third parties such as Tax Authorities, Unions, Coorporatives, 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.

31. Payables

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

32. 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.

33. 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.

34. Public Funds

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

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

35. Reserves

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

36. Contingent Liability

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

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

37. Contingent Assets

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

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

38. Leases:

Finance leases

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

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

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

Operating Leases

i. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

ii. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of Financial Performance on a Straight-Line basis over the period of the lease.

38. Financial Instruments

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

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

39. Borrowings

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

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.

40. 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.

41. Service Concession Arrangement:

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.

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).

42. 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.

43. 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

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 1 & 2 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)	1A	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	1B	172,194,678,961.12	77,870,000,000.00	22,500,000,000.00	55,370,000,000.00	94,324,678,961.12
38,850,616,938.47	Government Share of VAT	1C	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	53,188,546,478.87	59,621,870,000.00	49,581,870,000.00	10,040,000,000.00	(6,433,323,521.13)
6,877,044,019.07	Aid & Grants	4	41,874,908,409.73	39,680,000,000.00	39,680,000,000.00	0.00	2,194,908,409.73
21,393,038,186.77	Other Capital Receipts to CDF	5	59,304,007,366.83	37,853,000,000.00	37,853,000,000.00	0.00	21,451,007,366.83
	Reciepts from Loans/Borrowings	6	24,332,514.63	3,780,000,000.00	3,780,000,000.00	0.00	(3,755,667,485.37)
	Transfers from CRF to CDF (Opening Balance)			17,602,000,000.00	17,602,000,000.00	0.00	(17,602,000,000.00)
210,603,121,072.69	**Total Revenue (a)**		**427,548,171,710.78**	**383,550,000,000.00**	**298,140,000,000.00**	**85,410,000,000.00**	**43,998,171,710.78**
	EXPENDITURE						
52,488,112,188.15	Personel Emoluments (Salaries, Wages & Allowances)	7	68,723,021,475.82	61,295,053,000.00	61,248,253,000.00	46,800,000.00	(7,427,968,475.82)
1,321,318,466.08	Social Contributions	8	1,961,703,079.01	2,015,584,000.00	2,015,584,000.00	0.00	53,880,920.99
592,415,171.10	Social Benefits	9	725,916,924.29	1,585,663,000.00	1,585,663,000.00	0.00	859,746,075.71
30,157,200,256.70	Other Recurrent Cost [Overhead]	10	59,048,001,304.71	63,940,581,650.00	56,031,246,000.00	7,909,335,650.00	4,892,580,345.29
459,944,842.21	Grants & Contributions	11	2,208,355,574.00	725,554,000.00	725,554,000.00	0.00	(1,482,801,574.00)
11,854,735,787.96	Subsidies	12	5,667,660,300.00	5,000,000,000.00	5,000,000,000.00	0.00	(667,660,300.00)
43,426,339,263.91	Administration Sector- Capital	13.1	19,321,007,235.43	18,747,969,000.00	15,344,469,000.00	3,403,500,000.00	(573,038,235.43)
23,902,687,492.47	Economic Sector- Capital	13.2	172,296,663,517.93	153,207,960,000.00	78,831,960,000.00	74,376,000,000.00	(19,088,703,517.93)
19,235,982,729.78	Law and Justice Sector - Capital	13.3	606,014,820.76	1,662,264,350.00	1,433,000,000.00	229,264,350.00	1,056,249,529.24
5,684,236,854.70	Social Sector- Capital	13.4	64,188,949,262.35	75,369,371,000.00	75,924,271,000.00	- 554,900,000.00	11,180,421,737.65
189,122,973,053.06	**Total Expenditure (b)**		**394,747,293,494.31**	**383,550,000,000.00**	**298,140,000,000.00**	**85,410,000,000.00**	**- 11,197,293,494.31**
21,480,148,019.63	**Surplus/(Deficit) from Operating Activities for the Period c=(a-b)**		**32,800,878,216.47**	**0.00**	**0.00**	**0.00**	**32,800,878,216.47**
-	Gain/ Loss on Disposal of Asset	14		0.00	0.00	0.00	-
(4,417,157,207.23)	Public Debt Charges for the period	15A	**(3,706,005,352.28)**	6,800,000,000.00	6,800,000,000.00	0.00	3,093,994,647.72
	Federal Government Debt Swap	15B	**45,172,184,985.97**	0.00	0.00	0.00	(45,172,184,985.97)
-	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	-
(4,417,157,207.23)	**Total Non-Operating Revenue/(Expenses) (d)**		**41,466,179,633.69**	**6,800,000,000.00**	**6,800,000,000.00**	**0.00**	(34,666,179,633.69)
17,062,990,812.40	**Surplus/(Deficit) from Ordinary Activities e=(c+d)**		**74,267,057,850.16**	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)**		**74,267,057,850.16**	**0.00**	**0.00**	**0.00**	**0.00**

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
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	17	97,055,559,005.50	42,461,176,741.42
Inventories		310501 & 310502	18	32,518,543,203.76	36,727,767,955.76
Receivables		310601 - 310604	19	2,577,722,244.07	9,311,139,291.61
Total Current Assets	**A**			**132,151,824,453.33**	**88,500,083,988.79**
Non-Current Assets					
Loans Granted		311001 & 311002	20	12,912,402,993.43	75,252,990,293.15
Investments		310901 & 310902	21	20,629,431,742.25	27,795,448,417.00
Propert, Plant and Equipment		320101 - 320110	22	398,823,764,871.92	229,659,517,524.82
Investment Property		320201	23	233,659,844,597.53	187,388,646,856.91
Intangible Assets		320301	24	5,329,178,345.46	8,628,574,233.72
Total Non-Current Assets	**B**			**671,354,622,550.59**	**528,725,177,325.60**
Total Assets	**C**	**A+B**		**803,506,447,003.92**	**617,225,261,314.39**
LIABILITIES					
Current Liabilities					
Deposits/Retention		410101	25	2,906,673,822.08	1,102,832,523.54
Unremitted Deductions		410301 - 410302	26	284,074,117.40	405,312,647.54
Accrued Expenses			27	1,792,990,537.77	10,439,695,311.44
Total Current Liabilities	**D**			**4,983,738,477.25**	**11,947,840,482.52**
Non-Current Liabilities					
Public Funds		420101 & 420102	28	536,572,218,348.75	391,775,099,195.24
Borrowings		420301	29	37,168,254,545.22	62,987,143,854.10
Total Non-Current Liabilities	**E**			**573,740,472,893.97**	**454,762,243,049.34**
Total Liabilities: F = D + E				**578,724,211,371.22**	**466,710,083,531.86**
Net Assets: G = C - F				**224,782,235,632.70**	**150,515,177,782.53**
NET ASSETS/EQUITY					
Reserves		430301	31	150,515,177,782.53	133,452,186,970.13
Accumulated Supplus/(Deficits)		430301		74,267,057,850.16	17,062,990,812.40
Total Net Assets/Equity: H=G			30	**224,782,235,632.70**	**150,515,177,782.53**

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
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	1B	172,194,678,961.12	58,517,456,701.94
VAT	110102	1C	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	53,188,546,478.87	42,487,840,549.76
Aid & Grants		4	41,874,908,409.73	6,877,044,019.07
Other Capital Receipts to CDF		5	59,304,007,366.83	21,393,038,186.77
Reciepts from Loans/Borrowings		6	24,332,514.63	0.00
Total Inflow from Operating Activities (A)			**427,548,171,710.78**	**210,603,121,072.69**
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	68,723,021,475.82	52,488,112,188.15
Allowances/Social Contributions		8	1,961,703,079.01	1,321,318,466.08
Social Benefits		9	725,916,924.29	592,415,171.10
Overhead Cost		10	59,048,001,304.71	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		16	185,000,000.04	72,396,231,591.64
Total Outflow from Operating Activities (B)			**138,519,658,657.88**	**157,415,222,515.88**
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			**289,028,513,052.90**	**53,187,898,556.81**
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assests		13A	**(256,412,634,836.47)**	**(104,103,982,128.82)**
Administration Sector		13.1	19,515,236,592.11	9,994,664,346.22
Economic Sector		13.2	172,458,815,740.15	50,823,550,107.17
Law and Justice Sector		13.3	409,528,315.53	777,144,247.67
Social Sector		13.4	64,029,054,188.68	42,508,623,423.76
Net Cash Flow from Investing Activites			**(256,412,634,836.47)**	**(104,103,982,124.82)**

CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestics Loans & Other Borrowings	430101	6	24,332,514.63	75,252,990,293.15
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	-	-
Public Debt Charges - Repayment of Loans		15	(3,706,005,352.28)	(4,417,157,207.23)
Net Cash Flow from Financing Activities			**(3,681,672,837.65)**	**70,835,833,085.92**
Net Cash Flow from all Activities			**54,594,382,264.08**	**19,919,749,513.91**
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			**97,055,559,005.50**	**42,461,176,741.42**

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

Notes: 1				
RECONCILIATION:				
Surplus/ (Deficit) per Statement of Performance		31	74,267,057,850.16	17,062,990,812.40
Add Back Non-Cash Movement Items:				
Purchase/Construction of Assests				
Subsidy		12	5,667,660,300.00	11,854,735,787.96
Depreciation Charges	240101 - 240201	13.1	19,321,007,235.43	43,426,339,263.91
Amortization Charges	250101	13.2	172,296,663,517.93	23,902,687,492.47
Impairment Charges	260101 - 260301	13.3	606,014,820.76	19,235,982,729.78
Bad Debt Written off	270101 & 270102	13.4	64,188,949,262.35	5,684,236,854.70
Net Movement in Current Assets/Liabilities.			**336,347,352,986.63**	**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.)		6,733,417,047.54	(6,207,122,129.37)
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		8,646,704,773.67	(745,128,466.27)
Net Cash Flow from Operating Activities			**355,936,699,559.84**	**83,454,411,261.13**
Note: 2				
Cash & its equivalent as at 31/12/2024				
Cash Balances	NA			
Bank Balances	310101 - 310201		**97,055,559,005.50**	**42,461,176,741.42**
Certificate of Deposits				

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
REPORT OF THE ACOUNTANT 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	Accummulated Surplus/Deficit	Total
		₦	₦	₦	₦
Balance at 31st December, 2023		133,452,186,970.13	-	17,062,990,812.40	150,515,177,782.53
Changes in Accounting Policy		-			
Restated Balance		**133,452,186,970.13**	**-**	**17,062,990,812.40**	**150,515,177,782.53**
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		51,851,391,191.15	202,366,568,973.68
Balance at 31st December, 2024		**150,515,177,782.53**		**51,851,391,191.15**	**202,366,568,973.68**

Notes to the Financial Statements are integral part of the Accounts

27/03/2025

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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 1 **REVENUE**

NOTE	Details	Ref. Note	Final Budget 2024	Initial Budget 2024	Suplementary Budget 2024	ACTUAL 2024	Previous Years 2023
						Amount	Amount
			₦	₦	₦	₦	₦
1	***A- Share of Statutory Allocation from FAAC***		**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	172,194,678,961.12	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 Revenue	**C**					
	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
	Stamp Duty Refund	1.5	0.00	0.00	0.00	1,421,275,291.82	0.00
	PAYE and WHT	1.6	0.00	0.00	0.00	348,715,860.32	2,363,390,294.26
	Ecological Fund	1.7	0.00	0.00	0.00	459,810,888.79	1,263,077,190.91
	Forex Equalisation	1.8	3,000,000,000.00	3,000,000,000.00	0.00		1,267,455,499.22
	Electronic money tranfer	`1.9	3,500,000,000.00	3,500,000,000.00	0.00	3,437,830,485.88	2,069,168,186.31
	FLOOD DISASTER	1.10	0.00	0.00	0.00	3,000,000,000.00	0.00
	CBN Value Consideration	1.11	0.00	0.00	0.00	5,422,341,260.18	0.00
	State FIRS Instalment	1.12	0.00	0.00	0.00	9,984,836,126.71	0.00
	SFTAS Grant	1.13	0.00	0.00	0.00		2,584,096,200.00
	Distribution of 15 Billion/Augumentation	1.14	0.00	0.00	0.00	1,916,901,843.95	115,014,110.64
	PHCN Refund/Sign Bonus	1.15	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	1.16	0.00	0.00	0.00	22,000,000,000.00	21,000,000,000.00
	Foreign Exchange Differential	1.17	0.00	0.00	0.00	1,094,066,417.06	976,835,526.94
	Subsidy Removal Palliative	1.18	0.00	0.00	0.00	0.00	2,000,000,000.00
	Non Mineral Revenue	1.19	200,000,000.00	200,000,000.00	0.00	2,683,662,581.37	1,027,458,761.42
	Non oil Revenue	1.20	2,000,000,000.00	2,000,000,000.00	0.00	0.00	1,357,872,856.39
	Value Consideration and Non Valuables	1.21	0.00	0.00	4,550,000,000.00	0.00	0.00
	Pension Reimbusement from Fed. Govt.	1.22	0.00	0.00	820,000,000.00	0.00	0.00
	Total Other Federally collected Revenue		**77,870,000,000.00**	**22,500,000,000.00**	**55,370,000,000.00**	**172,194,678,961.12**	**58,517,456,701.94**
	Total(GROSS) FAAC Allocation to FGN/SG/LG	**D**	**117,870,000,000.00**	**62,500,000,000.00**	**55,370,000,000.00**	**189,165,214,288.48**	**94,318,672,621.82**
	Value Added Tax						
	Share of Value Added Tax (VAT)	**E**	**45,000,000,000.00**	**45,000,000,000.00**	**20,000,000,000.00**	**74,813,698,720.04**	**88,078,228,695.12**
	GRAND TOTAL		**162,870,000,000.00**	**107,500,000,000.00**	**75,370,000,000.00**	**263,978,913,008.52**	**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
STATUTORY ALLOCATION (DEDUCTIONS AT SOURCE)

		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	28,869,163.39	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
NOTE NO. 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
NOTE NO. 1.2
EXCHANGE GAIN

S/N	MONTH	2024 FINAL ESTIMATE	2024 INITIAL ESTIMATE	SUPPLEMENTRY	ACTUAL RECEIPTS 2024	PERCENT AGE(%) OF INDEX	Previous Years 2023
	CONSOLIDATED AMOUNT	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	20.18	168,280,117.43
	FEBRUARY				1,882,751,702.25	18.83	-
3	MARCH				4,053,052,515.78	40.53	-
4	APRIL				1,934,870,951.65		-
5	MAY				2,992,389,842.29		-
6	JUNE				3,391,571,800.13	16.96	4,463,785.89
7	JULY				3,267,819,461.09	16.34	2,272,845,873.69
8	AUGUST				4,018,803,197.00	20.09	2,310,226,137.87
9	SEPTEMBER				3,216,146,663.65	16.08	1,665,751,419.08
10	OCTOBER				3,180,498,295.43	15.90	1,246,599,239.32
11	NOVEMBER				3,777,696,712.81	18.89	1,358,319,387.92
12	DECEMBER				4,600,183,762.22	23.00	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
NOTE NO. 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
NOTE NO. 1.5
STAMP DUTY REFUND

S/N	*MONTH*	*2024 FINAL ESTIMATE*	ACTUAL RECEIPTS 2024	PERCENTAGE (%) OF INDEX IN TOTAL	Previous Years 2023
	CONSOLIDATED AMOUNT		**1,421,275,291.82**		-
1	***JANUARY***		46,884,740.13		
	FEBRUARY		17,752,423.09		
3	***MARCH***		360,468,546.62		
4	***APRIL***		13,033,212.35		
5	***MAY***		134,589,572.09		
6	***JUNE***		40,381,622.12		
7	***JULY***		68,990,426.33		
8	***AUGUST***		37,168,960.56		
9	***SEPTEMBER***		102,913,511.21		
10	***OCTOBER***		232,997,394.32		
11	***NOVEMBER***		160,897,587.90		
12	***DECEMBER***		205,197,295.10		

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE NO. 1.6
PAYE

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
NOTE NO. 1.7
ECOLOGICAL FUNDS & SOLID ECOLOGICAL

S/N	*MONTH*	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
NOTE NO. 1.9
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
NOTE NO. 1.10
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
NOTE NO. 1.11
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
NOTE NO. 1.12
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
NOTE NO. 1.14
DISTRIBUTION OF 15 BILLION

S/N	*MONTH*	**ACTUAL RECEIPTS 2024**	**PERCENTAGE(%) OF INDEX IN TOTAL**	**Previous Years 2023**
	CONSOLIDATED AMOUNT	**1,916,901,843.95**		**575,070,553.19**
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		460,056,442.55
12	***DECEMBER***			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE NO. 1.15
PHCN REFUNDS/SIGN BONUS

S/N	MONTH	2024 FINAL ESTIMATE	2024 INITIAL ESTIMATE	SUPPLEMENTRY	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
NOTE NO. 1.16
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
NOTE NO. 1.17
FOREIGN EXCHANGE DIFFERENTIAL

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
NOTE NO. 1.18
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			2,000,000,000.00
4	APRIL			
5	MAY			
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
NOTE NO. 1.19

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				

NOTE 2
TAX REVENUE

Tax Revenue		Codes	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
			₦	₦	₦	₦
Personal Income Taxes						
State Internal Revenue Services	Pay as you earn (Public Sector)	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	Stamp Duty	12010104	1,421,275,291.82	30,001,000,000.00	28,579,724,708.18	300,000.00
State Internal Revenue Services	Pay as you earn (Non Public Sector)	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	Withholding Tax on Divident	12010401	6,589,397.40	4,000,000.00	(2,589,397.40)	4,336,679.15
State Internal Revenue Services	Corporate Social Responsibility Tax	12010116	3,253,217,139.60	3,800,000,000.00	546,782,860.40	0.00
State Internal Revenue Services	Withholding Tax on Rent	12010402	35,968,163.62	12,000,000.00	(23,968,163.62)	9,629,519.22
State Internal Revenue Services	Withholding Tax on Contracts	12010405	0.00	410,000.00	410,000.00	0.00
State Internal Revenue Services	Withholding Tax on Non Limited Liability Companies	12010114	100,939,813.49	158,000,000.00	57,060,186.51	79,295,917.68
Ministry of Land and Housing	Property Tax	12010601	-	40,000,000.00	40,000,000.00	
State Internal Revenue Services	Withholding Tax on Bank Deposits	12010113	182,722,238.83	120,000,000.00	(62,722,238.83)	239,252,015.01
State Internal Revenue Services	Direct Assessment Tax	12010501	25,638,383.64	22,000,000.00	(3,638,383.64)	23,932,564.46
Ministry of Education, Science & Technology	Tax for feeding contracts	12010115	12,261,700.00	185,720,000.00	173,458,300.00	0.00
Ministry of Women Affairs	Property Tax	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**

NOTE 3

NON-TAX REVENUE

Non-Tax Revenue	Codes	ACTUAL 2024	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2023
A- Licences		₦	₦			₦	₦
Ministry of Commerce, Industries and Co-operatives	12020109	30,000.00	862,000.00	862,000.00	0.00		548,361.98
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	6,445,000.00
State Internal Revenue Service	12020133	31,192,794.49	20,000,000.00	20,000,000.00	0.00	11,192,794.49	
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	87,000.00
Ministry of Agriculture & Natural Resources	12020141	45,000.00	1,500,000.00	1,500,000.00	0.00	(1,455,000.00)	
Ministry of Health	12020145	1,390,000.00	10,000,000.00	10,000,000.00	0.00	(8,610,000.00)	610,000.00
Fire Service Directorate	12020146	588,000.00	5,000,000.00	5,000,000.00	0.00	(4,412,000.00)	8,733,930.00
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)	
Jigawa State Environmental Protection Agency (JISEPA)	12020154	470,000.00	2,000,000.00	2,000,000.00	0.00	(1,530,000.00)	180,000.00
Ministry of Environment and Climate Change	12020157	250,000.00	100,000.00	100,000.00	0.00	150,000.00	14,550,346.25
Mineral Resources Development Agency	12020158		50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	310,500.00
Sub-Total Licences		**75,646,525.16**	**132,812,000.00**	**132,812,000.00**	**0.00**	**(56,333,474.84)**	**32,233,638.23**
B- Fees		**ACTUAL 2024**	**FINAL BUDGET**	**INITIAL/APPROVED BUDGET**	**SUPPLEMENTARY**	**VARIANCE**	**ACTUAL 2023**
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)	-
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)	
Rural Electricity Board	12020427	590,000.00	1,000,000.00	1,000,000.00	0.00	(410,000.00)	400,000.00
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	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	
Ringim General Hospital	12020448	15,776,300.00	20,000,000.00	20,000,000.00	0.00	(4,223,700.00)	2,633,210.26
Jigawa State Housing Authority	12020445	1,235,960.00	30,000,000.00	30,000,000.00	0.00	(28,764,040.00)	57,375.00

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)	0.00
Sule Lamido University	12020449		10,000,000.00	10,000,000.00	0.00		0.00
Urban Development Board	12020449	1,350,000.00	30,000,000.00	30,000,000.00	0.00	(28,650,000.00)	0.00
Ministry of Commerce, Industries and Co-operatives	12020449	2,265,000.00	9,000,000.00	9,000,000.00	0.00		0.00
Mineral Resources Development Agency	12020448		550,000.00	550,000.00	0.00	(550,000.00)	0.00
Jigawa State Housing Authority	12020452	7,780,976.00	150,000,000.00	150,000,000.00	0.00	(142,219,024.00)	0.00
Urban Development Board	12020487	4,160,000.00	30,000,000.00	30,000,000.00	0.00	(25,840,000.00)	0.00
Sule Lamido University	12020452	8,707,585.00	12,000,000.00	12,000,000.00	0.00	(3,292,415.00)	0.00
Sule Lamido University			6,250,000.00	6,250,000.00	0.00		0.00
Jigawa State College of Education and Legal Studies	12020452	0.00	250,000.00	250,000.00	0.00	(250,000.00)	0.00
Sule Lamido University	12020455	26,935.00	95,000.00	95,000.00	0.00	(68,065.00)	0.00
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)	0.00
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		0.00
College of Nursing Science Babura	12020453		20,015,000.00	20,015,000.00	0.00	(20,015,000.00)	0.00
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)	0.00
Sule Lamido University	12020455	28,000,000.00	425,000,000.00	425,000,000.00	0.00	(397,000,000.00)	0.00
Ministry of Health	12020455	8,708,000.00	5,000,000.00	5,000,000.00	0.00	3,708,000.00	0.00
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)	0.00
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	0.00
Binyaminu 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)	0.00
Jigawa State College of Education	12020456	50,280,103.00	90,000,000.00	90,000,000.00	0.00	(39,719,897.00)	0.00
Jahun General Hospital	12020463		400,000.00	400,000.00	0.00		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)	0.00
Birnin Kudu General Hospital	12020464	4,001,750.00	6,125,000.00	6,125,000.00	0.00	(2,123,250.00)	0.00
Birniwa General Hospital	12020464	7,325,860.00	8,500,000.00	8,500,000.00	0.00	(1,174,140.00)	0.00
Dutse General Hospital	12020464	10,000,000.00	22,000,000.00	22,000,000.00	0.00	(12,000,000.00)	0.00
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
Gwaram Cottage Hospital	12020464	7,631,654.00	21,000,000.00	21,000,000.00	0.00	(13,368,346.00)	0.00
Hadejia General Hospital	12020464	32,666,666.00	49,000,000.00	49,000,000.00	0.00	(16,333,334.00)	0.00
Jahun General Hospital	12020464	12,223,900.00	13,000,000.00	13,000,000.00	0.00	(776,100.00)	0.00
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)	0.00
Kazaure Psychiatric Hospital	12020466	1,200,000.00	1,200,000.00	1,200,000.00	0.00	-	0.00
Ringim General Hospital	12020467	2,812,100.00	3,000,000.00	3,000,000.00	0.00	(187,900.00)	0.00
Manpower Development Institute	12020467	0.00	127,515,000.00	127,515,000.00	0.00	0.00	0.00

JIgawa State Residents Identity Management Agency (JISRIMA)	12020470	0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00
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)	0.00
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		0.00
					0.00		0.00
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 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)	0.00
State Internal Revenue Service		0.00	1,500,000.00	1,500,000.00	0.00		0.00
Ministry of Land , Housing, Urban Development & Regional Planning		0.00	15,000,000.00	15,000,000.00	0.00		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)	0.00
Ministry of Health	12020484	2,550,000.00	5,000,000.00	5,000,000.00	0.00	(2,450,000.00)	0.00
Jigawa State Agricultural Research Institute	12020485	0.00	500,000.00	500,000.00	0.00	(500,000.00)	0.00
Binyaminu Usman Polytechnic, Hadejia	12020485	5,883,836.00	10,000,000.00	10,000,000.00	0.00	(4,116,164.00)	0.00
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	0.00
Urban Development Board	12020491	500,000.00	10,000,000.00	10,000,000.00	0.00	(9,500,000.00)	0.00
Small Town Water Supply Agency	12020492	1,563,000.00	4,000,000.00	4,000,000.00	0.00	(2,437,000.00)	0.00
Ministry of Water Resources	12020492	0.00	32,000,000.00	32,000,000.00	0.00		0.00
State Internal Revenue Service	12020493	0.00	200,000.00	200,000.00	0.00		0.00
State Internal Revenue Service	12020494	157,000.00	1,000,000.00	1,000,000.00	0.00	(843,000.00)	0.00
State Internal Revenue Service	12020494	785,100.00	3,000,000.00	3,000,000.00	0.00	(2,214,900.00)	0.00
Urban Development Board	12020494	10,021,000.00	100,000,000.00	100,000,000.00	0.00	(89,979,000.00)	0.00
State Internal Revenue Service	12020495	8,934,693.25	7,000,000.00	7,000,000.00	0.00	1,934,693.25	0.00
Ministry of Justice	12020497	83,996,109.00	500,000,000.00	500,000,000.00	0.00	(416,003,891.00)	0.00
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)	**1,225,760,957.18**
					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)	0.00
Sule Lamido University	12020601	50,000.00	100,000.00	100,000.00	0.00	(50,000.00)	0.00
Ministry of Information Youths, Sports and Culture	12020601	200,000.00	150,000.00	150,000.00	0.00	50,000.00	0.00
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)	0.00
Birniwa General Hospital	12020603	1,867,250.00	2,000,000.00	2,000,000.00	0.00	(132,750.00)	0.00
Dutse General Hospital	12020603	3,000,000.00	4,000,000.00	4,000,000.00	0.00	(1,000,000.00)	0.00
Gumel General Hospital	12020603	1,181,935.00	2,000,000.00	2,000,000.00	0.00	(818,065.00)	40,000.00
Gwaram Cottage Hospital	12020603	4,184,500.00	3,400,000.00	3,400,000.00	0.00	784,500.00	0.00
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	-	0.00
Ringim General Hospital	12020603	1,855,100.00	3,000,000.00	3,000,000.00	0.00	(1,144,900.00)	0.00
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)	0.00
Sule Lamido University	12020604	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	0.00
Jigawa State Polytechnic	12020604	0.00	500,000.00	500,000.00	0.00	(500,000.00)	0.00
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)	0.00
Gumel General Hospital	12020612	104,358,103.00	120,000,000.00	120,000,000.00	0.00	(15,641,897.00)	0.00
Gwaram Cottage Hospital	12020612	47,667,256.00	52,600,000.00	52,600,000.00	0.00	(4,932,744.00)	0.00
Hadejia General Hospital	12020612	66,670,000.00	100,000,000.00	100,000,000.00	0.00	(33,330,000.00)	20,000.00
Jahun General Hospital	12020612	68,384,051.00	94,000,000.00	94,000,000.00	0.00	(25,615,949.00)	0.00
Kafin Hausa (Bulangu) Cottage Hospital	12020612	18,080,443.00	18,241,000.00	18,241,000.00	0.00	(160,557.00)	0.00
Kafin Hausa General Hospital	12020612	46,690,000.00	55,000,000.00	55,000,000.00	0.00	(8,310,000.00)	0.00
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)	
College of Nursing Science Birnin Kudu	12020616	2,720,000.00	2,720,000.00	2,720,000.00	0.00	-	56,616,336.48
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
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
Binyaminu Usman Polytechnic, Hadejia	12020624		1,000,000.00	1,000,000.00	0.00	(1,000,000.00)	
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**	**0.00**	(1,096,044,275.00)	**600,086,638.78**
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)	
Hadejia General Hospital	12020707	3,444,251.00	5,000,000.00	5,000,000.00	0.00	(1,555,749.00)	43,212,287.60
Kafin Hausa General Hospital	12020707	2,782,980.00	8,000,000.00	8,000,000.00	0.00	(5,217,020.00)	
Gumel General Hospital	12020707		10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	
Jahun General Hospital	12020707		56,000,000.00	56,000,000.00	0.00	(56,000,000.00)	
Rasheed Shekoni Specialist Hospital	12020707	9,000,000.00	91,000,000.00	91,000,000.00	0.00	(82,000,000.00)	3,015,296.14
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)	13,488,623.88
Ministry of Information Youths, Sports and Culture	12020710		300,000.00	300,000.00	0.00	(300,000.00)	1,941,344.00
Library Board	12020713	350,000.00	2,000,000.00	2,000,000.00	0.00	(1,650,000.00)	
Manpower Development Institute	12020714	688,000.00	83,000,000.00	83,000,000.00	0.00	(82,312,000.00)	
Binyaminu Usman Polytechnic, Hadejia	12020714	47,550.00	3,000,000.00	3,000,000.00	0.00	(2,952,450.00)	
Jigawa State College of Remedial Studies	12020717	1,000,000.00	700,000.00	700,000.00	0.00	300,000.00	37,880,425.00
Ministry of Information Youths, Sports and Culture	12020716	7,000.00	500,000.00	500,000.00	0.00	(493,000.00)	7,209,607.01
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)	
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	358,000.00
Birnin Kudu General Hospital	12020722	13,956,520.00	88,600,000.00	88,600,000.00	0.00	(74,643,480.00)	1,772,025.21
Dutse General Hospital	12020722	60,000,000.00	89,000,000.00	89,000,000.00	0.00	(29,000,000.00)	189,750.00

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	351,600.00
Manpower Development Institute	12020724	36,646,495.00	71,500,000.00	71,500,000.00	0.00	(34,853,505.00)	259,870.00
Rasheed Shekoni Specialist Hospital	12020724	3,590,000.00	10,000,000.00	10,000,000.00	0.00	(6,410,000.00)	35,000.00
State Internal Revenue Service	12020728	65,137,853.15	52,000,000.00	52,000,000.00	0.00	13,137,853.15	
Ministry of Environment and Climate Change	12020729	100,000.00	1,500,000.00	1,500,000.00	0.00	(1,400,000.00)	50,000.00
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	
Ministry of Works & Transport	12020732	61,000,000.00	135,000,000.00	135,000,000.00	0.00	(74,000,000.00)	247,000.00
Manpower Development Institute	12020733	20,092,733.00	29,000,000.00	29,000,000.00	0.00	(8,907,267.00)	
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)**	**111,328,925.84**
F- Rent on Government Buildings - General		**ACTUAL 2024**	**FINAL BUDGET**	**INITIAL/APPROVED BUDGET**	**SUPPLEMENTARY**	**VARIANCE**	**ACTUAL 2023**
					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)	
Jigawa State Housing Authority	12020803	2,785,020.00	8,000,000.00	8,000,000.00	0.00	(5,214,980.00)	44,537,164.25
Sub-Total Rent of Government Buildings		**7,254,554.00**	**18,000,000.00**	**18,000,000.00**	**0.00**	**(10,745,446.00)**	**44,537,164.25**
G- Rent on Land and Others		**ACTUAL 2024**	**BUDGET**	**INITIAL/APPROVED BUDGET**	**SUPPLEMENTARY**	**VARIANCE**	**ACTUAL 2023**
Ministry of Land , Housing, Urban Development & Regional Planning	12020901	7,000,000.00	50,000,000.00	50,000,000.00	0.00	(43,000,000.00)	1,405,290.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020908	36,996,662.00	100,000,000.00	100,000,000.00	0.00	(63,003,338.00)	
					0.00		
Sub-Total Rent on land and Others		**43,996,662.00**	**150,000,000.00**	**150,000,000.00**	**0.00**	**(106,003,338.00)**	**1,405,290.00**
H- Repayments and Refunds		**ACTUAL 2024**	**FINAL BUDGET**	**INITIAL/APPROVED BUDGET**	**SUPPLEMENTARY**	**VARIANCE**	**ACTUAL 2023**
Repayment of Refurbishing Loan	12021004	27,000,000.00	70,000,000.00	70,000,000.00	0.00	43,000,000.00	19,063,672.41
Refunds	12021010	4,512,400.00	5,000,000.00	5,000,000.00	0.00	487,600.00	77,964,524.90
Repayment of Loan to Parastatals	12021007	4,250,000,000.00	2,500,000,000.00	2,500,000,000.00	0.00	(1,750,000,000.00)	35,300,000.00
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021008	376,670,710.00	100,000,000.00	100,000,000.00	0.00	(276,670,710.00)	
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021006	149,500,000.00	100,000,000.00	100,000,000.00	0.00	(49,500,000.00)	33,350,000.00
Repayment of Bicycle Loan	12021006	3,350,000.00	5,000,000.00	5,000,000.00	0.00	1,650,000.00	**52,263,339.92**
Repayment of Owner Occupier	12021008	28,100,000.00	60,000,000.00	60,000,000.00	0.00	31,900,000.00	0.00
Repayment of Motor Vehicle Loan	12021017	516,352,154.00	1,100,000,000.00	1,100,000,000.00	0.00	583,647,846.00	0.00
Repayment of Professional Advances	12021018	7,350,000.00	17,000,000.00	17,000,000.00	0.00	9,650,000.00	0.00
Repayment of Loan for Government Officials	12021015		-		0.00	-	0.00
Sub-Total Repayments and Refunds	12021309	**5,362,835,264.00**	**3,957,000,000.00**	**3,957,000,000.00**	**0.00**	**(1,405,835,264.00)**	**217,941,537.23**

I- Interest Earned		**ACTUAL 2024**	**FINAL BUDGET**	**INITIAL/APPROVED BUDGET**	**SUPPLEMENTARY**	**VARIANCE**	**ACTUAL 2023**
Bank Interest	12021210		10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	296,301,369.86
Interest on Treasury Bills and Fixed Deposit	12021212	1,700,000,000.00	50,000,000.00	50,000,000.00	0.00	1,650,000,000.00	
Total Interest Earned		**1,700,000,000.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**1,640,000,000.00**	**296,301,369.86**
J- Reimbursement							
		ACTUAL 2024	**FINAL BUDGET**	**INITIAL/APPROVED BUDGET**	**SUPPLEMENTARY**	**VARIANCE**	**ACTUAL 2023**
Grants & Reimbursement from Local Government - Audit Fees	12021302	**0.00**	1,200,000.00	1,200,000.00	0.00		**0.00**
Grants & Reimbursement from Local Government - Assistancefor Up-Keeps of Rehabilitation Centres	12021307	**0.00**	336,000.00	336,000.00	0.00		**0.00**
Grants & Reimbursement from Local Government - State Independent Electoral Commision(Contributions for Local Government Election)	12021309	298,119,867.00	1,550,000,000.00	1,550,000,000.00	0.00	1,251,880,133.00	0.00
Grants & Reimbursement from Local Government - Jigawa State Hisbah Board	12021309	1,890,000,000.00	0.00	0.00	0.00	- 1,890,000,000.00	110,880,000.00
Grants & Reimbursement from Local Government - Special Service Directorate	12021309	511,572,000.00	366,972,000.00	366,972,000.00	0.00	- 144,600,000.00	363,436,362.10
Grants & Reimbursement from Local Government - Directorate of Local Government Audit	12021309	543,788,915.75	599,300,000.00	484,300,000.00	115,000,000.00	55,511,084.25	726,873,119.48
Grants & Reimbursement from Local Government - Local Government Service Commission	12021309	1,087,577,831.55	1,198,600,000.00	968,600,000.00	230,000,000.00	111,022,168.45	3,805,222,500.05
Grants & Reimbursement from Local Government - Directorate Chieftaincy & relegiuos (1474 Hisba Guards Allows).	12021309	108,540,000.00	96,000,000.00	96,000,000.00	0.00	- 12,540,000.00	0.00
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	0.00
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	0.00
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	141,948,000.00
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	700,868,999.96
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	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	282,706,068.00
Grants & Reimbursement from Local Government - Sule Lamido University	12021309		681,570,000.00	681,570,000.00	0.00	681,570,000.00	363,436,362.10
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	0.00	- 169,706,068.00	18,204,263,960.31
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	659,213,404.00
Grants & Reimbursement from Local Government - local Government PHCD	12021310	5,216,068,087.14	0.00	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	0.00	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	0.00	2,500,000,000.00	7,000,000,000.00	0.00	
Grants & Reimbursement from Local Government -Student Fees Subsidy Grant			0.00	137,000,000.00	0.00	0.00	
Total Reimbursement		**43,358,528,439.31**	**13,917,042,000.00**	**38,776,578,000.00**	**9,580,000,000.00**	**(1,419,852,660.30)**	**43,845,818,804.31**
Grand-Total Non-Tax Revenue		**53,188,546,478.87**	**24,715,884,000.00**	**49,581,870,000.00**	**9,580,000,000.00**	**(5,194,515,148.74)**	**46,382,329,427.68**

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 Recipts 2024	FINAL BUDGET	Variance	Actual Recipts 2023
		₦	₦	₦	₦
130103	**Domestic Grants**				
13010305	Global Education Grants (World Bank BESDA Project)	1,577,389,458.97		1,577,389,458.97	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 Enviroment)	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	22,000,000,000.00	28,000,000,000.00	- 6,000,000,000.00	0.00
	Sub-Total Domestic Grants	**30,093,001,703.22**	**32,898,000,000.00**	**- 2,804,998,296.78**	**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	Adolesent 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	**41,874,908,409.73**	**39,680,000,000.00**	**- 5,136,718,496.89**	**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

NOTE 5 **OTHER CAPITAL RECEIPTS**

S/N	OTHER CAPITAL RECEIPTS		2024					
	DESCRIPTION	CODE	ACTUAL 2024	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2023
1	**Recapitalization from MDAs**		₦	₦			₦	₦
	Ministry of Finance(Local Governments Captal 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
	Sule Lamido University Kafin Hausa 2% L. G. Capital Contribution	14020201	2,175,155,663.10	1,583,000,000.00	1,123,000,000.00	460,000,000.00	592,155,663.10	881,124,949.72
	Sub-Total Recapitalization from MDAs		**11,571,155,663.10**	**16,583,000,000.00**	**16,123,000,000.00**	**460,000,000.00**	**(5,011,844,336.90)**	**8,508,730,932.12**
2	**State Univ. Basic Eduucation Board Programmes**							
	State Univ. Basic Eduucation Board (Federal UBEC (Martching Grants)	14020204	3,589,553,902.75	2,136,600,000.00	2,136,600,000.00		1,452,953,902.75	4,137,922,272.04
	Physically & Mentally Challenge	14020204	494,643.55	-			494,643.55	
	Teachers Professional Development Programme	14020204	169,664,808.54	42,000,000.00	42,000,000.00		127,664,808.54	
	Project Monitoring	14020204	135,529,244.43	-			135,529,244.43	
	Self Helf Project account	14020204	536,364.72	30,000,000.00	30,000,000.00		-29,463,635.28	
	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		**3,896,850,354.56**	**2,581,000,000.00**	**2,581,000,000.00**	**-**	**1,315,850,354.56**	**4,137,922,272.04**
3	**Tetfund Grants**							
	Sule Lamido University Kafin Hausa	14020201	1,355,385,865.02	3,843,000,000.00	3,843,000,000.00		-2,487,614,134.98	2,247,598,343.88
	Jigawa State Polytechnic	14020205	1,253,156,891.74	1,110,000,000.00	1,110,000,000.00		143,156,891.74	342,211,358.41
	Bilyaminu Usman Polytechnic Hadejia	14020205	926,507,210.35	330,000,000.00	330,000,000.00		596,507,210.35	341,668,402.00
	Jigawa State College of Education, Gumel	14020205	888,448,237.01	665,000,000.00	665,000,000.00		223,448,237.01	593,377,523.90
	Jigawa State College of Education and Legal Studies, Ringim	14020205	273,397,694.05	0.01	0.01		273,397,694.04	426,183,868.73
	Sub-Total Tetfund		**4,696,895,898.17**	**5,948,000,000.01**	**5,948,000,000.00**	**-**	**(1,251,104,101.84)**	**3,951,039,496.92**

4	**Water, Sanitation & Hygine**							
	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 Aupply & Sanitation Authority	14020215	0.00	200,000,000.00	200,000,000.00		-200,000,000.00	
	Rural Water Aupply & Sanitation Authority	14020215	0.00	150,000,000.00	150,000,000.00		-150,000,000.00	
	Sub-Total Water, Sanitation & Hygine		**-**	**370,000,000.00**	**370,000,000.00**	**-**	**(370,000,000.00)**	**-**
5	**Primary Health Care Development Agency MNCH, Immunization & Unicef**						(740,000,000.00)	
	Ministry of Health (Coprep Program)	14020218	-	928,000,000.00	928,000,000.00		(928,000,000.00)	315,277,641.85
	Sub-Total MNCH, Immunization & Unicef		**-**	**928,000,000.00**	**928,000,000.00**	**-**	**(928,000,000.00)**	**315,277,641.85**
6	**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**
7	**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)**	**-**
8	**Ministry of Women Affairs & Social development**							
	UNICEF Grants for Almajiri initiatives	14020215	0.00	96,000,000.00	96,000,000.00		-96,000,000.00	0.00
	Sub-Total UNICEF Funds		**-**	**96,000,000.00**	**96,000,000.00**	**-**	**(96,000,000.00)**	**-**
9	**Jigawa State Information Technology and Digital Economy Agency**							
	UNICEF/World Bank for Single Window Digital Learning	14020215	0.00	675,000,000.00	675,000,000.00		-675,000,000.00	**0.00**
	Sub-Total UNICEF/World Bank Funds		**-**	**675,000,000.00**	**675,000,000.00**	**-**	**(675,000,000.00)**	**-**
	J-CARES Programmes							
	Ministry of Commerce (Business Support Services)	14020216	1,202,908,000.00	1,436,000,000.00	1,436,000,000.00		-233,092,000.00	100,000,000.00
	Economic Empowerment (Women & Youths Skill)	14020216	1,206,000,000.00	1,031,000,000.00	1,031,000,000.00		175,000,000.00	100,000,000.00

	Jigawa State Rehabilitration Board (Social Transfers to Physically Challenged & Diabled and Old Aged)	14020216	0.00	0.00	0.00		0.00	150,000,000.00
	Jigawa Agric and Rural Devt. Auth. (Fadama III)	14020216	4,244,230,621.90	2,500,000,000.00	2,500,000,000.00		1,744,230,621.90	0.00
	Ministry of Women Affairs J Cares	14020216	709,986,025.00	0.00	0.00		709,986,025.00	0.00
	Budget and Economic Planning Directorate (State Cares Coordinating Unit)	14020216	212,901,389.75	0.00	0.00		212,901,389.75	36,000,000.00
	Ministry of Women Affairs (Women Livelihood Development)	14020216	630,000,000.00	442,000,000.00	442,000,000.00		188,000,000.00	50,000,000.00
							0.00	
							0.00	
	Sub-Total COVID-19 Funds J-CARE		**8,206,026,036.65**	**5,409,000,000.00**	**5,409,000,000.00**	**-**	**2,797,026,036.65**	**436,000,000.00**
	Ministry of Environment							
	World Bank Supported project (NEWMAP) /Agro-Climate Resilience in Semi And Landscape Project (ACReSAL)	14020217	30,519,261,602.05	4,300,000,000.00	4,300,000,000.00		26,219,261,602.05	2,926,295,784.91
	Sub-Total ACReSAL Funds		**30,519,261,602.05**	**4,300,000,000.00**	**4,300,000,000.00**	**-**	**26,219,261,602.05**	**2,926,295,784.91**
	Ministry Of Health							
	COVID-19 Emergency Preparedness Response Health Grants	14020218	0.00	605,000,000.00	605,000,000.00		-605,000,000.00	0.00
	Sub-Total COVID-19 Emergency Funds		**0.00**	**605,000,000.00**	**605,000,000.00**	**-**	**(605,000,000.00)**	**0.00**
	Total OTHER CAPITAL RECEIPTS		**59,304,007,366.83**	**39,189,000,000.01**	**38,729,000,000.00**	**460,000,000.00**	**20,215,107,366.82**	**21,022,824,086.42**

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

NOTE 6 **LOANS AND BORROWINGS**

NOTE	DESCRIPTION	CODE	2024			
6	**INTERNATIONAL LOANS AND BORROWINGS**		**ACTUAL 2024**	**BUDGET**	**VARIANCE**	**ACTUAL 2023**
			₦	**₦**	**₦**	**₦**
	International Loans/ borrowings (Islamic Development Bank)					
	Drowdown from the IDB Funded Ariculture and Rural Development Project	14030208	24,332,514.63	780,000,000.00	(755,667,485.37)	0.00
	World Bank Supported RAMP	14030209	0.00	2,000,000,000.00	(2,000,000,000.00)	0.00
	World Bank Loan for SABER Programme	14030210	0.00	1,000,000,000.00	(1,000,000,000.00)	0.00
	Sub-Total International LoansFunds		**24,332,514.63**	**3,780,000,000.00**	**(3,755,667,485.37)**	**0.00**
	DOMESTIC LOANS AND BORROWINGS					
	Domestic Loans/ Borrowings from Other Government Entities(Ministry of Finance)	**14030302**	0.00	0.00	0.00	0.00
	Sub-Total Domestic Loan LoansFunds		**0.00**	**0.00**	**0.00**	**0.00**
	Total		**24,332,514.63**	**3,780,000,000.00**	**(3,755,667,485.37)**	**0.00**

NOTE 7 **SALARIES & WAGES - SUMMARY BY SECTOR**

7.1	PERSONNEL COST	2024			2023
	DESCRIPTION	**ACTUAL 2024**	**BUDGET**	**VARIANCE**	**ACTUAL 2023**
		₦	₦	₦	₦
	ADMINISTRATIVE SECTOR	16,360,067,824.24	4,556,371,000.00	(11,805,003,713.48)	3,588,811,430.00
	ECONOMIC SECTOR	2,139,115,325.82	4,820,103,000.00	2,663,191,689.51	3,895,889,317.42
	LAW & JUSTICE	1,759,553,021.53	2,477,843,000.00	707,998,759.47	1,627,733,172.96
	SOCIAL SECTOR	48,319,137,821.09	52,939,088,000.00	4,555,459,850.83	43,239,455,168.84
	CONSOLIDATED REVENUE FUND CHARGES	145,147,483.14	72,356,000.00	(5,428,234.80)	136,223,098.93
	TOTAL	**68,723,021,475.82**	**64,865,761,000.00**	**(3,883,781,648.47)**	**52,488,112,188.15**

7.1.1	PERSONNEL ANALYSIS	2024			2023
		ACTUAL 2024	**BUDGET**	**VARIANCE**	**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
PERSONNEL EMOLUMENT (SALARIES & WAGES)

NOTE 7.1

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	CONTINGENCY	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE (2023)
	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		8,874,000.00	-10,660,574.66	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		1,023,644,000.00	-146,163,468.60	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		29,600,000.00	-1,190,025.95	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	122147651.1
16	State House of Assembly	334,231,109.13	580,900,000.00		580,900,000.00	246,668,890.87	321,775,388.82
17	Assembly Service Commission	13,455,692.46	82,891,000.00		82,891,000.00	69,435,307.54	13,257,000.34
18	Office of the Head of State Civil Service	13,594,816,408.70	229,000,000.00	20,000,000.00	249,000,000.00	-13,365,816,408.70	180,501,252.90
19	Establishment and Service Matters Directorate	494,032,662.90	487,287,000.00		487,287,000.00	-6,745,662.90	491,318,606.06
20	Directorate of Salary and Pension Administration	39,977,440.12	622,678,000.00		622,678,000.00	582,700,559.88	595,869,790.90
21	State Pension	141,307,519.27	860,000,000.00		860,000,000.00	718,692,480.73	607,351,113.50
22	Manpower Development Institute	52,142,500.59	46,600,000.00		46,600,000.00	-5,542,500.59	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		75,873,000.00	-6,072,995.33	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		2,100,000.00	-154,826.64	17,846,891.97

31	State Emergency Management Agency (SEMA)	17,973,110.76	19,280,000.00		19,280,000.00		
	Sub-Total Administrative Sector	**16,360,067,824.24**	**4,556,371,000.00**	**20,000,000.00**	**4,576,371,000.00**	**-11,805,003,713.48**	**3,588,811,430.00**

	ECONOMIC SECTOR						
30	Ministry of Agriculture & Natural Resources	302,246,523.95	319,900,000.00		319,900,000.00	17,653,476.05	1,208,292,637.29
31	Jigawa State Agricultural & Rural Development Authority	276,429,559.93	800,000,000.00		800,000,000.00	523,570,440.07	339,133,793.25
32	Farmers And Herdsman Board	85,342,295.82	57,464,000.00		57,464,000.00	-27,878,295.82	42,076,836.84
33	Ministry of Finance	305,525,841.42	332,600,000.00		332,600,000.00	27,074,158.58	430,307,213.94
34	Office of the Accountant General	0.00	2,000,000,000.00		2,000,000,000.00	2,000,000,000.00	614,354,276.84
35	State Internal Revenue Service	46,955,093.44	54,322,000.00		54,322,000.00	7,366,906.56	53,510,542.13
36	Ministry of Commerce, Industries and Co-operatives	75,932,772.53	80,521,000.00		80,521,000.00	4,588,227.47	68,842,829.83
37	Mineral Resources Development Agency	10,974,159.58	15,772,000.00		15,772,000.00	4,797,840.42	13,117,405.00
38	State Investment Promotion Agency	3,176,077.87	6,875,000.00		6,875,000.00	3,698,922.13	7,103,000.00
39	Jigawa State Agency for Youth Empowerment and Employment	71,696,367.85	75,840,000.00		75,840,000.00	4,143,632.15	106,565,782.60
40	Ministry of Works & Transport	152,385,554.54	167,138,000.00		167,138,000.00	14,752,445.46	152,921,621.90
41	Jigawa Roads Maintenance Agency	9,518,544.00	16,929,000.00		16,929,000.00	7,410,456.00	11,027,754.00
42	Rural Electricity Board	27,693,519.35	29,027,000.00		29,027,000.00	1,333,480.65	31,086,352.75
43	Fire Service Directorate	81,288,382.23	83,247,000.00		83,247,000.00	1,958,617.77	79,765,731.96
44	Ministry of Budget and Economic Planning	32,814,688.25	41,549,000.00		41,549,000.00	8,734,311.75	28,645,393.60
45	JIgawa State Residents Identity Management Agency (JISRIMA)	0.00	2,812,000.00		2,812,000.00	2,812,000.00	14,760,277.72
46	Jigawa State Bureau of Statistics (JSBS)	19,290,378.62	24,454,000.00		24,454,000.00	5,163,621.38	18,171,362.20
47	Ministry of Water Resources	16,858,588.83	20,711,000.00		20,711,000.00	3,852,411.17	171,952,796.48
48	Jigawa state Water Board	173,961,242.81	190,136,000.00		190,136,000.00	16,174,757.19	78,535,485.50
49	Rural Water Supply and Sanitation Agency	21,519,292.96	36,274,000.00		36,274,000.00	14,754,707.04	181,015,938.25
50	Small Town Water Supply Agency	180,936,322.20	181,527,000.00		181,527,000.00	590,677.80	75,458,907.32
51	Ministry of Lands, Housing, Urban & Regional Planning Development	79,785,278.26	86,203,000.00		86,203,000.00	6,417,721.74	13,821,742.64
52	Jigawa State Housing Authority	13,031,110.62	17,636,000.00		17,636,000.00	4,604,889.38	61,236,349.01
53	Urban Development Board	57,630,715.43	67,247,000.00		67,247,000.00	9,616,284.57	94,185,286.37
	Dutse Capital Development Authority (DCDA)	94,123,015.33	111,919,000.00		111,919,000.00		
	Sub-Total Economic Sector	**2,139,115,325.82**	**4,820,103,000.00**	**0.00**	**4,820,103,000.00**	**2,663,191,689.51**	**3,895,889,317.42**
						0.00	
	LAW & JUSTICE					0.00	
54	High Court of Justice	502,631,896.74	726,596,000.00		726,596,000.00	223,964,103.26	534,516,095.70
55	Sharia Court of Appeal	849,950,727.89	1,441,602,000.00		1,441,602,000.00	591,651,272.11	830,992,508.74

56	Judicial Service Commission	67,905,960.10	102,534,000.00		102,534,000.00	34,628,039.90	67,756,783.87
57	Office of the Secretary	5,053,507.00	0.00		0.00	-5,053,507.00	162,690,124.90
58	Ministry of Justice	294,683,523.68	156,300,000.00		156,300,000.00	-138,383,523.68	0.00
59	Justice Sector and Law Reform Commission	34,107,625.12	35,300,000.00		35,300,000.00	1,192,374.88	31,777,659.75
	Jigawa State Anti-Corruption Commission	5,219,781.00	15,511,000.00		15,511,000.00		
	Sub-Total Law and Justice Sector	**1,759,553,021.53**	**2,477,843,000.00**	**0.00**	**2,477,843,000.00**	**707,998,759.47**	**1,627,733,172.96**
						0.00	
	SOCIAL SECTOR					0.00	
60	Ministry of Women Affairs & Social Development	42,031,940.81	49,700,000.00		49,700,000.00	7,668,059.19	43,794,787.30
61	Jigawa State Rehabilitation Board	45,056,003.31	220,431,000.00		220,431,000.00	175,374,996.69	46,005,202.82
62	Ministry of Basic Education	12,981,831.93	1,118,833,000.00		1,118,833,000.00	1,105,851,168.07	359,132,785.26
63	State Universal Basic Education Board (SUBEB)	423,005,057.27	444,769,000.00		444,769,000.00	21,763,942.73	225,344,397.86
64	Inspectorate Headquarters & Zones	233,741,230.94	262,400,000.00		262,400,000.00	28,658,769.06	550,861,830.24
65	Jigawa State Agency for Nomadic Education	1,012,475,645.02	819,464,000.00	26,800,000.00	846,264,000.00	-193,011,645.02	164,338,171.76
66	Agency for Mass Education	73,109,129.59	79,000,000.00		79,000,000.00	5,890,870.41	18,204,263,960.31
68	Local Education Authority (LEAs)	20,843,235,691.87	21,500,000,000.00		21,500,000,000.00	656,764,308.13	1,045,614.00
69	Jigawa State Tsangaya Board	1,270,364.07	2,312,000.00		2,312,000.00	1,041,635.93	175,791,385.55
70	Ministry of Higher Education, Science & Technology	3,876,225,648.19	6,281,817,000.00		6,281,817,000.00	2,405,591,351.81	8,015,397.60
71	State Educational Inspectorate & Monitoring Unit	1,143,788.80	1,075,000.00		1,075,000.00	-68,788.80	633,356,566.89
72	Dutse Model / Capital School	311,286,048.54	182,874,000.00		182,874,000.00	-128,412,048.54	845,151,988.64
73	Bamaina Academy	2,212,657.28	11,000,000.00		11,000,000.00	8,787,342.72	47,282,659.70
74	Science & Technical Education Board	657,134,644.59	642,652,000.00		642,652,000.00	-14,482,644.59	8,360,133.97
75	Islamic Education Bureau	1,035,138,150.04	1,350,121,000.00		1,350,121,000.00	314,982,849.96	1,255,686,366.34
76	Library Board	46,332,644.66	54,517,000.00		54,517,000.00	8,184,355.34	782,606,034.64
77	Jigawa State Scholarship Board	9,505,458.36	8,400,000.00		8,400,000.00	-1,105,458.36	564,232,373.48
78	Sule Lamido University	1,069,220,742.09	1,527,403,000.00		1,527,403,000.00	458,182,257.91	242,493,593.93
79	Jigawa State Polytechnic	833,027,630.01	914,138,000.00		914,138,000.00	81,110,369.99	1,327,136,853.18
80	Binyaminu Usman Polytechnic, Hadejia	611,992,060.82	614,406,000.00		614,406,000.00	2,413,939.18	536,686,523.29
81	Institute of Information Technology	255,105,255.10	266,656,000.00		266,656,000.00	11,550,744.90	132,281,884.52
82	Jigawa State College of Education	1,336,882,157.58	1,255,624,000.00		1,255,624,000.00	-81,258,157.58	1,252,922,218.17
83	Jigawa State College of Education and Legal Studies	628,639,325.09	582,676,000.00		582,676,000.00	-45,963,325.09	268,618,269.96
84	Jigawa State College of Remedial Studies	146,651,629.81	203,056,000.00		203,056,000.00	56,404,370.19	557,836,130.87
85	Jigawa State Information Technology and Digital Economy Agency	0.00	2,312,000.00		2,312,000.00	2,312,000.00	189,948,578.72
86	Ministry of Health	1,642,991,350.85	1,868,441,000.00		1,868,441,000.00	225,449,649.15	619,592,861.94
87	Babura General Hospital	272,122,410.25	245,727,000.00		245,727,000.00	-26,395,410.25	386,745,814.15
88	Birnin Kudu General Hospital	548,799,586.39	483,980,000.00		483,980,000.00	-64,819,586.39	153,392,205.50

89	Birniwa General Hospital	190,521,923.32	186,200,000.00		186,200,000.00	-4,321,923.32	756,859,760.88
90	Dutse General Hospital	644,980,421.70	624,159,000.00		624,159,000.00	-20,821,421.70	53,743,246.54
91	Gumel General Hospital	407,363,371.65	368,227,000.00		368,227,000.00	-39,136,371.65	392,201,042.97
92	Gwaram Cottage Hospital	164,617,313.18	153,331,000.00		153,331,000.00	-11,286,313.18	129,033,401.52
93	Hadejia General Hospital	759,009,478.13	712,497,000.00		712,497,000.00	-46,512,478.13	193,787,127.72
94	Hadejia Tuberculosis and Leprosy Hospital	114,449,652.06	56,258,000.00		56,258,000.00	-58,191,652.06	423,936,071.30
95	Jahun General Hospital	787,758,239.10	271,427,000.00		271,427,000.00	-516,331,239.10	36,316,248.08
96	Kafin Hausa (Bulangu) Cottage Hospital	138,977,981.46	147,758,000.00		147,758,000.00	8,780,018.54	364,406,294.09
97	Kafin Hausa General Hospital	206,808,843.98	253,871,000.00		253,871,000.00	47,062,156.02	82,685,207.20
98	Kazaure General Hospital	461,840,818.66	455,815,000.00		455,815,000.00	-6,025,818.66	5,029,434,874.69
99	Kazaure Psychiatric Hospital	33,417,298.36	38,021,000.00		38,021,000.00	4,603,701.64	437,616,173.72
100	Ringim General Hospital	397,255,045.24	322,827,000.00		322,827,000.00	-74,428,045.24	208,810,061.61
102	Primary Health Care Development Agency	96,893,060.80	88,190,000.00		88,190,000.00	-8,703,060.80	84,607,057.50
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	20,307,185.02
104	Ofice of the Provost, College of Nursing Science	501,595,815.49	458,037,000.00		458,037,000.00	-43,558,815.49	72,979,770.79
105	School of Midwifery Birnin Kudu	0.00	0.00		0.00	0.00	96,385,036.22
106	College of Health Science and Technology Jahun	216,970,085.98	257,500,000.00		257,500,000.00	40,529,914.02	73,285,787.15
107	Rasheed Shekoni Specialist Hospital	1,035,586,652.56	1,040,800,000.00		1,040,800,000.00	5,213,347.44	103,767,078.50
108	Ministry of Information Youths, Sports and Culture	140,308,907.29	95,100,000.00		95,100,000.00	-45,208,907.29	
109	History and Culture Bureau	18,114,241.51	20,600,000.00		20,600,000.00	2,485,758.49	3,101,885.40
110	Jigawa State Television	59,186,828.30	72,100,000.00		72,100,000.00	12,913,171.70	38,732,144.14
111	Jigawa State Broadcasting Corporation (Radio)	86,989,459.02	107,929,000.00		107,929,000.00	20,939,540.98	
112	Jigawa State Sports Council	53,371,650.37	109,000,000.00		109,000,000.00	55,628,349.63	
113	Ministry of Environment	135,290,026.67	116,350,000.00		116,350,000.00	-18,940,026.67	
114	Jigawa State Environmental Protection Agency (JISEPA)	443,065,063.78	421,007,000.00		421,007,000.00	-22,058,063.78	
115	Alternative Energy Agency	3,592,914.98	7,000,000.00		7,000,000.00		
116	Ministry Of Local Government	33,786,557.10	59,300,000.00		59,300,000.00		
	Sub-Total Social Sector	**48,319,137,821.09**	**52,939,088,000.00**	**26,800,000.00**	**52,965,888,000.00**	**4,555,459,850.83**	**38,184,920,045.63**

.	CONSOLIDATED REVENUE FUND CHARGES		`				
S/N	DESCRIPTION	ACTUAL EXPENDITURE (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		5,500,000.00	-67,996.04	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 Revenur(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		5,817,000.00	-2,942,316.00	23,868,726.00
8	Office of the Chairman SIEC (CRF)	17,271,990.00	5,817,000.00		5,817,000.00	-11,454,990.00	
9	Judicial Service Commission (CRF)	40,656,211.01			0.00	-40,656,211.01	16,259,708.40
	Jigawa State Anti-Corruption Commission				0.00		
10	Assembly Service Commission (CRF)	5,428,234.80	0.00		0.00	-5,428,234.80	27,058,002.40
11	Directorate of Salary & Pension Administraton (CRF)	0.00	0.00		0.00	0.00	13,257,000.34
12	Office of the Chairman SUBEB (CRF)	18,448,503.00			0.00	-18,448,503.00	
	Sub-Total C R F C	**145,147,483.14**	**72,356,000.00**	**0.00**	**72,356,000.00**	**-72,791,483.14**	**136,223,098.93**
	GRAND TOTAL	**68,723,021,475.82**	**64,865,761,000.00**	**46,800,000.00**	**64,912,561,000.00**	**-3,951,144,896.81**	**47,433,577,064.94**

NOTE 8 **SOCIAL CONTRIBUTIONS**

NOTE	17% GOVERNMENT STAFF CONTRIBUTORY P	2024			2023
	DESCRIPTION	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
	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
8	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	307,650,000.00	- 220,215,147.97	120,998,331.83
	TOTAL	**1,570,091,209.99**	**2,000,000,000.00**	**- 1,570,091,209.99**	**1,321,318,466.08**

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

NOTE 8.1

NOTE	17% PHCDA Staff Contributory Pension	2024			2023
	DESCRIPTION	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
8.1	JANUARY	29,715,246.41	153,850,000.00	- 121,827,093.12	118,531,900.84
	FEBRUARY	29,677,810.58	153,850,000.00	- 121,915,539.08	119,929,949.32
	MARCH	29,641,413.03	153,850,000.00	- 121,671,143.81	119,763,346.37
	APRIL	28,782,263.46	153,850,000.00	- 121,913,675.22	119,676,008.32
	MAY	28,817,952.41	153,850,000.00	- 122,060,757.90	119,884,659.32
	JUNE	29,177,241.46	153,850,000.00	- 121,982,641.35	0.00
	JULY	29,282,178.45	153,850,000.00	- 123,049,370.59	120,577,929.29
	AUGUST	29,234,679.94	153,850,000.00	- 122,261,618.22	119,562,743.03
	SEPTEMBER	32,314,380.62	153,850,000.00	- 123,968,927.48	120,611,016.09
	OCTOBER	32,573,067.71	153,850,000.00	- 125,975,119.31	120,810,706.66
	NOVEMBER	32,266,676.20	153,850,000.00	- 123,250,175.94	120,971,875.01
	DECEMBER	60,128,958.75	307,650,000.00	- 220,215,147.97	120,998,331.83
	TOTAL	**391,611,869.02**	**2,000,000,000.00**	**- 1,570,091,209.99**	**1,321,318,466.08**
	GRAND TOTAL	**1,961,703,079.01**	**4,000,000,000.00**	**- 3,140,182,419.98**	**2,642,636,932.16**

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

NOTE 9 SOCIAL BENEFITS

NOTE	DESCRIPTION	2024			2023
		ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
	Gratuity	374,673.60	50,000,000.00	49,625,326.40	
	Pension	563,972,163.61	700,000,000.00	136,027,836.39	547,638,588.71
	Death Benefits	811,560.42	500,000,000.00	499,188,439.58	2,861,705.08
9	Contract Staff Gratuity	18,810,526.66	60,000,000.00	41,189,473.34	41,914,877.31
	Severance Gratuity	-	51,632,000.00	51,632,000.00	`0.00
	Bereaved Family Allowance	-	4,000,000.00	4,000,000.00	`0.00
	Social Security Allow. Destitute	141,948,000.00	170,100,000.00	28,152,000.00	`0.00
	TOTAL	**725,916,924.29**	**1,535,732,000.00**	**781,663,075.71**	**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
OTHER RECURRENT (OVERHEAD)
NOTE 10.1

S/N	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024 ₦	CONTINGENCY	Supplementary	REVIEW	FINAL BUDGET 2024	VARIANCE ₦	ACTUAL EXPENDITURE 2023
	ADMINISTRATIVE SECTOR	₦	₦	₦	₦	₦		₦	₦
1	Government House	3,561,286,941.69	1,326,200,000.00	1,770,000,000.00	300,000,000.00		3,396,200,000.00	(165,086,941.69)	41,605,745.10
2	Deputy Governor's Office	346,118,079.44	326,000,000.00	3,110,000.00			329,110,000.00	(17,008,079.44)	9,166,081.60
3	Directorate of Protocol	418,948,581.97	223,000,000.00		150,000,000.00		373,000,000.00	(45,948,581.97)	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			2,227,800,000.00	(785,161,205.45)	
7	Administration & Finance Directorate	1,264,615,823.08	1,120,000,000.00	109,800,000.00	150,000,000.00		1,379,800,000.00	115,184,176.92	667,512,440.22
8	Liason Office Kaduna	4,139,094.90	6,000,000.00				6,000,000.00	1,860,905.10	5,208,447.80
9	Liason Office Lagos	8,548,138.26	9,600,000.00				9,600,000.00	1,051,861.74	3,959,655.70
10	Liaison Office Kano	1,483,155.02	3,600,000.00				3,600,000.00	2,116,844.98	
11	Liason Office Abuja	64,057,672.44	100,900,000.00				100,900,000.00	36,842,327.56	
12	Chieftaincy & Religious Affairs Directorate	452,980,327.34	414,600,000.00				414,600,000.00	(38,380,327.34)	5,458,724.50
	Jigawa State Hisba Board		60,000,000.00				60,000,000.00	60,000,000.00	
13	Research, Evaluation and Political Affairs Directorate	493,965,416.78	155,400,000.00	180,000,000.00	80,000,000.00		415,400,000.00	(78,565,416.78)	5,646,949.40
14	Special Service Directorate	858,470,011.05	1,158,729,000.00				1,158,729,000.00	300,258,988.95	118,536,651.12
15	Council Affairs Department	23,100,950.00	12,000,000.00	11,100,000.00			23,100,000.00	(950.00)	400,400.00
	Jigawa State Agency for the Control of Aids	5,404,982.12	3,600,000.00				3,600,000.00	(1,804,982.12)	35,020,740.00
	Jigawa State Agricultural Research Institute	1,565,458.64	18,000,000.00				18,000,000.00	16,434,541.36	122147651.1
16	State House of Assembly	3,741,951,200.76	4,400,000,000.00				4,400,000,000.00	658,048,799.24	321,775,388.82
17	Assembly Service Commission						0.00	-	13,257,000.34
18	Office of the Head of Service	1,815,900,164.99	557,600,000.00				557,600,000.00	(1,258,300,164.99)	180,501,252.90
19	Establishment & Service Matters Directorate	5,575,379.59	9,600,000.00				9,600,000.00	4,024,620.41	491,318,606.06
20	Manpower Development & Training Directorate	98,406,121.25	96,000,000.00				96,000,000.00	(2,406,121.25)	
21	Directorate of Salary & Pension Administraton	1,283,972,597.06	9,600,000.00				9,600,000.00	(1,274,372,597.06)	595,869,790.90
22	Manpower Development Institute	206,306,617.01	140,707,000.00				140,707,000.00	(65,599,617.01)	47,105,096.00
24	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
25	Directorate of Local Government Audit	625,045,885.59	281,800,000.00		50,000,000.00		331,800,000.00	(293,245,885.59)	75,985,310.80
26	Civil Service Commission	32,546,723.94	34,300,000.00				34,300,000.00	1,753,276.06	7,219,398.60
27	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
28	State Independent Electoral Commission	68,433,114.44	1,855,700,000.00				1,855,700,000.00	1,787,266,885.56	9,097,130.16
29	Jigawa State Audit Service Board	0.00	20,000,000.00				20,000,000.00	20,000,000.00	

	Ministry of Special duties	12,244,848.22	11,800,000.00				11,800,000.00	(444,848.22)	15,527,884.10
	Guidance & Counseling Department	66,424,594.54	32,000,000.00	20,000,000.00			52,000,000.00	(14,424,594.54)	
	State Emergency Managency Agency (SEMA)	1,929,776,365.50	38,000,000.00				38,000,000.00	(1,891,776,365.50)	
	SUB - TOTAL	**21,604,720,691.21**	**15,053,534,000.00**	**2,794,010,000.00**	**960,000,000.00**	**-**	**18,807,544,000.00**	**(2,797,176,691.21)**	**2,888,987,795.51**
	ECONOMIC SECTOR		-				0.00	-	
30	Ministry of Agriculture & Natural Resources	27,317,944.73	22,500,000.00				22,500,000.00	(4,817,944.73)	1,208,292,637.29
32	Jigawa Agriculture & Rural Development Authrity [JARDA]	9,521,220.99	15,000,000.00				15,000,000.00	5,478,779.01	339,133,793.25
33	Farmers and Herdsmen Board	9,562,925.22	6,000,000.00				6,000,000.00	(3,562,925.22)	42,076,836.84
34	Ministry of Finance	3,455,920,352.51	2,654,500,000.00		900,000,000.00		3,554,500,000.00	98,579,647.49	430,307,213.94
37	Office of the Accountant General	2,783,361,122.17	8,135,000,000.00				8,135,000,000.00	5,351,638,877.83	614,354,276.84
38	Board of Internal Revenue General	47,676,768.75	35,800,000.00		50,000,000.00		85,800,000.00	38,123,231.25	53,510,542.13
40	Ministry of Commerce, Industries and Co-operatives	16,075,000.00	18,900,000.00				18,900,000.00	2,825,000.00	68,842,829.83
41	Mineral Resource Development Agency	2,008,441.90	3,600,000.00				3,600,000.00	1,591,558.10	13,117,405.00
42	State Investment Promotion Agency (InvestJigawa)	7,680,000.00	18,000,000.00				18,000,000.00	10,320,000.00	7,103,000.00
43	Jigawa State Agency for Youth Empowerment and Employment	13,093,871.61	52,800,000.00				52,800,000.00	39,706,128.39	106,565,782.60
44	Ministry of Works & Transport	584,214,991.36	329,300,000.00				329,300,000.00	(254,914,991.36)	152,921,621.90
45	Jigawa Roads Maintenance Agency	31,920,645.25	15,560,000.00				15,560,000.00	(16,360,645.25)	11,027,754.00
46	Rural Electricity Board	948,115,130.47	600,000,000.00				600,000,000.00	(348,115,130.47)	31,086,352.75
47	Fire Services Directorate	8,865,432.15	9,600,000.00				9,600,000.00	734,567.85	79,765,731.96
	Ministry of Power	147,194,506.98				50,000,000.00	50,000,000.00	(97,194,506.98)	
35	Ministry of Budget & Economic Planning	160,869,070.00	160,000,000.00	50,000,000.00			210,000,000.00	49,130,930.00	
	Ministry of Budget & Economic Planning (Contingency)	3,455,920,352.51	6,000,000,000.00	-8,743,674,350.00	2,612,000,000.00	1,800,000,000.00	1,668,325,650.00	(1,787,594,702.51)	
36	Economic Planning Board	0.00	30,000,000.00				30,000,000.00	30,000,000.00	
	Resident Idntification Management Agency		50,000,000.00				50,000,000.00		
	Social Investment Programme Agency		10,000,000.00				10,000,000.00		
39	Jigawa State Bureau of Statistics	10,289,547.15	15,000,000.00				15,000,000.00	4,710,452.85	18,171,362.20
48	Ministry of Water Resources	4,509,914,736.86	4,664,600,000.00				4,664,600,000.00	154,685,263.14	171,952,796.48
49	Jigawa State Water Board	30,082,990.75	45,000,000.00				45,000,000.00	14,917,009.25	78,535,485.50
50	Rural Water Supply and Sanitation Agency	6,013,624.19	9,800,000.00				9,800,000.00	3,786,375.81	181,015,938.25
51	Small Town Water Supply Agency	17,549,692.59	18,000,000.00				18,000,000.00	450,307.41	75,458,907.32

52	Ministry of Lands, Housing, Urban & Regional Planning Development	9,587,582.55	14,950,000.00				14,950,000.00	5,362,417.45	13,821,742.64
53	Jigawa State Housing Authority	75,301,801.62	25,000,000.00				25,000,000.00	(50,301,801.62)	61,236,349.01
54	Urban Development Board	18,723,276.88	20,000,000.00				20,000,000.00	1,276,723.12	94,185,286.37
55	Dutse Capital Development Authority [DCDA]	25,757,622.64	38,000,000.00				38,000,000.00	12,242,377.36	
	SUB - TOTAL	**16,412,538,651.83**	**23,016,910,000.00**	**(8,693,674,350.00)**	**3,562,000,000.00**	**1,850,000,000.00**	**19,735,235,650.00**	**3,262,696,998.17**	**10,563,790,734.74**
	LAW AND JUSTICE SECTOR		-					-	
57	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
58	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
59	Judicial Service Commission	103,944,683.88	103,590,000.00				103,590,000.00	(354,683.88)	67,756,783.87
60	Ministry of Justice	268,245,161.43	94,400,000.00	60,000,000.00			154,400,000.00	(113,845,161.43)	162,690,124.90
61	Justice Sector and Law Reform Commission	5,279,774.05	9,600,000.00		50,000,000.00	80,000,000.00	139,600,000.00	134,320,225.95	0.00
62	Jigawa State Anti-Corruption Commission	214,472,863.75	40,000,000.00				40,000,000.00	(174,472,863.75)	
	SUB - TOTAL	**1,467,184,486.27**	**1,281,290,000.00**	**145,000,000.00**	**50,000,000.00**	**80,000,000.00**	**1,556,290,000.00**	**89,105,513.73**	**1,595,955,513.21**
	SOCIAL SECTOR		-					-	
63	Ministry of Women Affairs & Social Development	110,106,250.40	18,000,000.00				18,000,000.00	(92,106,250.40)	43,794,787.30
64	Rehabilitation Board	530,833,112.71	44,400,000.00				44,400,000.00	(486,433,112.71)	46,005,202.82
67	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
69	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	Nomadic Education Agency	13,500,000.00	10,720,000.00				10,720,000.00	(2,780,000.00)	164,338,171.76
72	Agency for Mass Education	181,959,500.00	6,904,000.00				6,904,000.00	(175,055,500.00)	550,861,830.24
	Jigawa State Tsangaya Education Board	2,999,782.65	15,000,000.00				15,000,000.00	12,000,217.35	
65	Ministry of Higher Education, Science & Technology	3,209,955,928.15	4,053,300,000.00	300,000,000.00	200,000,000.00		4,553,300,000.00	1,343,344,071.85	8,015,397.60
68	Jigawa State Educational Quality Assurance Agency (JISEQAA)	26,215,000.00	21,930,000.00				21,930,000.00	(4,285,000.00)	633,356,566.89
80	Dutse Model / Capital School	152,188,733.93	230,000,000.00				230,000,000.00	77,811,266.07	845,151,988.64

84	Bamaina Academy	6,334,033.97	7,000,000.00				7,000,000.00	665,966.03	47,282,659.70
78	Science & Technical Education Board	955,767,921.42	705,400,000.00		100,000,000.00		805,400,000.00	(150,367,921.42)	8,360,133.97
83	Islamic Education Bureau	771,371,479.65	746,968,000.00	277,000,000.00			1,023,968,000.00	252,596,520.35	1,255,686,366.34
71	Library Board	2,550,394.75	2,650,000.00				2,650,000.00	99,605.25	782,606,034.64
79	Jigawa State Scholarships Board	10,135,654.31	13,600,000.00				13,600,000.00	3,464,345.69	564,232,373.48
77	Sule Lamido University, Kafin-Hausa	1,097,568,039.93	859,000,000.00		220,000,000.00		1,079,000,000.00	(18,568,039.93)	242,493,593.93
74	Jigawa State Polytechnic	223,196,478.96	152,000,000.00				152,000,000.00	(71,196,478.96)	1,327,136,853.18
75	Binyaminu Usman Polytechnic	58,379,186.85	74,000,000.00				74,000,000.00	15,620,813.15	536,686,523.29
82	Institute of Information Technology	107,171,861.15	109,500,000.00				109,500,000.00	2,328,138.85	132,281,884.52
76	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
81	Jigawa State College of Islamic Legal Studies	114,946,251.98	118,000,000.00				118,000,000.00	3,053,748.02	268,618,269.96
85	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
	Jigawa State Information Technology and Digital Economy		25,000,000.00				25,000,000.00	25,000,000.00	
	Jigawa State Senior Secondary Education Board		50,000,000.00				50,000,000.00	50,000,000.00	
86	Ministry of Health	1,179,782,500.00	290,000,000.00				290,000,000.00	(889,782,500.00)	619,592,861.94
87	Jigawa State Medicare Supply Organisation(JIMSO)	-	-				0.00	-	97,509,707.63
88	Babura General Hospital	69,013,049.33	121,050,000.00				121,050,000.00	52,036,950.67	386,745,814.15
89	Birnin Kudu General Hospital	90,661,364.75	119,704,000.00				119,704,000.00	29,042,635.25	153,392,205.50
90	Birniwa General Hospital	73,576,942.88	110,400,000.00				110,400,000.00	36,823,057.12	756,859,760.88
91	Dutse General Hospital	83,729,251.14	142,800,000.00				142,800,000.00	59,070,748.86	53,743,246.54
92	Gumel General Hospital	109,817,046.46	166,000,000.00				166,000,000.00	56,182,953.54	392,201,042.97

93	Gwaram Cottage Hospital	53,166,252.72	106,100,000.00				106,100,000.00	52,933,747.28	129,033,401.52
94	Hadejia General Hospital	125,404,156.88	192,000,000.00				192,000,000.00	66,595,843.12	193,787,127.72
95	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
96	Jahun General Hospital	67,154,983.73	133,493,000.00				133,493,000.00	66,338,016.27	36,316,248.08
97	Kafin Hausa [Bulangu] Cottate Hospital	9,710,930.96	23,205,000.00				23,205,000.00	13,494,069.04	364,406,294.09
98	Kafin Hausa General Hospital	61,926,339.75	71,800,000.00				71,800,000.00	9,873,660.25	82,685,207.20
99	Kazaure General Hospital	99,207,117.49	182,000,000.00				182,000,000.00	82,792,882.51	5,029,434,874.69
100	Kazaure Psychiatric Hospital	1,097,680.78	6,800,000.00				6,800,000.00	5,702,319.22	437,616,173.72
101	Ringim General Hospital	59,856,341.42	97,600,000.00				97,600,000.00	37,743,658.58	208,810,061.61
103	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
104	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
105	College of Nursing Science Birninkudu	70,369,217.91	70,500,000.00				70,500,000.00	130,782.09	96,385,036.22
106	School of Midwifery Birnin Kudu	31,024,736.24					0.00	(31,024,736.24)	73,285,787.15
107	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
108	School of Midwifery Babura	98,124,323.33					0.00	(98,124,323.33)	
109	College of Nursing Science Babura	37,277,247.55	61,500,000.00				61,500,000.00	24,222,752.45	
110	College of Health Sceince and Technology Jahun	96,519,846.08	156,176,000.00				156,176,000.00	59,656,153.92	
111	Rasheed Shekoni Specialist Hospital	25,987,062.42	215,306,000.00				215,306,000.00	189,318,937.58	
112	Ministry of Information, Youths, Sports & Culture	121,991,197.83	49,500,000.00		50,000,000.00		99,500,000.00	(22,491,197.83)	
113	History & Culture Bureau	15,336,125.25	14,480,000.00				14,480,000.00	(856,125.25)	3,101,885.40
114	Jigawa State Broadcasting Corporation (Television)	23,741,564.23	24,000,000.00				24,000,000.00	258,435.77	38,732,144.14
115	Jigawa State Broadcasting Corporation (Radio)	2,978,062.36	31,744,000.00				31,744,000.00	28,765,937.64	
116	Jigawa State Printing Press	1,884,527.41	5,050,000.00				5,050,000.00	3,165,472.59	

117	Jigawa State Sports Council	25,289,700.00	137,246,000.00	130,000,000.00			267,246,000.00	241,956,300.00	
118	Ministry of Environment	43,733,964.00	13,200,000.00				13,200,000.00	(30,533,964.00)	
119	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	31,673,532.61	36,000,000.00				36,000,000.00	4,326,467.39	
120	Alternative Energy Fund	2,125,477.12	3,600,000.00				3,600,000.00	1,474,522.88	
121	Ministry For Local Governments & Comm. Development	7,016,538,703.78	4,287,000,000.00		2,235,000,000.00		6,522,000,000.00	(494,538,703.78)	
	SUB - TOTAL	**19,563,557,475.40**	**17,405,066,000.00**	**707,000,000.00**	**2,805,000,000.00**	**-**	**20,917,066,000.00**	**1,353,508,524.60**	**19,691,073,029.66**
	SUMMARY							-	
1	ADMINISTRATION SECTOR	21,604,720,691.21	15,053,534,000.00	2,794,010,000.00	960,000,000.00	-	18,807,544,000.00	(2,797,176,691.21)	2,888,987,795.51
2	ECONOMIC SECTOR	16,412,538,651.83	23,016,910,000.00	(8,693,674,350.00)	3,562,000,000.00	5,500,000,000.00	19,735,235,650.00	3,262,696,998.17	10,563,790,734.74
3	LAW AND JUSTICE SECTOR	1,467,184,486.27	1,281,290,000.00	145,000,000.00	50,000,000.00	80,000,000.00	1,556,290,000.00	89,105,513.73	1,595,955,513.21
4	SOCIAL SECTOR	19,563,557,475.40	17,405,066,000.00	707,000,000.00	2,805,000,000.00	-	20,917,066,000.00	1,353,508,524.60	19,691,073,029.66
	GRAND TOTAL	**59,048,001,304.71**	**56,756,800,000.00**	**(5,047,664,350.00)**	**7,377,000,000.00**	**5,580,000,000.00**	**61,016,135,650.00**	**1,908,134,345.29**	**34,739,807,073.12**

NOTE 11 GRANT & CONTRIBUTIONS

NOTE	DETAILS:	2024			2023
		ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
11	Grant & Contributions	2,208,355,574.00	725,554,000.00	- 1,482,801,574.00	459,944,842.21
	TOTAL	**2,208,355,574.00**	**725,554,000.00**	**- 1,482,801,574.00**	**459,944,842.21**

NOTE 12 **SUBSIDY**

NOTE	DETAILS:	2024			2023
		ACTUAL 2024	BUDGET 2024	VARIANCE	ACTUAL 2023
		₦	₦	₦	₦
12	Subsidy	5,667,660,300.00	5,000,000,000.00	- 667,660,300.00	11,854,735,787.96
	GRAND TOTAL	**5,667,660,300.00**	**5,000,000,000.00**	**(667,660,300.00)**	**11,854,735,787.96**

NOTE 13 CAPITAL EXPENDITURE SUMMARY BY SECTOR

S/NO	DESCRIPTION	ACTUAL EXPENDITURE 2024	FINAL BUDGET 2024	%	ACTUAL EXPENDITURE 2023
		₦	₦		₦
1	Administration Sector	19,321,007,235.43	18,747,969,000.00	103.06	9,994,664,346.22
2	Economic Sector	172,296,663,517.93	153,207,960,000.00	112.46	50,823,550,107.17
3	Law and Justice Sector	606,014,820.76	1,662,264,350.00	36.46	777,144,247.67
4	Social Sector	64,188,949,262.35	80,369,371,000.00	79.87	42,508,623,423.76
	Grand Total	**256,412,634,836.47**	**253,987,564,350.00**	100.95	**104,103,982,124.82**

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

NOTE 13.1 CAPITAL EXPENDITURE SUMMARY BY AGENCIES

S/NO	SECTOR	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
	ADMINISTRA-TIVE CODE	ORGANISATION(s)	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	011100100101	Government House	3,706,840,972.47	3,345,000,000.00	0.0	300,000,000.00	0.0	0.0	0.0	3,645,000,000.00	(61,840,972.47)	1,636,306,032.08
2	011100100201	Deputy Governor's Office	148,484,598.95	85,000,000.00	0.0	100,000,000.00	0.0	0.0	0.0	185,000,000.00	36,515,401.05	219,760,250.23
3	011100100400	Due Process & Project Monitoring Bureau		44,139,000.00	0.0		0.0	0.0	0.0	44,139,000.00	44,139,000.00	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)	0.0	0.0	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		0.0	0.0	751,000,000.00	536,697,846.85	3,458,228,057.67
6	011101300600	Chieftaincy & Religious Affairs Department	1,484,198,059.33	2,479,000,000.00	0.0	0.0	(900,000,000.00)	(200,000,000.00)	0.0	1,379,000,000.00	(105,198,059.33)	705,909,000.43
7	011101300701	Jigawa State Hisbah Board	30,525,128.14	100,000,000.00	0.0	0.0	(80,000,000.00)	0.0	0.0	20,000,000.00	(10,525,128.14)	2,693,096,256.82
8	011101400100	Research, Evaluation and Political Affairs Directorate		45,830,000.00	0.0	0.0		0.0	0.0	45,830,000.00	45,830,000.00	129,560,500.23
9	011101800100	Special Service Directorate	367,756,781.25	474,500,000.00	0.0	0.0	(100,000,000.00)	0.0	0.0	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	0.0	0.0	(200,000,000.00)	0.0	0.0	50,000,000.00	47,078,787.70	118,045,550.23
11	011103902100	Jigawa State Agricultural Research Institute	923,983,914.54	2,850,000,000.00	0.0	0.0	(1,250,000,000.00)	(440,000,000.00)	0.0	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	0.0	0.0	(1,000,000,000.00)		0.0	1,109,500,000.00	(489,944,421.33)	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	0.0	0.0	0.0	1,200,000,000.00	417,083,210.76	1,980,000.00
5	022000700400	Directorate of Salary and Pension Administration	2,257,148.55	50,000,000.00	0.0	0.0	0.0	(20,000,000.00)	0.0	30,000,000.00	27,742,851.45	-
14	012500100500	Manpower Development Institute		617,400,000.00	0.0	0.0	0.0		0.0	617,400,000.00	617,400,000.00	0.0
15	014000100100	Office of the Auditor General	91,679,526.30	185,000,000.00	0.0	5,000,000.00	(100,000,000.00)		0.0	90,000,000.00	(1,679,526.30)	88,185,383.75
16	014000200100	Directorate of Local Government Audit	147,933,489.44	121,400,000.00	0.0	65,000,000.00	0.0		0.0	186,400,000.00	38,466,510.56	-
17	014000300101	Jigawa State Audit Service Commission		50,000,000.00	0.0	0.0	0.0	(40,000,000.00)	0.0	10,000,000.00	10,000,000.00	16,964,273.95
18	014700100100	Civil Service Commission	3,719,042.03	5,000,000.00	0.0	0.0	0.0	0.0	0.0	5,000,000.00	1,280,957.97	88,185,383.75
19	014700200100	Local Government Service Commission	30,425,125.14	38,000,000.00	0.0	40,000,000.00	0.0	0.0	0.0	78,000,000.00	47,574,874.86	16,964,273.95
20	014800100100	State Independent Electoral Commission		50,000,000.00	0.0	0.0	0.0	0.0	0.0	50,000,000.00	50,000,000.00	0.0
21	016200100101	Ministry For Special Duties	8,814,421.15	138,000,000.00	0.0	0.0	0.0	0.0	0.0	138,000,000.00	129,185,578.85	0.0
22	016200200100	State Emergency Management Agency (SEMA)	9,701,712,465.14	1,100,000,000.00	0.0	4,000,000,000.00	1,400,000,000.00	1,000,000,000.00	0.0	7,500,000,000.00	(2,201,712,465.14)	0.0
		TOTAL	**19,321,007,235.43**	**15,344,469,000.00**	**383,500,000.00**	**5,020,000,000.00**	**(2,300,000,000.00)**	**300,000,000.00**	-	**18,747,969,000.00**	**(573,038,235.43)**	**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

ECONOMIC SECTOR **CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INNITIAL BUDGET 2024 ₦	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDGET 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	7,500,000,000.00	16,002,000,000.00		31,162,000,000.00	1,444,327,709.72	833,537,078.95
2	021510200100	Jigawa State Agricultural & Rural Development Authority	7,792,122,678.39	10,607,900,000.00			(1,000,000,000.00)	(3,750,000,000.00)		5,857,900,000.00	(1,934,222,678.39)	31,700,059.15
3	021511511500	Farmers And Herdsman Board	17,937,562.14	300,000,000.00				(200,000,000.00)		100,000,000.00	82,062,437.86	2,291,760,593.13
4	022000100100	Ministry of Finance	14,850,696,425.12	743,000,000.00		5,050,000,000.00	1,000,000,000.00	8,250,000,000.00		15,043,000,000.00	192,303,574.88	267,072,833.75
6	022000800100	State Internal Revenue Service	8,092,327.56	195,000,000.00			(100,000,000.00)			95,000,000.00	86,907,672.44	176,107,400.71
7	022200100100	Ministry of Commerce, Industries and Co-operatives	3,880,084,784.87	4,629,773,000.00		1,500,000,000.00	(1,600,000,000.00)	(2,168,000,000.00)		2,361,773,000.00	(1,518,311,784.87)	32,186,736.46
8	022200100200	Mineral Resources Development Agency		184,100,000.00			(100,000,000.00)	(50,000,000.00)		34,100,000.00	34,100,000.00	53,733,061.25
9	022200100300	State Investment Promotion Agency	61,818,050.15	161,627,000.00				(20,000,000.00)		141,627,000.00	79,808,949.85	1,617,126,809.87
10	022700600100	Jigawa State Agency for Youth Empowerment and Employment	5,951,180,538.03	4,999,810,000.00	500,000,000.00	2,500,000,000.00				7,999,810,000.00	2,048,629,461.97	25,660,000.00
11	023100200300	Rural Electricity Board	2,339,562,154.60	1,000,000,000.00	100,000,000.00	2,000,000,000.00	1,750,000,000.00	(1,030,000,000.00)		3,820,000,000.00	1,480,437,845.40	89,956,230.20
13	023400100100	Ministry of Works & Transport	76,966,180,953.05	35,447,977,000.00		35,800,000,000.00		(2,550,000,000.00)		68,697,977,000.00	(8,268,203,953.05)	32,400,633,154.04
14	023400400100	Jigawa Roads Maintenance Agency	4,149,349,383.91	3,100,000,000.00		7,953,000,000.00		(6,274,000,000.00)		4,779,000,000.00	629,650,616.09	2,897,206,554.13
15	023400900100	Fire Service Directorate	69,209,482.12	201,000,000.00	25,000,000.00			(50,000,000.00)		176,000,000.00	106,790,517.88	1,221,464,645.38
16	023800100100	Ministry of Budget and Economic Planning	697,845,566.68	1,100,000,000.00			(350,000,000.00)			750,000,000.00	52,154,433.32	210,545,494.00
17	023800100301	JIgawa State Residents Identity Management Agency (JISRIMA)		500,000,000.00			(300,000,000.00)	(150,000,000.00)		50,000,000.00	50,000,000.00	575,790,509.15
18	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
19	023800200100	Jigawa State Bureau of Statistics (JSBS)	34,367,251.13	200,000,000.00						200,000,000.00	165,632,748.87	2,336,395,433.98
20	025200100100	Ministry of Water Resources	558,893,022.78	874,000,000.00		700,000,000.00	(500,000,000.00)	(180,000,000.00)		894,000,000.00	335,106,977.22	2,770,518,945.59
21	025210200100	Jigawa state Water Board	1,267,330,251.29	910,000,000.00	375,000,000.00	100,000,000.00		(295,000,000.00)		1,090,000,000.00	(177,330,251.29)	407,253,954.67
22	025210300100	Rural Water Supply and Sanitation Agency	14,074,337,793.63	2,406,500,000.00		220,000,000.00		(1,358,000,000.00)		1,268,500,000.00	(12,805,837,793.63)	667,097,626.18

23	025210400100	Small Town Water Supply Agency	3,626,235,623.90	1,622,900,000.00	876,000,000.00	300,000,000.00				2,798,900,000.00	(827,335,623.90)	57,045,480.48
24	026000100100	Ministry of Land , Housing, Urban Development & Regional Planning	845,710,440.07	1,346,000,000.00			(150,000,000.00)	(90,000,000.00)		1,106,000,000.00	260,289,559.93	
25	026000200100	Jigawa State Housing Authority	5,221,783,429.17	2,781,000,000.00		500,000,000.00		1,000,000,000.00		4,281,000,000.00	(940,783,429.17)	
26	026000300100	Urban Development Board	9,056,574.01	349,073,000.00			(190,000,000.00)	(120,000,000.00)		39,073,000.00	30,016,425.99	
27	026000400100	Dutse Capital Development Authority (DCDA)	157,196,935.05	582,300,000.00		30,000,000.00		(160,000,000.00)		452,300,000.00	295,103,064.95	
		TOTAL	**172,296,663,517.93**	**78,831,960,000.00**	**2,546,000,000.00**	**59,153,000,000.00**	**5,870,000,000.00**	**6,807,000,000.00**	**-**	**153,207,960,000.00**	**(19,088,703,517.93)**	**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

NOTE 13.3 **CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

LAW AND JUSTICE SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INNITIAL BUDGET 2024 ₦	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 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				(460,000,000.00)		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
	`011104004000	Jigawa State Public Complain & Anti Corruption	196,486,505.23		84,264,350.00	150,000,000.00				234,264,350.00	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**	**50,000,000.00**	**(460,000,000.00)**	**-**	**1,662,264,350.00**	**1,252,736,034.47**	**777,144,247.67**

NOTE 13.4 **CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

SOCIAL SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INNITIAL BUDGET 2024 ₦	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 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		(600,000,000.00)		1,879,500,000.00	76,521,652.44	84,170,499.18
2	051400100200	Jigawa State Rehabilitation Board	755,480,732.21	1,400,000,000.00						1,400,000,000.00	644,519,267.79	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		(2,206,000,000.00)		2,115,100,000.00	1,148,408,380.26	2,947,825,580.39
4	051700100200	State Universal Basic Education Board (SUBEB)	3,379,568,440.72	11,832,800,000.00	75,000,000.00		(500,000,000.00)	(120,000,000.00)		11,287,800,000.00	7,908,231,559.28	
5	051700100300	Jigawa State Agency for Nomadic Education	283,242,145.11	564,361,000.00			(100,000,000.00)			464,361,000.00	181,118,854.89	14,298,500.00
6	051700100400	Agency for Mass Education	2,240,498,611.14	224,300,000.00				(92,000,000.00)		132,300,000.00	(2,108,198,611.14)	7,850,814,105.08
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	148,519,767.96
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	(1,150,000,000.00)	(1,275,000,000.00)		11,037,000,000.00	5,110,516,577.89	157,405,534.49
10	051700200300	Dutse Model / Capital School		110,800,000.00		10,000,000.00				120,800,000.00	120,800,000.00	1,111,599,421.26
11	051700200400	Bamaina Academy		193,200,000.00				(100,000,000.00)		93,200,000.00	93,200,000.00	343,809,182.12
12	051700200500	Science & Technical Education Board	985,537,433.27	1,191,000,000.00	567,000,000.00	100,000,000.00		(310,000,000.00)		1,548,000,000.00	562,462,566.73	88,612,110.13
13	051700200600	Islamic Education Bureau	860,843,319.85	881,200,000.00		410,000,000.00	(200,000,000.00)	(150,000,000.00)		941,200,000.00	80,356,680.15	2,880,925,647.17
14	051700200800	Jigawa State Scholarship Board	0.00	5,000,000,000.00	400,000,000.00		500,000,000.00			5,900,000,000.00	5,900,000,000.00	433,288,244.09
15	051700200900	Sule Lamido University	2,559,883,526.98	6,591,090,000.00		340,000,000.00		(800,000,000.00)		6,131,090,000.00	3,571,206,473.02	-
16	051700201000	Jigawa State Polytechnic	918,116,968.95	1,500,000,000.00		245,000,000.00	(300,000,000.00)	(200,000,000.00)		1,245,000,000.00	326,883,031.05	501,108,784.58
17	051700201100	Binyaminu Usman Polytechnic, Hadejia	1,278,952,452.01	730,000,000.00		300,000,000.00		(400,000,000.00)		630,000,000.00	(648,952,452.01)	279,515,462.00
18	051700201200	Jigawa State Polytechnic for Information and Communication Technology	270,350,044.03	594,500,000.00		300,000,000.00	(100,000,000.00)	(500,000,000.00)		294,500,000.00	24,149,955.97	420,801,870.60
19	051700201300	Jigawa State College of Education	708,302,378.95	1,165,000,000.00				(400,000,000.00)		765,000,000.00	56,697,621.05	52,694,174.01
20	051700201400	Jigawa State College of Education and Legal Studies	279,263,688.06	300,000,000.00		150,000,000.00		160,000,000.00		610,000,000.00	330,736,311.94	
21	051700201500	Jigawa State College of Remedial Studies	265,254,254.90	495,200,000.00	50,000,000.00			(200,000,000.00)		345,200,000.00	79,945,745.10	127,570,627.37
22	051700201601	Jigawa State Information Technology and Digital Economy Agency	40,564,226.23	1,230,000,000.00			(400,000,000.00)			830,000,000.00	789,435,773.77	11,160,114,036.81
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	25,804,886.39
24	051700300200	Jigawa State Educational Quality Assurance Agency (JISEQAA)	35,967,736.47	49,110,000.00	35,000,000.00					84,110,000.00	48,142,263.53	2,761,266,527.32

25	052100100100	Ministry of Health	8,207,932,449.37	11,468,940,000.00		4,000,000,000.00	(3,100,000,000.00)	(915,000,000.00)		11,453,940,000.00	3,246,007,550.63	-
26	052100300100	Primary Health Care Development Agency	6,645,925,408.77	7,222,200,000.00			1,450,000,000.00	(740,000,000.00)		7,932,200,000.00	1,286,274,591.23	
27	052110400100	Office of the Provost, College of Nursing Science		850,000,000.00		500,000,000.00		(150,000,000.00)		1,200,000,000.00	1,200,000,000.00	86,955,234.18
28	052110600100	College of Health Science and Technology Jahun		600,000,000.00		500,000,000.00	(100,000,000.00)	(200,000,000.00)		800,000,000.00	800,000,000.00	9,369,226.38
29	052111600100	Rasheed Shekoni Specialist Hospital		20,000,000.00				(20,000,000.00)		-	-	24,627,981.39
31	052300100100	Ministry of Information Youths, Sports and Culture	255,996,471.61	256,000,000.00		150,000,000.00		(120,000,000.00)		286,000,000.00	30,003,528.39	18,926,386.44
32	052300200100	History and Culture Bureau	749,733.25	29,000,000.00						29,000,000.00	28,250,266.75	64,650,374.89
33	052300300100	Jigawa State Television	71,854,032.30	103,400,000.00						103,400,000.00	31,545,967.70	9,984,977,838.24
34	052300400100	Jigawa State Broadcasting Corporation (Radio)	495,303,200.75	88,720,000.00		200,000,000.00		(200,000,000.00)		88,720,000.00	(406,583,200.75)	41,107,230.56
35	052300500100	Jigawa State Printing Press	234,079,198.46	100,000,000.00						100,000,000.00	(134,079,198.46)	112,257,933.12
36	052300700100	Jigawa State Sports Council	139,784,082.01	330,000,000.00		100,000,000.00	(200,000,000.00)	(100,000,000.00)		130,000,000.00	(9,784,082.01)	34,903,680.29
37	053500100100	Ministry of Environment and Climate Change	24,368,466,977.40	8,050,500,000.00		1,441,500,000.00		(335,000,000.00)		9,157,000,000.00		
38	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	47,873,874.71	185,050,000.00		58,500,000.00		(104,000,000.00)		139,550,000.00		24,368,466,977.40
12	023100300100	Alternative Energy Agency	159,895,073.67	1,448,400,000.00		200,000,000.00	(1,050,000,000.00)	(200,000,000.00)		398,400,000.00	238,504,926.33	895,297,444.21
39	055100100100	Ministry Of Local Government	3,109,411.76	138,000,000.00						138,000,000.00		
		TOTAL	**64,188,949,262.35**	**80,924,271,000.00**	**1,687,100,000.00**	**13,605,000,000.00**	**(5,550,000,000.00)**	**(10,297,000,000.00)**	**-**	**80,369,371,000.00**	**31,165,322,001.52**	**67,753,461,458.93**

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

NOTE 14	GAIN/LOSS ON DISPOSAL OF ASSETS		
NOTE	**DETAILS:**	**2024**	**2023**
		₦	**₦**
11	Gain/ Loss on Disposal of Asset	0.00	0.00
	GRAND TOTAL	**-**	**-**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE 15.1

TOTAL PUBLIC DEBT CHARGES FOR THE PERIOD (DEDUCTIONS AT SOURCE)			
	S/N	**MONTH**	**AMOUNT**
15.1	1	January	210,241,332.58
	2	February	340,853,843.40
	3	March	345,699,417.90
	4	April	256,115,481.78
	5	May	163,656,954.75
	6	June	122,432,573.21
	7	July	221,851,668.11
	8	August	402,496,952.09
	9	September	407,768,602.75
	10	October	396,246,070.85
	11	November	388,928,532.50
	12	December	449,713,922.36
		TOTAL	**3,706,005,352.28**

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

NOTE 15.1

PUBLIC DEBT CHARGES

TOTAL PUBLIC DEBT CHARGES FOR THE PERIOD (DEBT SWAP)

NOTE	DOMESTIC DEBT CHARGES								
		BAL. B/F 2023	ADDITIONAL LOAN 2024	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT	BUDGET	VARIANCE (%)	OUTSTANDING LOAN C/F 2024
						₦	₦	₦	₦
	Budget Support Facility	17,183,344,253.01	934,143,070.54	16,249,201,182.47		17,183,344,253.01	2,700,000,000.00	636.42	-
	Excess Crude Account (ECA) Loan	8,215,338,376.46	1,423,671,709.79	6,791,666,666.67		8,215,338,376.46	500,000,000.00	1,643.07	-
	Commercial Agriculture Credit Scheme	1,164,884,793.47	0.00	807,902,819.89	73,661,920.18	881,564,740.07	1,000,000,000.00	88.16	356,981,973.58
15B	Micro, Small and Medium Enterprises Devt, Fund	333,333,333.33	0.00	222,222,222.24	3,893,455.10	226,115,677.34	0.00		111,111,111.09
	FGN(2021) Bridge Financing	15,035,902,285.57	3,189,433,818.32	18,225,336,103.89	18,225,336,103.89	36,450,672,207.78	0.00		-
	Contractual Liabilities	825,270,922.65	517,541,640.31	481,671,220.75		481,671,220.75	1,300,000,000.00		861,141,342.21
	Sub - Total	**42,758,073,964.49**	**6,064,790,238.96**	**42,778,000,215.91**	**18,302,891,479.17**	**63,438,706,475.41**	**5,500,000,000.00**	**1,153.43**	**1,329,234,426.88**
	FOREIGN LOAN DEDUCTIONS								
		BAL. B/F 2023	ADDITIONAL LOAN 2024	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT	BUDGET	VARIANCE (%)	2024
	Foreign Loan (Principal & Interest) Deductions { At Prevelling Exchange Rate}	20,229,069,889.61	15,609,950,228.73	2,394,184,770.06	0.00	2,394,184,770.06	1,300,000,000.00	184.17	35,839,020,118.34
	Sub - Total	**20,229,069,889.61**	**15,609,950,228.73**	**2,394,184,770.06**	**0.00**	**2,394,184,770.06**	**1,300,000,000.00**	**184.17**	**35,839,020,118.34**
	TOTAL PUBLIC DEBT CHARGES	**62,987,143,854.10**	**21,674,740,467.69**	**45,172,184,985.97**	**18,302,891,479.17**	**65,832,891,245.47**	**6,800,000,000.00**	**1,337.60**	**37,168,254,545.22**

NOTE 16 OTHER CONSOLIDATED REVENUE FUND CHARGES

NOTE	DESCRIPTION	2024	2023
		₦	₦
16	Other Consolidated Revenue Fund Charges	185,000,000.04	72,396,231,591.64
		185,000,000.04	**72,396,231,591.64**

	DETAILS	**ACTUAL 2024**	**ACTUAL 2023**
	Month	**₦**	**₦**
1	January	15,416,666.67	15,416,666.67
2	February	15,416,666.67	15,416,666.67
3	March	15,416,666.67	15,416,666.67
4	April	15,416,666.67	15,416,666.67
5	May	15,416,666.67	15,416,666.67
6	June	15,416,666.67	15,416,666.67
7	July	15,416,666.67	15,416,666.67
8	August	15,416,666.67	15,416,666.67
9	September	15,416,666.67	15,416,666.67
10	October	15,416,666.67	15,416,666.67
11	November	15,416,666.67	15,416,666.67
12	December	15,416,666.67	15,416,666.67
		185,000,000.04	**185,000,000.04**

NOTE 17 CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2024	2023
			₦	₦
17	1	Government House	46,899,300.89	71,856,635.65
	2	Deputy Governor's Office	1,298,771.08	30,233,472.71
	3	Directorate of Protocol	101,013.67	19,603,020.38
	4	Due Process & Project Monitoring Bureau	877,389.58	4,116,038.17
	5	Pilgrim Welfare Agency	16,745.98	35,495,615.79
	6	Administration & Finance Directorate	10,509.56	12,270.18
	7	Liaison Office Kaduna	2,084.74	302,040.38
	8	Liaison Office Lagos	716.49	510,029.03
	9	Liaison Office Kano	1,065.01	101,044.95
	10	Liaison Office Abuja	3,588.67	4,001,159.93
	11	Chieftaincy & Religious Affairs Department	3,645,624.54	6,568,475.42
	12	Jigawa State Hisbah Board		
	13	Research, Evaluation and Political Affairs Directorate	254,325.67	7,429,584.57
	14	Special Service Directorate	13,603,201.86	7,391,475.13
	15	Council Affairs Department	4,916.17	1,488,950.17
	16	Jigawa State Agency for the Control of AIDS	3,433.33	181,136.85
	17	Jigawa State Agricultural Research Institute Kazaure	2,349.62	267,008.17
	18	State House of Assembly	1,602,869.97	66,214,945.79
	19	State House of Assembly	4,891,145.51	5,226,295.95
	21	State House of Assembly	265,864.26	9,812,025.01
	22	State House of Assembly	41,341,984.82	944,911,385.09

	23	Assembly Service Commission		993,361.88
	24	Office of the Head of State Civil Service	28,774,223.01	96,395,334.49
	25	Establishment and Service Matters Directorate	6,463.85	377,864.95
	26	Manpower Development and Training Directorate	13,961.87	5,970,073.12
	27	Directorate of Salary and Pension Administration	89,519,631.32	55,467,534.92
	28	Manpower Development Institute	3,694.98	12,817.77
	29	Office of the Auditor General	326,836.31	2,922,767.62
	30	Directorate of Local Government Audit	40,851,356.50	23,896,955.96
	31	Jigawa State Audit Service Commission	0.00	0.00
	32	Civil Service Commission	11,569.18	1,148,014.27
	33	Local Government Service Commission	65,837,652.56	20,818,685.06
	34	State Independent Electoral Commission	14,906,389.39	551,410.11
	35	Ministry For Special Duties	17,809.74	1,013,101.42
	36	Guidance and Counselling Department	574.34	120,906.53
	37	State Emergency Management Agency (SEMA)	165,962,678.84	264,228,691.26
	38	Ministry of Agriculture & Natural Resources	124.00	4,967.10
	39	Jigawa State Agricultural & Rural Development Authority	1,689,556.12	1,689,556.12
	40	Farmers And Herdsman Board	657,842.87	247,609.88
	41	Ministry of Finance (Professional Loan)	3,294,323.96	2,151,752.03
	42	Ministry of Finance (Admin and Finance)	251,660,885.32	710,156,953.44
	43	Ministry of Finance (Car Loan Main Account)	5,515,153.25	82,813,105.43
	44	Ministry of Finance (Special Car Loan)		70,880,255.20
	45	Accountant General Overhead Office	1,031,954,006.61	180,588,997.02
	48	State Internal Revenue Service	3,116,775.79	285,710.75
	49	Ministry of Commerce, Industries and Co-operatives	50,335.92	1,069,859.21
	50	Mineral Resources Development Agency	1,130.04	1,921.30
	51	State Investment Promotion Agency	21,347.00	12,419,719.80
	52	Jigawa State Agency for Youth Empowerment and Employment	37,088.28	42,754,501.67

	53	Jigawa State Agency for Youth Empowerment and Employment		481,211,647.04
	55	Ministry of Works & Transport	12,423.40	143,570.73
	56	Jigawa Roads Maintenance Agency	32,154.64	3,044,676.11
	57	Rural Electricity Board	8,176,792.24	74,573,372.05
	58	Fire Service Directorate	1,075,920.00	598,598.17
	59	Ministry of Budget and Economic Planning	988,162.29	12,357,015.32
	60	Economic Planning Board	86,455.93	8,065,166.38
	61	Jigawa State Bureau of Statistics (JSBS)	61,435,680.41	9,780,422.09
	62	Ministry of Water Resources	31,641,474.12	176,004,304.44
	63	Jigawa state Water Board	270,472.89	1,396.07
	64	Rural Water Supply and Sanitation Agency	8,955.35	29,869.24
	65	Small Town Water Supply Agency	87,111.55	370,054.98
	66	Ministry of Lands, Housing, Urban & Regional Planning Development	30,900,820.36	44,447,127.00
	67	Jigawa State Housing Authority	4,052,262.58	10,556,755.53
	68	Urban Development Board	71,332.24	35,123.37
	69	Dutse Capital Development Authority (DCDA)	21,925.32	36,175.88
	70	High Court of Justice	68,263,445.46	15,587,311.45
	71	Sharia Court of Appeal	3,051,365.37	9,023,894.64
	72	Sharia Court of Appeal		5,179,807.60
	73	Judicial Service Commission	6,980.23	9,379.55
	74	Ministry of Justice	4,605.60	574,247.05
	75	Justice Sector and Law Reform Commission		104.19
	76	Ministry of Women Affairs & Social Development	27,738.08	211,174.84
	77	Jigawa State Rehabilitation Board	0.00	31,300,112.94
	78	Ministry of Power & Energy	4,513,739.38	0.00
	79	Ministry of Basic Education	10,771,957.41	44,747,928.50

	80	State Universal Basic Education Board (SUBEB)	302,061,764.08	24,915.05
	81	Jigawa State Agency for Nomadic Education	22,219.12	6,005,332.04
	82	Agency for Mass Education	1,898.09	304,437.09
	84	Ministry of Higher Education, Science & Technology	5,531,960.72	31,016,057.24
	85	State Educational Inspectorate & Monitoring Unit	971.87	14,554.08
	86	Dutse Model / Capital School	2,444,467.07	161,131.60
	87	Bamaina Academy	844,302.67	17,742.50
	88	Science & Technical Education Board	1,859,186.26	36,101,293.59
	89	Islamic Education Bureau	2,879,709.46	30,792,719.38
	90	Library Board	1,090.31	91,505.31
	91	Jigawa State Scholarship Board	616,804.97	264,174.50
	92	Sule Lamido University	15,650,794.58	6,910.58
	93	Sule Lamido University project Account	4,271,860.82	17,953,678.01
	94	Sule Lamido University	33,109,288.62	0.00
	95	Sule Lamido University	209,809,375.22	0.00
	96	Jigawa State Polytechnic	96,775,440.80	32,317,100.66
	97	Binyaminu Usman Polytechnic, Hadejia	18,708,201.28	0.00
	98	Binyaminu Usman Polytechnic, Hadejia	74,081.53	1,052,053.11
	99	Binyaminu Usman Polytechnic, Hadejia	2,061.91	2,319.91
	100	Institute of Information Technology	335,049.42	6,398,703.00
	101	Jigawa State College of Education	55,151,144.36	6,398,703.96
	102	Jigawa State College of Education and Legal Studies	286,073.14	0.00
	103	Jigawa State College of Education and Legal Studies	2,663,382.90	105,883.81
	104	Jigawa State College of Remedial Studies	4,141.29	0.00
	105	Jigawa State College of Remedial Studies	56,740.23	826,581.05
	106	Ministry of Health	376,337,487.12	123,146,931.29
	107	Babura General Hospital	1,923.20	10,076.11
	108	Birnin Kudu General Hospital	183,915.03	1,821.01
	109	Birniwa General Hospital	103,407.18	0.00

110	Birniwa General Hospital	6,495.05	286,058.27
111	Bulangu Cottage Hospital	14,937.20	
112	Dutse General Hospital	5,616,469.05	4,755,382.49
113	Dutse General Hospital	16,122.90	13,255.06
114	Gumel General Hospital	65,503.03	426,855.75
115	Gwaram Cottage Hospital	2,615.24	1,088,175.34
116	Hadejia General Hospital	1,546,367.37	1,052,053.11
117	Hadejia Tuberculosis and Leprosy Hospital	4,237.17	44,931.12
118	Jahun General Hospital	100,042.10	500,403.00
119	Kafin Hausa General Hospital	8,054.57	492,664.05
120	Kazaure General Hospital	863,160.36	22,372.06
121	Kazaure Psychiatric Hospital	2,766.10	101,467.00
122	Ringim General Hospital	68,292.02	499,496.37
123	Primary Health Care Development Agency	9,445,827.13	9,445,827.13
124	Office of the Provost, College of Nursing Science	5,064,783.96	1,270,570.84
125	College of Nursing Birnin Kudu	849,042.83	164,376.89
126	School of Midwifery Birnin Kudu	-	50,487.72
127	School of Midwifery Birnin Kudu	-	156,527.82
128	College of Nursing Birnin Kudu	6,034,262.02	
129	College of Nursing Birnin Kudu	894,042.83	
130	College of Nursing Science Hadejia	534,292.98	307,257.91
131	School of Midwifery Babura	1,692,731.77	370,829.30
132	College of Nursing Science Babura	2,917,060.10	1,227.47
133	College of Health Science and Technology Jahun	60,832.74	3,752,100.26
134	Rasheed Shekoni Specialist Hospital	29,465.99	1,872,390.92
135	Ministry of Information Youths, Sports and Culture	330,708.03	272,376.44
136	History and Culture Bureau	8,003.44	10,486.48
137	Jigawa State Television	118,720.59	1,295,169.56
138	Jigawa State Broadcasting Corporation (Radio)	62,358.37	76,416.38

	139	Jigawa State Printing Press	13,160.18	34,654.25
	140	Jigawa State Sports Council	4,513,739.38	6,236.87
	141	Ministry of Environment	51,567,812.47	110,787,299.51
	142	Jigawa State Environmental Protection Agency (JISEPA)	37,894.70	4,251,873.92
	143	Alternative Energy Agency	13,404.58	78,189.57
	144	Ministry Of Local Government	28,171,326.61	10,976,490.39
	145	JIPHARMA (DRUGS ACCOUNT)		20,642,070.77
	146	Resident Identity Management Agency		0.00
	147	JS PUBLIC COMPLAINTS & ANTI CORRUPTION COMMISSION	3,249,069.40	0.00
	148	General Hospital Garki		0.00
	149	General Hospital Gwiwa	377,205.65	0.00
			3,298,649,638.48	**4,190,714,871.69**

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2024	2023
	1	Rural Water Supply and Sanitation Agency	8,955.35	4,118,239.33
	2	State Universal Basic Education Board (SUBEB) SBMC/SIP PROJECT A/C	1,644,973.50	689,494.00
	3	State Universal Basic Education Board (SUBEB) SELF HELP A/C	55,803.21	536,346.72
	4	State Universal Basic Education Board (SUBEB) TPD A/C	15,370,247.38	140,753,037.70
	5	State Universal Basic Education Board (SUBEB) MATCHING GRANT	6,592,299,050.03	3,571,411,431.15
	6	State Universal Basic Education Board (SUBEB) BESDA ADVANCED A/C	1,220,632,492.51	2,037,862,302.43
	7	Sule Lamido University (TETFUND EDUCATION ACCOUNT)	161,290,317.45	127,259,088.91
	8	Sule Lamido University (TETFUND PROJECT ACCOUNT)	589,201,874.78	706,850,589.09
	9	Sule Lamido University (RETENTION ACCOUNT)	63,123,071.75	57,553,417.37

10	Sule Lamido University (TETFUND USD DOMICILIARY A/C $ 370.07 @ N897.6) Each	407.17	448,826.93
11	Sule Lamido University (NEED ASSESSMENT PROJECTS ACCOUNT)	3,625,805.33	3,625,805.33
12	Sule Lamido University (AWARD & PRIZES ACCOUNT)	342,765.58	342,765.58
13	Jigawa State Polytechnic (TETFUND PROJECT)	237,346,751.72	47,828,803.55
14	Jigawa State Polytechnic (TETFUND Education)	10,556,437.04	52,058,910.88
15	Binyaminu Usman Polytechnic, Hadejia	21,832,502.93	1,058,286.43
16	State House of Assembly	154,985,997.73	2,625.73
17	Institute of Information Technology	1,592,940.71	19,677,588.94
18	Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	55,151,444.36	148,348.51
19	Jigawa State Agency for Youth Empowerment and Employment (J CARES)	10,050,740.39	481,211,647.04
20	Jigawa State Agency for Youth Empowerment and Employment (5% CSR)	1,608,162,569.87	
21	Jigawa State Printing Press	2,936,027.40	
22	Jigawa state Agriculture Acresal RE-4 SEM- ARI LS	781,483,612.99	1,081,073,196.71
23	Jigawa state Agriculture Acresal RE-4 SEM- ARI LS (USD $ 7,980,938.67 @ N1,486.89 Official rate on 31st DEC. 2024)	11,866,777,899.04	
24	Jigawa state Agriculture Acresal RE-4 SEM- ARI LS	129,642,566.42	
25	Special Intervation Program SIPS	5,908,212.00	1,377,772.19
26	Suitanable Delopment Grants	948,064.85	1,408,396.98
27	Jigawa State Subeb PHY & Mental Challengd	31,766.40	31,817.40
28	NG CARES (Commerce)	15,060,129.38	1,764,045.59
29	NG CARES (RA 3 FADAMA)	211,009,393.35	231,002,515.62
30	NG CARES (CASH TRANSFER UNIT)	8,127,875.47	45,221.80
31	NG CARES (EMPOWERMENT)	35,576,427.13	51,782,902.17
32	NG CARES (BUDGET)	7,410,298.27	837,143.41

	33	IMPACT Project (Dollar Acct. ($4,491,909.13 @ 1,582)	7,106,200,243.66	
	34	DD IMPACT Project Govt Acct	509,782,516.50	
	35	CP IMPACT Project	77,629,941.75	
	36	JS NFW Program Account (Dollar Acct. ($3,000,000 @ 1,486.89)	4,460,670,000.00	
	37	JS NFW Program Account	427,869,350.15	
	38	IDB (Draw down Account)	11,580,063.71	
	39	AGILES Project (USD $ 4,500,000 @ 1,486.89)	6,691,005,000.00	
	40	AGILES Project cp	160,884,676.37	
	41	AGILES Project dd	87,770,941.20	
			43,345,580,154.83	**8,622,760,567.49**

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2024	2023
	1	JS Govt. Proceed A/c	8,966,421.99	8,337,852.92
	2	JS ECA Concessional Loan Acct.	202,590,360.37	112,896,177.84
	3	Fatara Housing Estate	300,266,133.12	103,243,340.54
	4	JS Housing Loan Account	21,533,908.10	9,197,156.67
	5	JS Dev Area Fund	4,562,172.50	4,562,172.50
	6	JS Govt. Salary Account	511,833,370.47	20,025,322.63
		JS Stablization Fund Acct.	48,746,803.65	
	8	Salaries Account	0.00	574,225.44
	9	JS Ecological Fund Account	1,276,972,256.71	2,139,777,112.58
	10	VAT Account	4,405,596,850.02	106,186,308.54
	12	FAAC Account	6,516,823,264.75	3,528,391,536.62
	13	FAAC (Dom)Account ($2,376.76 X N)	3,309,770.20	186,293,836.69
	14	JS Expenditure Acct.	1,030,824,993.74	2,016,600,154.80
	15	JS Stablization Fund Acct.	634,662,697.50	48,746,725.15

	16	Scholarship Payment (Dom) Acct.($78,669,.19 @ X N 1,645)	129,410,817.55	102,046,330.67
	17	St & LG Joint Proj. Acct	14,447,310,370.67	3,128,634,786.94
	18	Retention Account	2,316,966,693.42	650,605,505.44
	19	Revenue Account	4,681,234,881.76	471,199,898.19
	20	JS Expenditure Dollar Acct. ($1,306,462.43 @X N 1,645)	2,149,130,697.35	199,901.93
	22	Accountant Generel Account (Unity Bank, New Road 2)	500,000,000.00	
	23	Accountant Generel Account (Unity Bank, Sharada Kano)	500,000,000.00	
	24	JS Scholarship Payment Acct.	952,499,451.35	81,480,459.20
	25	JS Accountant General Investment Account	1,000,000,000.00	2,000,000,000.00
	26	JS AG FAAC Deposit Account	1,000,000,000.00	1,000,000.00
	27	FAAC Deposit Account	20,000,000.00	41,424,657.53
	28	AG FAAC Deposit Account	5,000,000,000.00	20,000,000.00
	29	WSSSRP Account	20,250,364.47	20,250,364.47
	36	JS Flood Disaster	1,911,150,352.50	
	37	JS Emergency Preparedness and Response Account	816,686,580.00	
			50,411,329,212.19	**14,801,673,827.29**
		TOTAL	**97,055,559,005.50**	**27,615,149,266.47**

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

NOTE 18 **INVENTORIES**

	INVENTORIES		
		2024	**2023**
		₦	**₦**
	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
18	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
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NOTE 19 **RECEIVABLES**

	DESCRIPTION	2024	2023
		₦	₦
19	Ministry of Finance and economic Planning	1,982,518,244.07	5,783,533,308.91
	Jigawa State/Local Government Contribuory Pension Board		
	Sule Lamido Universty Kafin hausa		
	Higher Court of Justice		
	Directorate of Economic Empowerment	595,204,000.00	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
	Total	**2,577,722,244.07**	**9,311,139,291.61**

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 20 **LOANS GRANTED**

	LOCAL LOANS	2024 ₦	2023 ₦
20	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 21 INVESTMENTS

	LOCAL INVESTMENTS	2024	2023
		₦	₦
	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
21	Jigawa Contributory Health Care Managenent Agency (JICHMA)	4,851,717,831.38	722,127,175.00
	Jigawa Savings and Loans Bank	0.00	3,981,614,223.00
	Jigawa State Agricultural Supply Company Ltd.	10,143,933,498.63	20,338,311,000.00
	KEDCO	1,000,000,000.00	0.00
	Sub - Total	**20,629,431,742.25**	**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 22 **PROPERTY, PLANTS AND EQUIPMENTS**

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Bal. B/F 1 January 2024	91,221,604,260.26	94,160,402,185.18	19,280,947,975.40	9,301,210,459.76	1,777,564,665.64	13,917,787,978.72	**229,659,517,524.95**
Addtions during the year	98,323,155,289.51	96,381,112,220.96	38,183,879,366.08	13,223,681,634.11	2,992,442,084.53	10,664,064,583.75	**259,768,335,178.96**
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	**189,544,759,549.78**	**190,541,514,406.14**	**57,464,827,341.49**	**22,524,892,093.87**	**4,770,006,750.17**	**24,581,852,562.47**	**489,427,852,703.91**
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
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	1,824,432,085.21	4,708,020,109.26	1,928,094,797.54	1,860,242,092	444,391,166	2,783,557,596	13,548,737,846
Bal. C/F 31 December 2024	**16,433,451,390.42**	**26,074,356,769.77**	**10,512,834,035.12**	**7,037,716,383.49**	**1,322,613,559.28**	**8,781,927,450.32**	**70,162,899,588.40**
IMPAIRMENT							
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	**8,243,395,626.64**	**7,831,769,411.26**	**2,235,809,205.07**	**1,213,675,033.83**	**164,161,580.52**	**752,377,386.29**	**20,441,188,243.60**
NET BOOK VALUE							
AT 31 December 2024	**164,867,912,532.72**	**156,635,388,225.12**	**44,716,184,101.30**	**14,273,500,676.55**	**3,283,231,610.37**	**15,047,547,725.86**	**398,823,764,871.92**
AT 31 December 2023	**76,612,584,955.05**	**72,794,065,524.67**	**10,696,208,737.82**	**4,123,736,168.22**	**899,342,272.77**	**7,919,418,124.14**	**173,045,355,782.66**

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

NOTE 22.1 **PROPERTY, PLANTS AND EQUIPMENTS**

	DETAILS:	2024	2023
22.1	**LAND & BUILDING**	₦	₦
	LAND & BUILDINGS - OFFICE	69,762,239,044.90	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
		164,867,912,532.72	**91,221,604,260.12**
	INFRASTRUCTURE		
	ROADS & BRIDGES	105,498,754,226.36	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
		156,635,388,225.12	**94,160,402,185.18**
	PLANT & MACHINERY		
	EARTH MOVING EQUIPMENT	2,694,500,611.25	520,585,595.34
	HOSPITAL EQUIPMENT	17,466,871,800.58	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	11,992,157,285.91	1,120,223,077.37
		44,716,184,101.30	**19,280,947,975.40**

	TRANSPORTATION EQUIPMENT		
	MOTOR VEHICLES	11,863,106,407.98	8,464,101,518.38
	TRICYCLE	1,597,568,994.26	465,060,522.99
	MOTOR CYCLES	789,666,497.09	350,655,634.33
	BICYCLE	23,158,777.22	21,392,784.06
		14,273,500,676.55	**9,301,210,459.76**
	OFFICE EQUIPMENT		
	COMPUTERS	1,835,694,154.55	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	125,789,844.88	34,822,491.80
	RADIO SETS	78,564,577.57	52,260,401.17
	AIR -CONDITIONER	1,076,988,412.60	135,450,427.52
	PROJECTORS	597,845.13	497,718.11
	BINDING EQUIPMENT	15,677,458.18	8,336,778.28
		3,283,231,610.37	**1,777,564,665.64**
	FURNITURE & FITTINGS		
	CHAIRS	7,481,685,708.33	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	1,589,474,894.55	1,377,861,009.89
	EXECUTIVE SATS	988,654,456.33	972,853,379.71
	CEILING FANS	784,518,774.88	542,793,731.17
	SAFE/FIRE PROVED CABINETS	601,107,996.15	810,015,260.36
		15,047,547,725.86	**13,917,787,978.72**
	GRAND TOTAL	**398,823,764,871.92**	**229,659,517,524.82**

NOTE 23

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	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**
Addtions during the year	39,782,247,930.26	7,337,720,475.88	10,568,639,415.90	8,428,766,633.10	6,628,943,813.07	5,257,615,759.50	**78,003,934,027.71**
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	**199,884,022,551.24**	**14,732,896,573.28**	**15,298,457,072.21**	**11,050,641,239.23**	**10,447,777,784.22**	**13,978,785,664.44**	**265,392,580,884.62**
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	3,202,035,492.42	369,758,804.87	472,981,765.63	524,374,921.23	954,708,492.79	1,744,233,980.99	7,268,093,457.92
Balance C/F 31 December 2024	**6,649,638,856.38**	**991,062,108.42**	**1,931,343,262.02**	**2,582,259,804.33**	**3,908,335,181.75**	**3,987,104,844.31**	**20,049,744,057.22**
IMPAIRMENT							
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	**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**
NET BOOK VALUE							
AT 31 December 2024	**184,032,746,376.05**	**13,087,461,395.11**	**12,730,584,581.13**	**8,065,125,176.10**	**6,228,040,573.78**	**9,515,886,495.36**	**233,659,844,597.53**
AT 31 December 2023	**156,654,171,257.02**	**6,773,872,793.85**	**3,271,456,159.92**	**563,989,723.03**	**865,207,282.18**	**6,478,299,041.62**	**174,606,996,257.62**

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NOTE 23.1 **INVESTMENT & PROPERTIES**

NOTE	DETAILS	2024	2023
	INVESTMENT - LAND & BUILDING	₦	₦
23.1	INVESTMENT - LAND & BUILDINGS - OFFICE	87,548,746,255.12	81,651,905,056.70
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	58,586,444,479.08	52,833,585,624.92
	INVESTMENT - AGRICULTURAL	37,897,555,641.85	25,616,283,939.36
		184,032,746,376.05	**160,101,774,620.98**
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - ROADS & BRIDGES	5,956,874,112.56	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	789,456,254.55	443,710,565.84
	INVESTMENT - DAMS	492,561,544.20	73,951,760.97
		13,087,461,395.11	**7,395,176,097.40**
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5,874,566,991.45	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
		12,730,584,581.13	**4,729,817,656.31**
	INVESTMENT - TRANSPORTATION EQUIPMENT		
	INVESTMENT - MOTOR VEHICLES	7,456,987,455.25	2,307,249,653.39
	INVESTMENT - TRICYCLE	351,666,487.20	228,103,090.73
	INVESTMENT - MOTOR CYCLES	256,471,233.65	86,521,862.00
		8,065,125,176.10	**2,621,874,606.13**
	INVESTMENT - OFFICE EQUIPMENT - GENERAL		
	INVESTMENT - COMPUTERS	2,597,654,436.25	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
		6,228,040,573.78	**3,818,833,971.15**
	INVESTMENT - FURNITURE & FITTINGS - GENERAL		
	INVESTMENT - CHAIRS AND STOOLS	3,215,944,566.23	2,734,086,765.20
	INVESTMENT - TABLES	2,945,611,254.23	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	458,555,694.22	376,754,539.89
		9,515,886,495.36	**8,721,169,904.94**
	GRAND TOTAL	**233,659,844,597.53**	**187,388,646,856.91**

NOTE 24 INTANGIBLE ASSETS

NOTE	INTANGIBLE ASSETS	2024			2023
		GOODWILL/LEGACY ASSETS	ADJUSTMENT	TOTAL	TOTAL
		₦	₦	₦	₦
	BALANCE B/FORWARD	5,823,424,408.89	0.00	**5,823,424,408.89**	3,521,843,313.83
	ADDITIONS DURING THE YEAR	361,112,479.90	0.00	**361,112,479.90**	5,986,227,467.13
	DISPOSAL DURING THE YEAR		(493,765,943.85)	**(493,765,943.85)**	
	BALANCE C/FORWARD	**6,184,536,888.79**	**(493,765,943.85)**	**5,690,770,944.94**	**5,816,335,999.86**
	ACCUMULATED AMORTIZATION:				
24	BALANCE B/FORWARD	731,667,805.55	0.00	**565,730,211.47**	565,730,211.47
	ADDITIONS DURING THE YEAR	123,690,737.78	0.00	**313,766,335.77**	313,766,335.77
	DISPOSAL DURING THE YEAR	0.00		**-**	0.00
	BALANCE C/FORWARD	**855,358,543.33**	**-**	**879,496,547.24**	**731,667,805.55**
	NET BOOK VALUE				
	AS AT 31/01/2024	**6,184,536,888.79**	**0.00**	**6,184,536,888.79**	**6,555,092,214.44**
	AS AT 31/12/2024	**5,329,178,345.46**	**0.00**	**5,329,178,345.46**	**5,823,424,408.89**

NOTE 25 RETENTION

NOTE	RETENTION	2024	2023
		₦	₦
25	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**

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NOTE 26 **UNREMITTED DEDUCTIONS**

NOTE	UNREMITTED DEDUCTIONS	BAL. B/D 2024	DEDUCTIONS DURING YEAR	SUB-TOTAL	REMITTANCES DURING YEAR	BAL. C/D 2025
		₦	₦	₦	₦	₦
	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
26	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
		405,312,647.54	**-**	**405,312,647.54**	**121,238,530.14**	**284,074,117.40**

NOTE 27 **ACCRUED EXPENSES**

NOTE	ACCRUED EXPENSES	2024	2023
		₦	₦
	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
27	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	**1,792,990,537.77**	**10,439,695,311.44**

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

NOTE 28 PUBLIC FUNDS

NOTE	PUBLIC FUNDS	2024	2023
		₦	₦
	Consolidated Revenue Fund	171,932,844,741.94	128,752,132,353.06
28	Capital Development Fund	364,639,373,606.81	374,712,108,382.84
	TOTAL	**536,572,218,348.75**	**503,464,240,735.90**

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

NOTE 29 **CURRENT PORTION OF BORROWING**

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	16,249,201,182.47	0.00
	Excess Crude Account (ECA) Loan	8,215,338,376.46	0.00	6,791,666,666.67	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
	Infrustructural 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	0.00	0.00	0.00
	Contractual Liabilities	825,270,922.65	481,671,220.75	517,541,640.31	861,141,342.21
	SUB - TOTAL	**42,758,073,964.49**	**481,671,220.75**	**24,588,534,531.57**	**1,329,234,426.88**
	EXTERNAL DEBT STOCK				
29	Multi-state Road Project - IDA	38,239,087.56	20,775,209.39	9,202,813.15	49,811,483.80
	Health Systems Development - IDA	740,990,603.44	608,562,516.30	64,602,830.41	1,284,950,289.33
	Community Based Urban Development-I	6,090,915,339.13	5,257,743,179.69	386,732,611.31	10,961,925,907.51
	Universal Basic Education	678,444,961.64	301,120,248.13	203,212,305.38	776,352,904.39
	HIV/AIDS Programme - IDA	935,711,614.72	826,715,511.98	79,856,407.74	1,682,570,718.96
	Malaria Control Booster Project - IDA	3,640,337,241.82	1,802,066,994.72	169,080,572.84	5,273,323,663.70
	National Fadama Development III - IDA	2,315,142,248.36	2,095,483,977.83	58,590,425.41	4,352,035,800.78
	Health System Development (Additional Financing)	838,123,107.00	735,955,803.59	55,525,622.76	1,518,553,287.83
	2nd HIV/AIDS Programme	3,276,212,733.85	3,021,861,945.17	97,237,948.27	6,200,836,730.75
	Community Based Agric & Rural Dev. Programme - IFAD	1,674,952,952.09	1,430,779,951.10	113,219,397.34	2,992,513,505.85
	Jigawa State Integrated Development Project IDB		747,197,822.00	1,051,996.56	746,145,825.44
	SUB - TOTAL	**20,229,069,889.61**	**16,101,065,337.90**	**1,238,312,931.17**	**35,839,020,118.34**
	GRAND TOTAL	**62,987,143,854.10**	**16,582,736,558.65**	**25,826,847,462.74**	**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 27 CURRENT PORTION OF BORROWING

1ST QUARTER

S/N	Domestic Loans	Loan B/f	Principal	Interest	Additional	Adjustments	Closing Debt Stock
1	Budget Support	17,183,344,253.01	16,249,201,182.47	0.00	0.00	- 16,249,201,182.47	0.00
2	Excess Crude Account	8,215,338,376.46	6,791,666,666.67	0.00	0.00	- 6,791,666,666.67	0.00
3	Commercial Agricultural Credit Scheme	1,164,884,793.47	194,994,389.16	24,758,659.95	1,000,000.00	0.00	968,890,404.31
4	Bridging Finance	15,035,902,285.57	18,225,336,103.89	0.00	0.00	3,189,433,818.32	0.00
5	Micro Small,Medium Enterprices	333,333,333.33	55,555,555.56	1,400,304.41	0.00	0.00	277,777,777.77
6	Contractual Liabilities	825,270,922.65		0.00	0.00	0.00	825,270,922.65
7	**Total**	**42,758,073,964.49**	**41,516,753,897.75**	**26,158,964.36**	**1,000,000.00**	**- 19,851,434,030.82**	**2,071,939,104.73**

2ND QUARTER

S/N	Domestic Loans	Loan B/f	Principal	Interest	Additional	Adjustments	Closing Debt Stock
1	Budget Support	-	0.00	0.00	0.00	0.00	-
2	Excess Crude Account	-	0.00	0.00	0.00	0.00	-
3	Commercial Agricultural Credit Scheme	968,890,404.31	199,414,750.48	20,338,298.62	0.00	0.00	769,475,653.83
4	Bridging Finance	-			0.00	0.00	-
5	Micro Small,Medium Enterprices	277,777,777.77	55,555,555.56	1,108,066.97	0.00	0.00	222,222,222.21
6	Contractual Liabilities	825,270,922.65	0.00	0.00	0.00	0.00	825,270,922.65
	Total	**2,071,939,104.73**	**254,970,306.04**	**21,446,365.59**	**-**	**-**	**1,816,968,798.69**

3RD QUARTER

S/N	Domestic Loans	Loan B/f	Principal	Interest	Additional	Adjustments	Closing Debt Stock
1	Budget Support	0.00	0.00	0.00	0.00	0.00	-
2	Excess Crude Account	0.00	0.00	0.00	0.00	0.00	-
3	Commercial Agricultural Credit Scheme	769,475,653.83	203,935,317.74	15,817,731.37	0.00	0.00	565,540,336.09
4	Bridging Finance	0.00	0.00	0.00	0.00	0.00	-
5	Micro Small,Medium Enterprices	222,222,222.21	55,555,555.56	831,050.23	0.00	0.00	166,666,666.65
6	Contractual Liabilities	825,270,922.65	292,540,012.20		0.00	0.00	532,730,910.45
	Total	**1,816,968,798.69**	**552,030,885.50**	**16,648,781.60**	**-**	**-**	**1,264,937,913.19**

4TH QUARTER

S/N	Domestic Loans	Loan B/f	Principal	Interest	Additional	Adjustments	Closing Debt Stock
1	Budget Support	0.00	0.00	0.00	0.00	0.00	-
2	Excess Crude Account	0.00	0.00	0.00	0.00	0.00	-
3	Commercial Agricultural Credit Scheme	565,540,336.09	208,558,362.51	12,747,230.24	0.00	0.00	356,981,973.58
4	Bridging Finance	0.00	0.00	0.00	0.00	0.00	-
5	Micro Small,Medium Enterprices	166,666,666.65	55,555,555.56	554,033.49	0.00	0.00	111,111,111.09
6	Contractual Liabilities	532,730,910.45	189,131,208.55		517,541,640.31	0.00	861,141,342.21
	Total	**1,264,937,913.19**	**453,245,126.62**	**13,301,263.73**	**517,541,640.31**	**-**	**1,329,234,426.88**

NOTE 30 **NET ASSETS/EQUITY**

	NET ASSETS/EQUITY	BAL B/D 2023	ADDITIONS DURING YEAR	ADJUSTMENTS DURING YEAR	BAL. C/D 2024
		₦	₦	₦	₦
30	REVALUATION RESERVE	150,515,177,782.53	74,267,057,850.16	-	224,782,235,632.70
	TOTAL	**150,515,177,782.53**	**74,267,057,850.16**	**-**	**224,782,235,632.70**

NOTE 31 **RESERVES**

	RESERVES	2024	2023
		₦	₦
31	RESERVES B/F	150,515,177,782.53	133,452,186,970.13
	SURPLUS FROM ORDINARY ACTIVITIES DURING THE YEAR	74,267,057,850.16	17,062,990,812.40
		224,782,235,632.70	**150,515,177,782.53**

OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
Block A, New Secretariat Complex, P. M. B. 7014, Dutse, Jigawa State, Nigeria

Your Ref: AG/FA/ADM/2/VOL.1/232 **Our Ref:** **Date:** 27th Ramadan, 1446
27th March, 2025

The Auditor General,
Office of the Auditor General,
Dutse, Jigawa State.

OFFICE OF THE STATE AUDITOR GENERAL
RECEIVED
28 MAR 2025
Sign:
DUTSE, JIGAWA STATE

Sir,

SUBMISSION OF ANNUAL ACCOUNTS FOR THE YEAR 2024.

I am directed to write and forward three (3) copies of the Draft Annual Accounts for the year ended 31st December, 2024 for your scrutiny and further action, please.

Meanwhile, you may invite the Final Accounts Department at your convenience for bilateral discussion on the observations and suggestions proffered by your good office.

Thanking you for the usual co-operations. You may wish to acknowledge the receipt on the attached copy for our records purposes, please.

Best regards,

Ibrahim Maigari
Director Final Accounts
For: Accountant General