JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

FOR BASIC EDUCATION AND PRIMARY HEALTH CARE EXPENDITURE

FOR THE YEAR ENDED OF 31ST DECEMBER, 2024

JIGAWA STATE GOVERNMENT OF NIGERIA

EXPENDITURE SUMMARY FOR MINISTRY OF BASIC EDUCATION & PRIMARY HEALTH CARE AGENCY AS AT 31ST DECEMBER 2024

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2024

PERSONNEL EMOLUMENT (SALARIES & WAGES)

ADMINISTRATIVE CODE	ORGANIISATION	NOTES	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
051700200100	Ministry of Basic Education	1	12,981,831.93	1,118,833,000.00						1,118,833,000.00	1,105,851,168.07	359,132,785.26
051700100200	State Universal Basic Education Board (SUBEB)	2	423,005,057.27	444,769,000.00						444,769,000.00	21,763,942.73	225,344,397.86
051700100203	Inspectorate Headquarters & Zones	3	233,741,230.94	262,400,000.00						262,400,000.00	28,658,769.06	550,861,830.24
051700100300	Jigawa State Agency for Nomadic Education	4	1,012,475,645.02	819,464,000.00	26,800,000.00					846,264,000.00	- 166,211,645.02	164,338,171.76
051700100400	Agency for Mass Education	5	73,109,129.59	79,000,000.00						79,000,000.00	5,890,870.41	18,204,263,960.31
051700100500	Local Education Authority (LEAs)	6	20,843,235,691.87	21,500,000,000.00						21,500,000,000.00	656,764,308.13	1,045,614.00
051700100400	Jigawa State Tsangaya Board	7	1,270,364.07	2,312,000.00						2,312,000.00	1,041,635.93	175,791,385.55
051700200700	Library Board	8	46,332,644.66	54,517,000.00						54,517,000.00	8,184,355.34	782,606,034.64
052100300100	Primary Health Care Development Agency	9	96,893,060.80	88,190,000.00						88,190,000.00	- 8,703,060.80	84,607,057.50
	TOTAL		22,743,044,656.15	24,369,485,000.00	26,800,000.00	-	-	-	-	24,396,285,000.00	1,653,240,343.85	20,547,991,237.12

OTHER RECURRENT (OVERHEAD)

ADMINISTRATIVE CODE	ORGANIISATION	NOTES	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
051700200100	Ministry Of Basic Education	1	1,405,465,210.79	1,820,000,000.00						1,820,000,000.00	414,534,789.21	898,455.35
051700100200	State Universal Basic Education B	2	489,094,056.78	997,350,000.00						997,350,000.00	508,255,943.22	468,013,021.36
051700100400	Nomadic Education Agency	4	13,500,000.00	10,720,000.00						10,720,000.00	- 2,780,000.00	11,662,407.78
051700200700	Agency for Mass Education	5	181,959,500.00	6,904,000.00						6,904,000.00	- 175,055,500.00	4,526,278.04
051700100601	Jigawa State Tsangaya Education Board	7	2,999,782.65	15,000,000.00						15,000,000.00	12,000,217.35	
051700200700	Library Board	8	2,550,394.75	2,650,000.00						2,650,000.00	99,605.25	1,659,084.88
052100300100	Primary Health Care Development Agency	9	143,724,080.24	150,960,000.00						150,960,000.00	7,235,919.76	49,831,876.78
	TOTAL		**2,239,293,025.21**	**3,003,584,000.00**	**-**	**-**	**-**	**-**	**-**	**3,003,584,000.00**	**764,290,974.79**	**536,591,124.19**
	GRANT TOTAL		**24,982,337,681.36**	**27,373,069,000.00**	**26,800,000.00**	**-**	**-**	**-**	**-**	**27,399,869,000.00**	**2,417,531,318.64**	**21,084,582,361.31**

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	DESCRIPTION	NOTES	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
					₦	₦	₦	₦	₦	₦	₦	₦
051700100100	Ministry of Basic Education	1	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	224,935,747.87
051700100200	State Universal Basic Education Board (SUBEB)	2	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	7,850,814,105.08
051700100300	Jigawa State Agency for Nomadic Education	4	283,242,145.11	564,361,000.00			- 100,000,000.00			464,361,000.00	181,118,854.89	148,519,767.96
051700100400	Agency for Mass Education	5	2,240,498,611.14	224,300,000.00				- 92,000,000.00		132,300,000.00	- 2,108,198,611.14	157,405,534.49
051700100601	Jigawa State Tsangaya Board	7		300,000,000.00			- 250,000,000.00			50,000,000.00	50,000,000.00	0.00
051700100700	Library Board	8		29,000,000.00				- 20,000,000.00		9,000,000.00	9,000,000.00	0.00
051700200100	Primary Health Care Development Agency	9	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	2,761,266,527.32
	GRANT TOTAL		**13,515,926,225.48**	**23,588,661,000.00**	**480,100,000.00**	**500,000,000.00**	**600,000,000.00**	**- 3,178,000,000.00**	**-**	**21,990,761,000.00**	**8,474,834,774.52**	**11,142,941,682.72**

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

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

S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024	CONTINGENCY	FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE (2023)
		SOCIAL SECTOR	₦	₦	₦	₦	₦	₦
1	051700200100	Ministry of Basic Education	12,981,831.93	1,118,833,000.00		1,118,833,000.00	1,105,851,168.07	359,132,785.26
2	051700100200	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
3	051700100203	Inspectorate Headquarters & Zones	233,741,230.94	262,400,000.00		262,400,000.00	28,658,769.06	550,861,830.24
4	051700100300	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
5	051700100400	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
6	051700100500	Local Education Authority (LEAs)	20,843,235,691.87	21,500,000,000.00		21,500,000,000.00	656,764,308.13	1,045,614.00
7	051700100400	Jigawa State Tsangaya Board	1,270,364.07	2,312,000.00		2,312,000.00	1,041,635.93	175,791,385.55
8	051700200700	Library Board	46,332,644.66	54,517,000.00		54,517,000.00	8,184,355.34	782,606,034.64
9	052100300100	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
		GRAND TOTAL	**22,743,044,656.15**	**24,369,485,000.00**	**26,800,000.00**	**24,396,285,000.00**	**1,626,440,343.85**	**20,547,991,237.12**

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

S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INITIAL BUDGET 2024 ₦	CONTINGENCY	Supplementary	REVIEW	FINAL BUDGET 2024	VARIANCE ₦	ACTUAL EXPENDITURE 2023
		SOCIAL SECTOR	₦	₦	₦	₦	₦		₦	₦
1	051700200100	Ministry Of Basic Education	1,405,465,210.79	1,820,000,000.00				1,820,000,000.00	414,534,789.21	898,455.35
2	051700100200	State Universal Basic Education Board	489,094,056.78	997,350,000.00				997,350,000.00	508,255,943.22	468,013,021.36
3	051700100400	Nomadic Education Agency	13,500,000.00	10,720,000.00				10,720,000.00	(2,780,000.00)	11,662,407.78
4	051700200700	Agency for Mass Education	181,959,500.00	6,904,000.00				6,904,000.00	(175,055,500.00)	4,526,278.04
5	051700100601	Jigawa State Tsangaya Education Board	2,999,782.65	15,000,000.00				15,000,000.00	12,000,217.35	
6	051700200700	Library Board	2550394.75	2650000				2650000	99605.25	1,659,084.88
7	052100300100	Primary Health Care Development Agency	143,724,080.24	150,960,000.00				150,960,000.00	7,235,919.76	49,831,876.78
		GRAND TOTAL	**2,239,293,025.21**	**3,003,584,000.00**	**-**	**-**	**-**	**3,003,584,000.00**	**764,290,974.79**	**536,591,124.19**

ADMINISTRATIVE CODE

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

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2024	INNITIAL BUDGET 2024 ₦	CONTINGENCY	Supplementary	REVIEW I	REVIEW II	VIREMENT	FINAL BUDJET 2024	VARIANCE	ACTUAL EXPENDITURE 2023
					₦	₦	₦	₦	₦	₦	₦	₦
1	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	224,935,747.87
2	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	7,850,814,105.08
3	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	148,519,767.96
4	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)	157,405,534.49
5	051700100601	Jigawa State Tsangaya Board		300,000,000.00			(250,000,000.00)			50,000,000.00	50,000,000.00	0.00
6	051700100700	Library Board		29,000,000.00				(20,000,000.00)		9,000,000.00	9,000,000.00	0.00
7	051700200100	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	2,761,266,527.32
		GRANT TOTAL	**13,515,926,225.48**	**23,588,661,000.00**	**480,100,000.00**	**500,000,000.00**	**600,000,000.00**	**(3,178,000,000.00)**	**-**	**21,990,761,000.00**	**8,474,834,774.52**	**11,142,941,682.72**

Ministry For Basic Education
Jigawa State
NOTE 1

ADMINISTRATIVE CODE	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
	RECURRENT					
05017000100100	**Ministry of Basic Educaion**			-		898,455.35
220201	Transport and travelling -General	2,587,652.00	4,000,000.00	1,412,348.00	64.69	
220203	Materials and supplies- General	786,212.00	1,000,000.00	213,788.00	78.62	
220204	Maintenance and Services- General	1,897,580.00	2,500,000.00	602,420.00	75.90	
220205	Training - General	758,955.00	1,000,000.00	241,045.00	75.90	
220210	Miscellaneous rxpenses - General	1,398,752,039.79	1,810,500,000.00	411,747,960.21	77.26	
220401	Grant to Communities and NGO's	682,772.00	1,000,000.00	317,228.00	68.28	
	TOTAL	**1,405,465,210.79**	**1,820,000,000.00**	**414,534,789.21**	**440.65**	**898,455.35**

CAPITAL

ADMINISTRATIVE CODE	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
51700100100	**Ministry of Basic Education**					224,935,747.87
60050	Girls Child Education Programme - (GCEP)	20,286,200.00	216,000,000.00	195,713,800.00	9.39	
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	517,027,129.00	570,000,000.00	52,972,871.00	90.71	
60052	Construction of Schools and Other Institutional Buildings	278,539,970.74	603,000,000.00	324,460,029.26	46.19	
60053	Procurement of ICT Equipment for Basic Education Schools	124,737,600.00	425,000,000.00	300,262,400.00	29.35	
60054	Basic Education Teacher Capacity Development	11,277,720.00	282,000,000.00	270,722,280.00	4.00	
60055	Basic Education Sector Planning Research & Statistics	4,797,000.00	70,000,000.00	65,203,000.00	6.85	
60325	Others Partners Support to Basic Education	10,026,000.00	1,250,000,000.00	1,239,974,000.00	0.80	
	TOTAL	**966,691,619.74**	**3,416,000,000.00**	**2,449,308,380.26**	**187.29**	**224,935,747.87**
	GRANT TOTAL	**2,372,156,830.53**	**5,236,000,000.00**	**2,863,843,169.47**	**1,255.88**	**451,668,406.44**

PERSONNEL COST

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700200100	**Ministry of Basic Education**	12,981,831.93	1,118,833,000.00	1,105,851,168.07	1.16	0.00
	Grand Total	**12,981,831.93**	**1,118,833,000.00**	**1,105,851,168.07**	**1.16**	-

State Universal Basic Education Board (SUBEB)
Jigawa State
NOTE 2

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
RECURRENT						
051700100200	**State Universal Basic Education Board (SUBEB)**					468,013,021.36
220201	Transport and travelling -General	5,894,552.00	7,600,000.00	1,705,448.00	77.56	
220202	Utilities - General	1,125,478.00	1,400,000.00	274,522.00	80.39	
220203	Materials and supplies- General	25,489,745.00	40,800,000.00	15,310,255.00	62.47	
220204	Maintenance and Services- General	75,569,880.00	143,800,000.00	68,230,120.00	52.55	
220205	Training - General	7,588,546.00	12,250,000.00	4,661,454.00	61.95	
220207	Consulting and Professional Services	1,950,800.00	3,000,000.00	1,049,200.00	65.03	
220209	Financial charges - General	356,854.78	500,000.00	143,145.22	71.37	
220210	Miscellaneous expenses - general	371,118,201.00	788,000,000.00	416,881,799.00	47.10	
	TOTAL	**489,094,056.78**	**997,350,000.00**	**508,255,943.22**	**49.04**	**468,013,021.36**
CAPITAL						
	ORGANIISATION	**ACTUAL EXP 2024**	**APPROVED BUDJECT2024**	**VARIENCE**	**PERFORMANCE**	**COMPARATIVE 2023**
51700100200	**State Universal Basic Education Board (SUBEB)**			**-**		**7,850,814,105.08**
60002	Basic Education - Provision Primary & Junior Secondary Structures	1,593,503,598.35	4,591,000,000.00	2,997,496,401.65	34.71	
60004	Basic Education Teacher Quality Improvement Activities	144,374,400.00	192,000,000.00	47,625,600.00	75.20	
60005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures		1,600,000,000.00	1,600,000,000.00	-	
60006	Islamic / Quranic Education for Primary & Junior Secondary Schools	600,487,865.87	535,400,000.00	(65,087,865.87)	112.16	
60007	Procurement of Instructional Materials	140,514,000.00	300,000,000.00	159,486,000.00	46.84	
60008	Basic Education Food and Nutrition Interventions and Support		10,000,000.00	10,000,000.00	-	

60010	UBEC Basic Education Special Intervention Programme (Capacity Building)		372,400,000.00	372,400,000.00	-	
60039	Special (Basic) Education Programme		116,000,000.00	116,000,000.00	-	
60043	Procurement of ICT Equipment for Basic Education Development		0.00	0.00	0.00	
60044	Basic Education School Furniture (Procurement & Repairs)		600,000,000.00	600,000,000.00	-	
60048	World bank Supported Better Education Service Delivery for All (BESDA) Project	1,678,978,860.45	2,852,000,000.00	1,173,021,139.55	58.87	
60049	Basic Education Open Defecation Free Project		64,000,000.00	64,000,000.00	-	
60315	Girls Child Education Programme	900,688,576.50	0.00	(900,688,576.50)	0.00	
	Total	**5,058,547,301.17**	**11,232,800,000.00**	**6,174,252,698.83**	**45.03**	**7,850,814,105.08**
	GRANT TOTAL	**5,547,641,357.95**	**12,230,150,000.00**	**6,682,508,642.05**	**45.36**	**8,318,827,126.44**

PERSONNEL COST

C	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700100200	**State Universal Basic Education Board (SUBEB)**	423,005,057.27	444,769,000.00	21,763,942.73	95.11	359,132,785.26
	Grand Total	**423,005,057.27**	**444,769,000.00**	**21,763,942.73**	**95.11**	**359,132,785.26**

Inspectorate Headquarters & Zones
Jigawa State
NOTE 3

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

Agency for Nomadic Education
Jigawa State
NOTE 4

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
RECURRENT						
51700100300	**Agency for Nomadic Education**					**11,662,407.78**
220201	Transport and travelling -General	2,894,560.00	1,500,000.00	(1,394,560.00)	192.97	
220202	Utilities - General	82,200.00	100,000.00	17,800.00	82.20	
220203	Materials and supplies- General	587,990.00	794,000.00	206,010.00	74.05	
220204	Maintenance and Services- General	6,330,195.00	5,221,000.00	(1,109,195.00)	121.24	
220205	Training - General	1,158,400.00	1,300,000.00	141,600.00	89.11	
220208	Fuel and Lubricant - General	1,750,460.00	1,000,000.00	(750,460.00)	175.05	
220209	Financial charges - General	131,255.44	140,000.00	8,744.56	93.75	
220210	Miscellaneous expenses - general	564,940.00	665,000.00	100,060.00	84.95	
	TOTAL	**13,500,000.44**	**10,720,000.00**	**(2,780,000.44)**	**125.93**	**11,662,407.78**

CAPITAL

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
51700100300	**Jigawa State Agency for Nomadic Education**					**157,405,534.49**
60011	Nomadic Basic Education Projects (Structures and Facilities)	65,089,787.90	233,000,000.00	167,910,212.10	84.95	
60012	Nomadic Basic Education (Furniture and Instructional Materials)	218,221,237.50	231,361,000.00	13,139,762.50	84.95	
	TOTAL	**283,311,025.40**	**464,361,000.00**	**181,049,974.60**	**84.95**	**157,405,534.49**
	GRANT TOTAL	**296,811,025.84**	**475,081,000.00**	**178,269,974.16**	**84.95**	**169,067,942.27**

PERSONNEL COST

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700100300	**Jigawa State Agency for Nomadic Education**	1,012,475,645.02	846,264,000.00	(166,211,645.02)	119.64	550,861,830.24
	Grand Total	**1,012,475,645.02**	**846,264,000.00**	**(166,211,645.02)**	**119.64**	**550,861,830.24**

Agency for Mass Eduction

Jigawa State

NOTE 5

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
	RECURRENT					
51700100400	**Agency for Mass Eduction**					4,526,278.04
220201	Transport and travelling -General	809,540.00	1,000,000.00	190,460.00	80.95	
220203	Materials and supplies- General	1,108,500.00	1,200,000.00	91,500.00	92.38	
220204	Maintenance and Services- General	1,700,900.00	1,887,000.00	186,100.00	90.14	
220205	Training - General	245,000.00	550,000.00	305,000.00	44.55	
220208	Fuel and Lubricant - General	890,850.00	1,000,000.00	109,150.00	89.09	
220209	Financial charges - General	480,460.45	650,000.00	169,539.55	73.92	
220210	Miscellaneous expenses - general	547,000.00	617,000.00	70,000.00	88.65	
	TOTAL	**5,782,250.45**	**6,904,000.00**	**1,121,749.55**	**83.75**	**4,526,278.04**
			CAPITAL			
	ORGANIISATION	**ACTUAL EXP 2024**	**APPROVED BUDGET 2024**	**VARIENCE**	**PERFORMANCE**	**COMPARATIVE 2023**
51700100400	**Agency for Mass Education**					**148,519,767.96**
60032	Adult Mass Literacy Programme	32,959,640.00	67,030,000.00	34,070,360.00	49.17	
60034	Basic and Post Literacy Remedial & Continuing Education (Included J Teach Allowances)	2,240,498,611.14	132,300,000.00	(2,108,198,611.14)	1,693.50	
60035	Women Vocational Education Centres		24,820,000.00	24,820,000.00	-	
	TOTAL	**2,273,458,251.14**	**224,150,000.00**	**(2,049,308,251.14)**	**1,014.26**	**148,519,767.96**
	GRANT TOTAL	**2,279,240,501.59**	**231,054,000.00**	**(2,048,186,501.59)**	**986.45**	**153,046,046.00**
	PERSONNEL COST					
	ORGANIISATION	**ACTUAL EXP 2024**	**APPROVED BUDGET 2024**	**VARIENCE**	**PERFORMANCE**	**COMPARATIVE 2023**
051700100400	**Agency for Mass Education**	73,109,129.59	79,000,000.00	5,890,870.41	92.54	164,338,171.76
	Grand Total	**73,109,129.59**	**79,000,000.00**	**5,890,870.41**	**92.54**	**164,338,171.76**

Library Board
Jigawa State
NOTE 6

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
RECURRENT						
051700200700	**Library Board**					1,659,084.88
220201	Transport and travelling -General	25,584.00	30,000.00	4,416.00	85.28	
220202	Utilities - General	0.00	-		0.00	
220203	Materials and supplies- General	1,339,950.30	1,385,000.00	45,049.70	96.75	
220204	Maintenance and Services- General	658,400.00	700,000.00	41,600.00	94.06	
220207	Consulting and Professional Services	495,000.00	500,000.00	5,000.00	99.00	
220209	Financial charges - General	4,460.45	5,000.00	539.55	89.21	
220210	Miscellaneous expenses - general	27,000.00	30,000.00	3,000.00	90.00	
	TOTAL	**2,550,394.75**	**2,650,000.00**	**99,605.25**	**96.24**	**1,659,084.88**

CAPITAL

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700200700	**Library Board**					
60033	Development of Libraries		29,000,000.00	29,000,000.00	0.00	
	TOTAL	-				-
	GRANT TOTAL	**2,550,394.75**	**2,650,000.00**	**99,605.25**	**0.00**	**1,659,084.88**

PERSONNEL COST

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700200700	**Library Board**	46,332,644.66	54,517,000.00	8,184,355.34	84.99	47,282,659.70
				-		
	Grand Total	**46,332,644.66**	**54,517,000.00**	**8,184,355.34**	**84.99**	**47,282,659.70**

Local Education Authority (LEAs)
Jigawa State
NOTE 7

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDJECT2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700100500	Local Education Authority (LEAs)	20,843,235,691.87	21,500,000,000.00	656,764,308.13	96.95	18,204,263,960.31
	Grand Total	**20,843,235,691.87**	**21,500,000,000.00**	**656,764,308.13**	**96.95**	**18,204,263,960.31**

Jigawa State Tsangaya Board
Jigawa State
NOTE 8

	ORGANIISATION	ACTUALEXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
			RECURRENT			
051700100400	**Jigawa State Tsangaya Board**					0.00
220201	Transport and travelling -General	156,800.00	1,500,000.00	1,343,200.00	10.45	
220202	Utilities - General	5,900.00	545,000.00	539,100.00	1.08	
220203	Materials and supplies- General	1,458,960.00	6,300,000.00	4,841,040.00	23.16	
220204	Maintenance and Services- General	870,098.99	3,550,000.00	2,679,901.01	24.51	
220205	Training - General		500,000.00	500,000.00	-	
220206	Other Services - General		500,000.00	500,000.00	-	
220208	Fuel and Lubricant - General	258,700.00	1,000,000.00	741,300.00	25.87	
220209	Financial charges - General	1,523.66	5,000.00	3,476.34	30.47	
220210	Miscellaneous expenses - general	247,800.00	1,100,000.00	852,200.00	22.53	
	TOTAL	**2,999,782.65**	**15,000,000.00**	**12,000,217.35**	**20.00**	**0.00**
			CAPITAL			
	ORGANIISATION	**ACTUAL EXP 2024**	**APPROVED BUDGET 2024**	**VARIENCE**	**PERFORMANCE**	**COMPARATIVE 2023**
051700100601	**Jigawa State Tsangaya Board**		**0.00**			**0.00**
60324	Jigawa State Tsangaya Board	300,000,000.00	0.00			
			0.00			
	Total	**300,000,000.00**	**0.00**	**-**	**-**	**-**
	GRANT TOTAL	**302,999,782.65**	**15,000,000.00**	**12,000,217.35**	**20.00**	**0.00**

PERSONNEL COST

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
051700100400	**Jigawa State Tsangaya Board**	1,270,364.07	2,312,000.00	1,041,635.93	54.95	0.00
	Grand Total	**1,270,364.07**	**2,312,000.00**	**1,041,635.93**	**54.95**	**0.00**

Primary Health Care Development Agency
Jigawa State
NOTE 9

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

CAPITAL

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
52100300100	**Primary Health Care Development Agency**					**2,761,266,527.32**
60201	Upgrading Of Primary Health Centres	651,529,680.05	3,646,400,000.00	2,994,870,319.95	17.87	
60202	Primary Health Care Programmes / Projects	1,142,636,238.00	1,016,000,000.00	(126,636,238.00)	112.46	
60203	PHCD Health System Programmes	178,385,843.65	22,000,000.00	(156,385,843.65)	810.84	
60207	Supplementary Immunization Activities	1,217,409,607.22	1,320,000,000.00	102,590,392.78	92.23	
60208	Food and Nutrition (Health) Programme Activities		324,000,000.00	324,000,000.00	-	
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	983,809,657.53	226,800,000.00	(757,009,657.53)	433.78	
60235	Family Planning Services		70,000,000.00	70,000,000.00	-	
60236	Development of Ward-level Facilities for Basic Healthcare Provision	2,273,039,735.32	497,000,000.00	(1,776,039,735.32)	457.35	

60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)		100,000,000.00	100,000,000.00	-	
	Total	**6,446,810,761.77**	**7,222,200,000.00**	**775,389,238.23**	**89.26**	**2,761,266,527.32**
	GRANT TOTAL	**6,590,534,842.01**	**7,373,160,000.00**	**782,625,157.99**	**89.39**	**2,811,098,404.10**

PERSONNEL COST

	ORGANIISATION	ACTUAL EXP 2024	APPROVED BUDGET 2024	VARIENCE	PERFORMANCE	COMPARATIVE 2023
052100300100	**Primary Health Care Development Agency**	96,893,060.80	88,190,000.00	(8,703,060.80)	109.87	82,685,207.20
	Grand Total	**96,893,060.80**	**88,190,000.00**	**(8,703,060.80)**	109.87	**82,685,207.20**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTE ON PROPERTY, PLANTS AND EQUIPMENTS FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE 10

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Bal. B/F 1 January 2024	5,860,988,073.71	1,702,733,939.52	700,541,109.77	775,100,871.65	148,130,388.80	1,159,815,664.89	**10,347,310,048.34**
Addtions during the year	5,735,608,577.02	3,388,870,236.99	2,469,222,763.98	1,060,306,802.84	620,576,140.72	888,672,048.65	**14,163,256,570.20**
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	**11,596,596,650.73**	**5,091,604,176.50**	**3,169,763,873.76**	**1,835,407,674.49**	**768,706,529.52**	**2,048,487,713.54**	**24,510,566,618.54**
DEPRECIATION							
Bal. B/F 1 January 2024	1,217,418,275.43	1,780,528,055.04	715,394,936.47	431,456,191	37,032,597	499,864,155	4,681,694,210
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	117,219,761.47	85,136,696.98	70,054,110.98	155,020,174	444,391,166	231,963,133	1,103,785,043
Bal. C/F 31 December 2024	**1,334,638,036.91**	**1,865,664,752.02**	**785,449,047.44**	**586,476,365.29**	**481,423,763.61**	**731,827,287.53**	**5,785,479,252.80**
IMPAIRMENT							
Charge for the year	201,214,874.78	153,616,163.07	113,538,801.25	59,472,919.49	13,680,131.71	62,698,115.52	604,221,005.82
Bal. C/F 31 December 2024	**201,214,874.78**	**153,616,163.07**	**113,538,801.25**	**59,472,919.49**	**13,680,131.71**	**62,698,115.52**	**604,221,005.82**
NET BOOK VALUE							
AT 31 December 2024	**10,060,743,739.04**	**3,072,323,261.42**	**2,270,776,025.06**	**1,189,458,389.71**	**273,602,634.20**	**1,253,962,310.49**	**18,120,866,359.92**
AT 31 December 2023	**4,643,569,798.28**	**(77,794,115.53)**	**(14,853,826.69)**	**343,644,680.68**	**111,097,791.60**	**659,951,510.35**	**5,665,615,838.69**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES ON PROPERTY, PLANTS AND EQUIPMENT FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE 10.1

	DETAILS:	2024	2023
10.1	**LAND & BUILDING**	₦	₦
	LAND & BUILDINGS - OFFICE	6,813,519,920.41	2,888,684,134.90
	LAND & BUILDINGS - RESIDENTIAL	2,478,998,950.96	2,356,558,110.05
	STORAGE FACILITIES	768,224,867.67	615,745,828.76
		10,060,743,739.04	**5,860,988,073.71**
	INFRASTRUCTURE		
	LABORATORY/WORKSHOPS EQUIPMENT	276,272,046.17	188,320,804.37
	SPORT GROUND/PREMISES	130,241,188.05	39,233,500.91
	SECURITY INSTALLATIONS/ EQUIPMENT	436,785,155.91	31,386,800.73
	ICT INSTALLATIONS NETWORK	797,374,605.44	659,122,815.30
	WATER DISTRIBUTION NETWORK	683,935,429.84	423,721,809.83
	CULVERTS/ DRAINAGE NETWORK	498,952,212.05	251,094,405.83
	SPECIALISED RESEARCH EQUIPMENT ()	248,762,623.96	109,853,802.55
		3,072,323,261.42	**1,702,733,939.52**
	PLANT & MACHINERY		
	EARTH MOVING EQUIPMENT	224,541,717.60	43,382,132.94
	EDUCATIONAL EQUIPMENT	716,550,023.45	440,891,010.37
	POWER PLANTS	330,337,843.51	122,916,043.34
	POWER/COMMUNICATION EQUIPMENTS	999,346,440.49	93,351,923.11
		2,270,776,025.06	**700,541,109.77**
	TRANSPORTATION EQUIPMENT		
	MOTOR VEHICLES	988,592,200.66	705,341,793.20
	TRICYCLE	133,130,749.52	38,755,043.58
	MOTOR CYCLES	65,805,541.42	29,221,302.86
	BICYCLE	1,929,898.10	1,782,732.00

		1,189,458,389.71	**775,100,871.65**
	OFFICE EQUIPMENT		
	COMPUTERS	152,974,512.88	119,985,614.93
	PRINTERS	4,413,823.08	1,777,564.67
	SCANNERS	4,047,406.19	2,627,833.10
	PHOTOCOPIERS	3,970,408.15	4,340,220.39
	TYPE-WRITERS	61,639.03	118,504.31
	TELEVISION SETS	10,482,487.07	2,901,874.32
	RADIO SETS	6,547,048.13	4,355,033.43
	AIR -CONDITIONER	89,749,034.38	11,287,535.63
	PROJECTORS	49,820.43	41,476.51
	BINDING EQUIPMENT	1,306,454.85	694,731.52
		273,602,634.20	**148,130,388.80**
	FURNITURE & FITTINGS		
	CHAIRS	623,473,809.03	413,358,302.97
	TABLES	260,220,747.85	342,725,528.98
	FILE CABINETS/ CUPBOARDS	39,954,743.46	95,104,884.52
	REFREGRIATORS/HEATERS	132,456,241.21	114,821,750.82
	EXECUTIVE SATS	82,387,871.36	81,071,114.98
	CEILING FANS	65,376,564.57	45,232,810.93
	SAFE/FIRE PROVED CABINETS	50,092,333.01	67,501,271.70
		1,253,962,310.49	**1,159,815,664.89**
	GRAND TOTAL	**18,120,866,359.92**	**10,347,310,048.34**

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES ON INVESTMENT PROPERTY FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE 11

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Balance B/F 1 January 2024	933,927,018.62	308,132,337.39	394,151,471.36	218,489,550.51	318,236,164.26	726,764,158.75	**2,899,700,700.89**
Addtions during the year	174,262,310.88	382,975,942.00	880,719,951.32	702,397,219.43	552,411,984.42	293,145,196.96	**2,985,912,605.01**
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	**1,108,189,329.50**	**691,108,279.39**	**1,274,871,422.68**	**920,886,769.94**	**870,648,148.69**	**1,019,909,355.70**	**5,885,613,305.90**
DEPRECIATION							
Balance B/F 1 January 2024	23,941,690.03	51,775,275.30	121,530,124.70	171,490,406.93	246,135,557.41	186,905,905.28	801,778,959.64
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	18,678,540.37	15,406,616.87	39,415,147.14	43,697,910.10	79,559,041.07	363,382.08	197,120,637.63
Balance C/F 31 December 2024	**42,620,230.40**	**67,181,892.17**	**160,945,271.84**	**215,188,317.03**	**325,694,598.48**	**187,269,287.36**	**998,899,597.26**
IMPAIRMENT							
Charge for the year	50,741,385.67	29,710,780.34	53,044,102.42	33,604,688.23	25,950,169.06	39,649,527.06	232,700,652.79
Bal. C/F 31 December 2024	**50,741,385.67**	**29,710,780.34**	**53,044,102.42**	**33,604,688.23**	**25,950,169.06**	**39,649,527.06**	**232,700,652.79**
NET BOOK VALUE							
AT 31 December 2024	**1,014,827,713.43**	**594,215,606.88**	**1,060,882,048.43**	**672,093,764.68**	**519,003,381.15**	**792,990,541.28**	**4,654,013,055.84**
AT 31 December 2023	**909,985,328.59**	**256,357,062.10**	**272,621,346.66**	**46,999,143.59**	**72,100,606.85**	**539,858,253.47**	**2,097,921,741.25**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES ON INVESTMENT & PROPERTIES FOR THE YEAR ENDED 31 DECEMBER, 2024
NOTE 11.1

NOTE	DETAILS	2024	2023
	INVESTMENT - LAND & BUILDING	**₦**	**₦**
11.1	INVESTMENT - LAND & BUILDINGS - OFFICE	607,977,404.55	567,027,118.45
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	406,850,308.88	366,899,900.17
		1,014,827,713.43	**933,927,018.62**
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	133,073,955.49	55,463,820.73
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	141,407,287.63	80,114,407.72
	INVESTMENT - WATER DISTRIBUTION NETWORK	212,899,547.20	129,415,581.70
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	65,788,021.21	36,975,880.49
	INVESTMENT - DAMS	41,046,795.35	6,162,646.75
		594,215,606.88	**308,132,337.39**
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	489,547,249.29	122,581,107.59
	INVESTMENT - POWER PLANTS	488,289,601.97	253,045,244.61
	INVESTMENT - POWER GENERATING SETS	83,045,197.17	18,525,119.15
		1,060,882,048.43	**394,151,471.36**
	INVESTMENT - TRANSPORTATION EQUIPMENT		
	INVESTMENT - MOTOR VEHICLES	621,415,621.27	192,270,804.45
	INVESTMENT - TRICYCLE	29,305,540.60	19,008,590.89
	INVESTMENT - MOTOR CYCLES	21,372,602.80	7,210,155.17
		672,093,764.68	**218,489,550.51**
	INVESTMENT - OFFICE EQUIPMENT - GENERAL		
	INVESTMENT - COMPUTERS	216,471,203.02	118,542,971.19
	INVESTMENT - PRINTERS	56,731,246.11	35,005,978.07
	INVESTMENT - SCANNERS	21,613,509.28	12,729,446.57
	INVESTMENT - TELEVISION SETS	76,280,203.78	67,784,302.99

	INVESTMENT - PHOTOCOPIERS	72,880,824.02	47,735,424.64
	INVESTMENT - CAMERAS	58,212,397.88	22,276,531.50
	INVESTMENT - SHREDDING MACHINES	4,518,473.94	4,137,070.14
	INVESTMENT - PROJECTORS	7,462,318.85	6,364,723.29
	INVESTMENT - BINDING EQUIPMENT	4,833,204.27	3,659,715.89
		519,003,381.15	**318,236,164.26**
	INVESTMENT - FURNITURE & FITTINGS - GENERAL		
	INVESTMENT - CHAIRS AND STOOLS	267,995,380.52	227,840,563.77
	INVESTMENT - TABLES	245,467,604.52	200,950,289.89
	INVESTMENT - FILE CABINETS/ CUPBOARDS	47,451,304.59	60,539,454.42
	INVESTMENT - ELECTRICAL FITTING	74,787,990.64	125,730,199.46
	INVESTMENT - SATELITES	32,476,213.03	23,619,835.16
	INVESTMENT - AIR -CONDITIONER	82,297,202.02	50,873,491.11
	INVESTMENT - SHELVES	4,301,871.44	5,814,113.27
	INVESTMENT - CEILING FANS	38,212,974.52	31,396,211.66
		792,990,541.28	**726,764,158.75**
	GRAND TOTAL	**4,654,013,055.84**	**2,899,700,700.89**