



**JIGAWA STATE**  
**GOVERNMENT OF NIGERIA**

**IPSAS ACCRUAL FINANCIAL STATEMENTS**  
**&**  
**REPORT OF THE ACCOUNTANT GENERAL**

**FOR THE YEAR ENDED 31ST DECEMBER, 2025**



# 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.

Ref: **MOF/AG/SIFMIS/2026/VOL.1/238**

7<sup>th</sup> Shawwal, 1447  
Date: 26<sup>th</sup> March, 2026

#### **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 2025 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.

  
26/03/2026

**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

MOF/AG/SIFMIS/2026/VOL.1/238

Date: 07<sup>th</sup> Shawwal, 1447 (26<sup>th</sup> March, 2026)

### JIGAWA STATE GOVERNMENT STATEMENTS OF ACCOUNTING POLICIES.

#### Summary of Significant Accounting Policies:

##### 1. General Information.

The State Financial information for the year ended 31<sup>st</sup> December, 2025 were authorized for issue by the Accountant General on 26<sup>th</sup> 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 2025 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 been 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

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

## **2.2 The Accounting Policies**

### **A. Measurement Basis**

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

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

**C.** Other Accounting Policies

### **1. Basis of Accounting**

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

### **2. Accounting Period**

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

### **3. Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

### **4. Consolidation Policy (applicable to controlling entities)**

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

iii. All the Parastatals other than GPSE are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases. iv. These Controlling Entities with interest in a GPSE should account for such by presenting it as an Investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position.

- V. These entities are Jigawa State Agricultural Supply Company, Jigawa State Pharmaceutical Supply Company Limited, Jigawa State Investment and Properties Limited and Jigawa State Savings and Loans Limited and Jigawa State Investment Promotion Agency (**Invest Jigawa**).

### **5. Comparative Information**

### **6. Notes to the General-Purpose Financial Statement**

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

**7. Accrual Basic Concept**

The Information Recorded reveal that transaction and event are recognized when they occur not when cash or is received or paid. Revenues are recognized when earned and expenses when incurred.

**8. Completeness**

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

**9. Prudence**

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

**10. Neutrality**

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

**11. Verifiability**

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

**12. Understandability**

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

**13. Going Concern Concept**

This concept ensure that assets and liability are recorded on the basis that the entity will remain operational.

**14. Substance Over Form**

The financial statement information is accounted for and presented in accordance with their substance and economic reality, not merely their legal form.

**15. Materiality**

The financial statement is prepared to ensure that the financial in such way that it will enable users to make accurate decisions. Such that materials items are reported separately while immaterial items are aggregated.

**16. Relevance**

The financial statement is prepared to ensured that financial report support transparency and inform public decision making.

**17. Consistency Concept**

The financial statement is prepared in such a manner that the same accounting policies and procedures are applied consistently from one period to another and where changes occur it's justified and disclosed. This ensures comparability of financial reports over time.

**18. Budget Figures**

The Financial Statements of Jigawa State Government have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2024 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Government focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.

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

- a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.
- b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

**20. Other Operating Revenues.**

- a. Other operating revenues arise from exchange transactions in the ordinary course of the Entity's activities.
- b. Revenues comprise the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of an Entity's activities.
- c. Revenue is shown net of tax, returns, rebates and discounts.

**21. Sales of goods**

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

**22. Rendering of services**

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

**23. Interest Income.**

The effective yield method is to be applied in determining the interest income, and the effective yield discounts estimated cash receipts through the anticipated life of the financial assets to

the assets net carrying amount. The method applied this yield to the principal outstanding to determine interest income for the period.

**24. Other Revenue/Income.**

- a. Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.
- b. Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

**25. Aid and Grants:**

- a. Aid and Grants to an Entity is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.
- b. Grant should be recognised as either in kind (assets, goods or service) or cash.
- c. Assets related grant for which conditions are fully met should be recognised systematically as income in the GPFS to compensate the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

**26. Subsidies, Donations and Endowments.**

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

**27. Transfers from other government entities.**

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

**28. Expenses:**

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

**29. Employee Benefits/Pension obligations: Under the Defined Benefits Scheme:**

- a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.
- b. To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities.

**30. Under the Defined Contribution Scheme:**

- a. Public Entities make pension and national insurance contributions on behalf of employees in line with Pension Act 2014 as amended. The contributions are treated as payments to a defined Contribution Pension Plan.
- b. A defined Contribution Plan is a pension plan under which fixed contributions are paid into a Jigawa state Contributory Pension Board a separate pension Entity fund managed by Pension Fund Administrators (PFA).
- c. The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
- d. The contributions are recognized as employee benefit expense when they are due.
- e. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available.
- f. Interest on Loans:
- g. Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
- h. Interest expense is accrued using the Effective Interest Rate Method.

- i. The Effective Interest Rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount.
- j. The method applies this rate to the Principal outstanding to determine interest expense in each period.

**a. Foreign currency transactions:**

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

**b. Minority Interest**

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

**31. Statement of Cash flow**

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

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

- a. **Operating activities** – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. **Investing activities** - These are the activities relating to the acquisition and disposal of Non-Current Assets.
- c. **Financing activities** - These comprise the change in Equity and Debt capital structure of the PSE.

### **32. Cash & Cash Equivalent**

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position **33. Accounts**

#### **Receivable:**

#### **c. 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.

#### **d. Receivables from Non-exchange Transactions**

i. Receivables from non-exchange transactions comprise; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract. ii. These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fine charged etc. iii. These receivables are subsequently adjusted for penalties as they are charged or possible write down as a result of impairment. iv. Interest and penalties charged on tax receivables are presented as tax revenue in the Statement of Financial Performance.

#### **34. Prepayments**

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.
- d. Prepayments that are identifiable with specific future revenue or event, e.g. Adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. Insurance, Rent, Leasehold premises, should be recognised as an expense in such periods.
- e. Prepayments not exceeding e.g. N10,000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of Government/Entities)

### **35. Inventories:**

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

### **36. Loans Granted:**

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

### **37. Investments:**

#### **Investments in Associates:**

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

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

- m. Where there has been a change recognized directly in the equity of the associate, the Investing entity recognizes 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.

### **38. Financial Assets at Fair Value through Net Assets:**

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

- a. An available-for-sale financial assets are included in Non-Current Assets where a PSE intends to dispose off the investment in a period exceeding 12 months from the reporting date.
- b. Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognised in the Statement of Net Assets/Equity.
- c. Realized gains and losses on Financial Assets at fair value through net assets are recognized in the Consolidated Statement of Financial Performance as income or expense from Financial Assets at fair value through net assets securities.'

- d. Impairment losses on Financial Assets at fair value through Net Assets is calculated using the Effective Interest Method and is recognized in the Consolidated Statement of Financial Performance as part of expenses.
- e. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques. **These include:**
  - i. The use of recent arm's length transactions,
  - ii. Reference to other instruments that are substantially the same
  - iii. Discounted cash flow analysis
  - iv. Option pricing models
  - v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.
  - vi. Entities shall ascertain at the date of preparation of each Statement of Financial Report whether there is objective evidence that a Financial Asset or a group of Financial Assets are impaired.
  - vii. In the case of equity securities classified as available Financial Assets at fair value through net assets, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities have been impaired.
  - viii. If any such evidence exists for Financial Assets at fair value through Net Assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is presented in the Statement of Financial Performance.

**39. Property, Plant & Equipment (PPE)**

- n. 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.
- o. 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. p. 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.

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.

- c. 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.
- d. 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: -

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.

**40. Investment Property**

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

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

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

**Disposal**

Gain or loss from disposal of investment property is presented in surplus/deficit. 41. **Constituency**

**Project Assets**

- 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.

**42. Intangible Assets**

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

- b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.
- c. Intangible assets are tested for impairment annually and amortised over the estimated useful life using the Straight Line Method on an annual basis.
- d. **Classes of Intangible Assets are as follows:**
  - iv. Softwares acquired externally
  - v. Patent right
  - vi. Copyrights
  - vii. Trademarks and brand acquired
  - viii. Franchise
  - ix. Other Intangible assets
- e. Intangible Assets are to be Amortised on a Straight Line basis over their estimated useful life based on the substance of their agreements.

**43.**

**Deposits**

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

**44. Loans & Debts**

- a. Loans are funds borrowed to be paid back at an agreed period of time. They are presented in Statement of Financial Position as liabilities and are categorised as either short or long term loans.
- b. Short-term loans and debts are those expected to be settled within 12 months from the end of a reporting period. While long-term loans and debts are expected to be settled in a period exceeding 12 months from the end of a reporting period.

**45. Unremitted Deductions**

- e. Unremitted Deductions are monies owed to third parties such as Tax Authorities, Unions, Cooperatives, Schemes and Associations, other government agencies, etc. These include: tax deductions and other deductions at source.
- f. These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

**46. Payables**

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

**47. Accrued Expenses**

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

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

**48. Current Portion of Borrowings**

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

**49. Public Funds**

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

**50. 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.

**51. 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.

**52. 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.

**53. 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.

#### **54. 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.

#### **55. Borrowings**

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

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

**56. Transfers to other government entities**

Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of  
Financial Performance.

**57. Service Concession Arrangement:**

**a. Service Concession Arrangement Assets**

- i. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On recognition, the original service concession asset is measured at its fair value and any difference between its fair value and its carrying amount is recognised in the Statement of Financial Performance.
- ii. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.

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

**b. Service Concession Arrangement Liabilities**

- i. When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.
- ii. The liability is split between a financial liability and a performance obligation.
- iii. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets or associated asset(s).

**58. Construction Contracts**

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

**Construction contracts include:**

- a. Contracts for the rendering of services which are directly related to the construction of the asset, for example, those for the services of Project Managers and Architects.

- b. Contracts for the destruction or restoration of assets, and the restoration of the environment following the demolition of assets.

Construction contracts are broadly classified as: -

- a. **Fixed Price Contracts**
- b. **Cost Plus or Cost Based Contracts.**

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

Cost plus and cost-based contracts encompass both **Commercial** and **Non -Commercial** contracts.

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

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

**Contractor:**

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

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

**Contract Revenue:**

Contract Revenue should comprise:

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

**Measurement of Contract Revenue and Expenses:**

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

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

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

A variation is included in contract revenue when:

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

### **Contract Costs**

Contract costs should comprise:

- a. The Costs that relate directly to the specific contract;
- b. The Costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis.
- c. Other costs that are specifically chargeable to the customer under the terms of the contract this include:
  - i. Site labor 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's costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.

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

- a. It is probable that the economic benefits or service potential associated with the contract will flow to the entity; and
- b. The contract costs attributable to the contract, whether specifically reimbursable, can be clearly identified and measured reliably.

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

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

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

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

**Recognition of Expected Deficits:**

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

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

The amount of such a deficit is determined irrespective of:

- a. Whether or not work has commenced on the contract;
- b. The stage of completion of contract activity; or
- c. The amount of surpluses expected to arise on other commercial construction contracts which are not treated as a single construction contract.

**Changes in Estimates:**

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

Therefore, the effect of a change in the estimate of contract revenue or contract costs, or the effect of a change in the estimate of the outcome of a contract, is accounted for as a change in accounting estimate.

The changed estimates are used in the determination of the amount of revenue and expenses recognized for the period in which the change is made and in subsequent periods.

**59. Agriculture:**

The Jigawa State is agricultural wedged atmosphere with plentiful showery terrestrial for Agronomic activities which is the management of the biological transformation of living animals or plants

**(Biological Assets)** for sale, or for distribution at no charge or for a nominal charge or for conversion into agricultural produce or into additional biological assets.

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

**A biological asset:** is a living animal or plant

**Biological assets:** are used in many activities undertaken by the State. These include: - The trees plantation for shelter belt and eventual use as pulp woods, timbers and other carpentry uses. There are also economic trees for fruits production and seedlings for transplanting. Ranch assets also animals bred available for reselling 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 2025 Accrual Based Financial Statements.

**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, 2025**

Year Actual (2024)	DETAILS	Notes	Year Actual 2025	Final Budget 2025	Initial/ Original Budget 2025	Supplementary/ Review I-III Budget 2025	Variance on Final Budget
₦			₦	₦	₦	₦	₦
	REVENUE		A	B(C+D)	C	D	E (B-A)
16,970,535,327.36	Government Share of FAAC (Statutory Revenue)	1 A & B	86,281,467,588.12	34,000,000,000.00	34,000,000,000.00	0.00	52,281,467,588.12
170,773,403,669.30	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1C	79,043,508,356.82	264,782,500,000.00	264,782,500,000.00	0.00	(185,738,991,643.18)
74,813,698,720.04	Government Share of VAT	1E	95,929,672,222.13	80,000,000,000.00	80,000,000,000.00	0.00	15,929,672,222.13
9,177,463,932.20	Tax Revenue	2	16,113,863,128.36	26,195,036,000.00	26,195,036,000.00	0.00	(10,081,172,871.64)
53,340,815,398.70	Non-Tax Revenue	3	72,755,135,740.32	107,177,054,000.00	107,177,054,000.00	0.00	(34,421,918,259.68)
18,297,518,950.76	Aid & Grants	4	75,357,682,379.71	74,478,500,000.00	74,478,500,000.00	0.00	879,182,379.71
54,711,402,371.20	Other Capital Receipts to CDF	5	84,645,333,925.41	58,664,000,000.00	58,664,000,000.00	0.00	25,981,333,925.41
<b>398,084,838,369.56</b>	<b>Total Revenue (a)</b>		<b>510,126,663,340.87</b>	<b>645,297,090,000.00</b>	<b>645,297,090,000.00</b>	<b>-</b>	<b>(135,170,426,659.13)</b>
	<b>EXPENDITURE</b>						
56,324,822,914.75	Personel Emoluments (Salaries, Wages & Allowances)	7	88,579,104,901.27	90,730,519,000.00	90,730,519,000.00	0.00	2,151,414,098.73
1,570,091,209.99	Social Contributions	8	2,885,579,568.33	2,000,000,000.00	2,000,000,000.00	0.00	(885,579,568.33)
5,513,727,370.50	Social Benefits	9	685,633,731.50	3,527,968,000.00	3,527,968,000.00	0.00	2,842,334,268.50
51,655,272,102.62	Other Recurrent Cost [Overhead]	10	58,414,077,993.16	84,070,132,000.00	84,070,132,000.00	0.00	25,656,054,006.84
2,208,355,574.00	Grants & Contributions	11	-	1,700,000.00	1,700,000.00	0.00	1,700,000.00
5,667,660,300.00	Subsidies	12	3,763,047,041.48	4,000,000,000.00	4,000,000,000.00	0.00	236,952,958.52
44,576,990,527.98	Depreciation	13	38,941,392,398.45	-	-	-	-
32,874,180,473.47	Impairment	14	56,639,653,679.28	-	-	-	-
515,827,495.04	Amortization	15	615,827,495.04	-	-	-	-
280,723,612.20	Bad Debt	16	145,880,255.20	-	-	-	-
<b>201,187,651,580.56</b>	<b>Total Expenditure (b)</b>		<b>250,670,197,063.72</b>	<b>184,330,319,000.00</b>	<b>184,330,319,000.00</b>	<b>-</b>	<b>30,002,875,764.26</b>
<b>196,897,186,789.00</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c=(a-b)</b>		<b>259,456,466,277.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(105,167,550,894.87)</b>
-	Gain/ Loss on Disposal of Asset			0.00	0.00	-	-
<b>(3,673,683,086.78)</b>	Public Debt Charges for the period	17	<b>(5,964,793,779.45)</b>	4,700,000,000.00	4,700,000,000.00	0.00	(1,264,793,779.45)
	Federal Government Debt Swap		-	0.00	0.00	0.00	-
-	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	-
<b>(3,673,683,086.78)</b>	<b>Total Non-Operating Revenue/(Expenses) (d)</b>		<b>(5,964,793,779.45)</b>	<b>4,700,000,000.00</b>	<b>4,700,000,000.00</b>	<b>0.00</b>	<b>10,664,793,779.45</b>
<b>193,223,503,702.22</b>	<b>Surplus/(Deficit) from Ordinary Activities e=(c+d)</b>		<b>253,491,672,497.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,267,057,850.16</b>
0.00	Minority Interest Share of Surplus/ (Deficit) (f)		0.00	0.00	0.00	0.00	-
<b>193,223,503,702.22</b>	<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>		<b>253,491,672,497.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Notes to the Financial Statements are integral part of the Accounts



**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, 2025**

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2025	Year Actual 2024
<b><u>ASSETS</u></b>			<b>₦</b>	<b>₦</b>
<b>Current Assets</b>				
Cash and Cash Equivalents	310101 - 310201	20	76,546,394,526.53	101,446,087,659.67
Inventories	310501 & 310502	21	50,930,428,048.05	32,518,543,203.76
Receivables	310601 - 310604	22	6,361,982,691.50	5,614,472,244.07
<b>Total Current Assets</b>	<b>A</b>		<b>133,838,805,266.08</b>	<b>139,579,103,107.50</b>
<b>Non-Current Assets</b>				
Loans Granted	311001 & 311002	23	2,053,709,778.21	12,912,402,993.43
Investments	310901 & 310902	24	28,551,149,910.94	26,611,041,474.42
Property, Plant and Equipment	320101 - 320110	25	710,341,877,239.53	377,974,469,179.26
Investment Property	320201	26	279,011,624,935.18	229,491,942,380.50
Intangible Assets	320301	27	10,755,288,264.52	8,755,288,264.52
<b>Total Non-Current Assets</b>	<b>B</b>		<b>1,030,713,650,128.38</b>	<b>655,745,144,292.13</b>
<b>Total Assets</b>	<b>C</b>	<b>A+B</b>	<b>1,164,552,455,394.47</b>	<b>795,324,247,399.63</b>
<b><u>LIABILITIES</u></b>				
<b>Current Liabilities</b>				
Deposits/Retention	410101	28	3,497,168,490.94	2,906,673,822.08
Unremitted Deductions	410301 - 410302	29	554,548,773.35	284,074,117.40
Accrued Expenses		30	13,941,907,731.85	1,792,990,537.77
Borrowings		31	34,555,730,583.53	37,168,254,545.22
<b>Total Current Liabilities</b>	<b>D</b>		<b>52,549,355,579.67</b>	<b>42,151,993,022.47</b>
<b>Non-Current Liabilities</b>				
Public Funds	420101 & 420102	32	514,772,745,832.35	409,433,572,892.41
<b>Total Non-Current Liabilities</b>	<b>E</b>		<b>514,772,745,832.35</b>	<b>409,433,572,892.41</b>
<b>Total Liabilities: F = D + E</b>			<b>567,322,101,412.02</b>	<b>451,585,565,914.88</b>
<b>Net Assets: G = C - F</b>		33	<b>597,230,353,982.45</b>	<b>343,738,681,484.75</b>
<b><u>NET ASSETS/EQUITY</u></b>				
Reserves	430301	34	343,738,681,484.75	150,515,177,782.53

Accumulated Supplus/(Deficits)	430301		253,491,672,497.70	193,223,503,702.22
<b>Total Net Assets/Equity: H=G</b>		34	<b><u>597,230,353,982.45</u></b>	<b><u>343,738,681,484.75</u></b>

Notes to the Financial Statements are integral part of the Accounts

*ASG*  
26/08/2026

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

# JIGAWA STATE GOVERNMENT OF NIGERIA

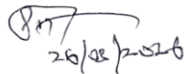
## REPORT OF THE ACCOUNTANT GENERAL

### CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2025

Description	NCOA CODES	Notes	ACTUAL 2025 ₦	ACTUAL 2024 ₦
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
<b><u>Inflows</u></b>				
Statutory Revenue	110101 & 110103	1A	86,281,467,588.12	16,970,535,327.36
Exchange Gain, Solid Minerals, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1C	79,043,508,356.82	170,773,403,669.30
VAT	110102	1E	95,929,672,222.13	74,813,698,720.04
Tax Revenue	120101	2	16,113,863,128.36	9,177,463,932.20
Non-Tax Revenue	120201 - 120210 & 120213	3	72,755,135,740.32	53,340,815,398.70
<b>Total Inflow from Operating Activities (A)</b>			<b>350,123,647,035.75</b>	<b>325,075,917,047.60</b>
<b><u>Outflows</u></b>				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	88,579,104,901.27	56,324,822,914.75
Allowances/Social Contributions		8	2,885,579,568.33	1,570,091,209.99
Social Benefits		9	685,633,731.50	5,513,727,370.50
Overhead Cost		10	58,414,077,993.16	51,655,272,102.62
Grants & Contributions		11	-	2,208,355,574.00
Subsidies		12	3,763,047,041.48	5,667,660,300.00
Other Consolidated Revenue Fund Charges		18	-	-
<b>Total Outflow from Operating Activities (B)</b>			<b>154,327,443,235.74</b>	<b>122,939,929,471.87</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)</b>			<b>195,796,203,800.01</b>	<b>202,135,987,575.73</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>				
<b>Purchase/Construction of Assests:</b>				
Administration Sector		19	14,656,280,311.88	20,010,317,862.09
Economic Sector		19	212,299,147,642.72	161,307,000,392.93
Law and Justice Sector		19	1,004,437,436.13	606,014,820.76
Social Sector		19	113,620,499,111.98	63,467,547,243.58
<b>Net Cash Flow from Investing Activites</b>			<b>(341,580,364,502.71)</b>	<b>(245,390,880,319.36)</b>

Proceed from Aid & Grants		4	75,357,682,379.71	18,297,518,950.76
Proceed from Other Capital Receipts to CDF		5	84,645,333,925.41	54,711,402,371.20
Proceeds from External Loans & Other Borrowings	420301 (CR)	17	34,389,916.44	15,609,950,228.73
Proceeds from Domestic Loans & Other Borrowings		17	2,029,342,980.00	3,706,975,458.63
Public Debt Charges		17.1	37,168,254,545.22	36,524,998,126.98
Investments in Properties			(28,551,149,910.94)	(26,611,041,474.42)
<b>Net Cash Flow from Financing Activities</b>			<b>170,683,853,835.84</b>	<b>102,239,803,661.88</b>
<b>Net Cash Flow from all Activities</b>			<b>24,899,693,133.14</b>	<b>58,984,910,918.25</b>
Cash & Its Equivalent as at 1/1/2025			<u>101,446,087,659.67</u>	<u>4,246,117,674.42</u>
Cash & Its Equivalent as at 31/12/2025			<u><b>76,546,394,526.53</b></u>	<u><b>101,446,087,659.67</b></u>

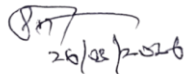
Notes to the Financial Statements are integral part of the Accounts



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

<b>Notes: 1</b>				
<b>RECONCILIATION:</b>				
Surplus/ (Deficit) per Statement of Performance		31	253,491,672,497.70	17,062,990,812.40
Add Back Non-Cash Movement Items:				
Purchase/Construction of Assests				
			-	11,854,735,787.96
Depreciation Charges	240101 - 240201	13	38,941,392,398.45	43,426,339,263.91
Amortization Charges	250101	27.1	615,827,495.04	23,902,687,492.47
Impairment Charges	260101 - 260301	14	56,639,653,679.28	19,235,982,729.78
Bad Debt Written off	270101 & 270102	16	145,880,255.20	5,684,236,854.70
<b>Net Movement in Current Assets/Liabilities.</b>			<b>349,834,426,325.68</b>	<b>121,166,972,941.22</b>
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		(18,411,884,844.29)	(30,760,311,084.45)
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(747,510,447.43)	(6,207,122,129.37)
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		10,397,362,557.20	(745,128,466.27)
Net Cash Flow from Operating Activities			<b>341,072,393,591.16</b>	<b>83,454,411,261.13</b>
<b>Note: 2</b>				
<b>Cash &amp; its equivalent as at 31/12/2025</b>				
Cash Balances	NA		-	-
Bank Balances	310101 - 310201		<b>76,546,394,526.53</b>	<b>101,446,087,659.67</b>
Certificate of Deposits				

Notes to the Financial Statements are integral part of the Accounts

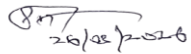
  
26/12/2026

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

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025**

CHANGES IN NET ASSETS/EQUITY	NOTE	Capital Gain	Revaluation Reserve	Accummulated Surplus/Deficit	Total
		₦	₦	₦	₦
<b>Balance at 31st December, 2023</b>		133,452,186,970.13	-	17,062,990,812.40	150,515,177,782.53
Changes in Accounting Policy		-			
<b>Restated Balance</b>		<b>133,452,186,970.13</b>	<b>-</b>	<b>17,062,990,812.40</b>	<b>150,515,177,782.53</b>
Surplus on Revaluation of Property				-	-
Deficit on Revaluation of Investment		-		-	-
Net Gains and Losses not Recognised in the Statement of Financial Performance		-		-	-
<b>Net Surplus for the Period</b>		<b>150,515,177,782.53</b>	<b>-</b>	<b>193,223,503,702.22</b>	<b>343,738,681,484.75</b>
<b>Balance at 31st December, 2024</b>		<b>150,515,177,782.53</b>		<b>193,223,503,702.22</b>	<b>343,738,681,484.75</b>
Deficit on Revaluation of Property		-	-	-	-
Surplus on Revaluation of Investment		-	-	-	-
Net Gains and Losses not Recognised in the Statement of Financial Performance		-	-	-	-
<b>Net Deficit for the Period</b>		<b>343,738,681,484.75</b>		<b>253,491,672,497.70</b>	<b>597,230,353,982.44</b>
<b>Balance at 31st December, 2025</b>		<b>343,738,681,484.75</b>		<b>253,491,672,497.70</b>	<b>597,230,353,982.44</b>

Notes to the Financial Statements are integral part of the Accounts

  
20/12/2025

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

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**STATUTORY ALLOCATION/OTHER FGN RECEIPT**

**NOTE 1**

NOTE	Details	Ref. Note	Final Budget 2025	Initial Budget 2025	Supplementary Budget 2025	ACTUAL 2025	Previous Years 2024
			N	N	N	Amount	Amount
1	<b>A- Share of Statutory Allocation from FAAC</b>	<b>1 A &amp; B</b>	<b>34,000,000,000.00</b>	<b>34,000,000,000.00</b>	<b>0.00</b>	<b>86,281,467,588.12</b>	<b>16,970,535,327.36</b>
	Net Share of Statutory Allocation from FAAC	A	34,000,000,000.00	34,000,000,000.00	0.00	80,316,673,808.67	13,264,529,975.08
	Add :Deduction at source for Loan Repayment	B				5,964,793,779.45	3,706,005,352.28
	<b>Share of Statutory Allocation - Non-Oil</b> (Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation)	<b>1C</b>	<b>264,782,500,000.00</b>	<b>264,782,500,000.00</b>	<b>-</b>	<b>79,043,508,356.82</b>	<b>170,773,403,669.30</b>
	Share of Federal Accounts Allocation - Excess Crude Oil	1.1	2,000,000,000.00	2,000,000,000.00	0.00	8,158,485,554.36	19,969,672,253.43
	Exchange gain	1.2	35,000,000,000.00	35,000,000,000.00		4,876,296,168.57	38,334,160,436.49
	Solid Minerals Resources	1.3	200,000,000.00	200,000,000.00	0.00	200,752,442.38	97,085,865.59
	Excess Bank Charges/SURE P	1.4	100,000,000.00	100,000,000.00	0.00	-	0.00
	Refund WHT & STD	1.5	0.00		0.00	98,033,667.93	348,715,860.32
	Ecological Fund	1.6	0.00		0.00	1,811,779,599.82	459,810,888.79
	Forex Equalisation	1.7	3,000,000,000.00	3,000,000,000.00	0.00	-	-
	Electronic money tranfer	1.8	24,000,000,000.00	24,000,000,000.00	0.00	4,964,412,512.16	3,437,830,485.88
	FLOOD DISASTER	1.9	-		0.00	-	3,000,000,000.00
	Signature Bonus	1.10	50,000,000,000.00	50,000,000,000.00	0.00	-	
	Independent Revenue - General	1.11	140,682,500,000.00	140,682,500,000.00	0.00	-	
	CBN Value Consideration	1.12	0.00		0.00	-	5,422,341,260.18
	State FIRS Instalment	1.13	0.00		0.00	-	9,984,836,126.71
	Augmentation on Exchange Gain	1.14	0.00		0.00	838,729,488.20	
	ProjectGazzeat	1.15	0.00		0.00	5,000,000,000.00	
	Refund of NLNG	1.16	0.00		0.00	20,067,183,462.28	
	Sober	1.17	0.00			11,406,213,839.49	
	Distribution of 15 Billion/Augumentation	1.18	0.00		0.00	-	1,916,901,843.95
	PHCN Refund/Sign Bonus	1.19	1,500,000,000.00	1,500,000,000.00	0.00	-	62,024,319,649.53
	Distribution on Infrastructure	1.20	0.00		0.00	21,621,621,621.63	22,000,000,000.00
	Foreign Exchange Differential	1.21	0.00		0.00	-	1,094,066,417.06
	Non Mineral Revenue	1.22	-		0.00	-	2,683,662,581.37
	Non oil Revenue	1.23	2,300,000,000.00	2,300,000,000.00	0.00	0.00	0.00
	Value Consideration and Non Valuables	1.24	6,000,000,000.00	6,000,000,000.00	0.00	0.00	0.00
	<b>Total(GROSS) FAAC Allocation to FGN/SG/LG</b>	<b>D</b>	<b>298,782,500,000.00</b>	<b>298,782,500,000.00</b>	<b>-</b>	<b>165,324,975,944.94</b>	<b>187,743,938,996.66</b>
	<b>Value Added Tax</b>	<b>E</b>	<b>80,000,000,000.00</b>	<b>80,000,000,000.00</b>	<b>-</b>	<b>95,929,672,222.13</b>	<b>74,813,698,720.04</b>
	Share of Value Added Tax (VAT)		80,000,000,000.00	80,000,000,000.00		95,929,672,222.13	74,813,698,720.04
	<b>GRAND TOTAL</b>		<b>378,782,500,000.00</b>	<b>378,782,500,000.00</b>	<b>-</b>	<b>261,254,648,167.07</b>	<b>262,557,637,716.70</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 2**  
**TAX REVENUE**

<b>Tax Revenue</b>		<b>Codes</b>	<b>ACTUAL 2025</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
			<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>Personal Income Taxes</b>						
State Internal Revenue Services	Pay as you earn (Public Sector)	12010101	5,350,730,507.35	4,200,000,000.00	(1,150,730,507.35)	3,395,272,981.13
State Internal Revenue Services	Stamp Duty	12010104	1,032,911.13	10,000,000,000.00	9,998,967,088.87	1,421,275,291.82
State Internal Revenue Services	Pay as you earn (Non Public Sector)	12010112	1,311,669,641.09	800,000,000.00	(511,669,641.09)	743,578,822.67
<b>Sub-Total Personal Income Taxes</b>			<b>6,663,433,059.57</b>	<b>15,000,000,000.00</b>	<b>8,336,566,940.43</b>	<b>5,560,127,095.62</b>
<b>Corporate Taxes</b>						
State Internal Revenue Services	Withholding Tax on Divident	12010401	16,351,967.87	15,000,000.00	(1,351,967.87)	6,589,397.40
State Internal Revenue Services	Corporate Social Responsibility Tax	12010116	8,951,782,767.16	10,065,200,000.00	1,113,417,232.84	3,253,217,139.60
State Internal Revenue Services	Withholding Tax on Rent	12010402	20,321,005.22	18,636,000.00	(1,685,005.22)	35,968,163.62
State Internal Revenue Services	Withholding Tax on Contracts	12010405				0.00
State Internal Revenue Services	Withholding Tax on Non Limited Liability Companies	12010114	112,383,173.60	148,000,000.00	35,616,826.40	100,939,813.49
Ministry of Land and Housing	Property Tax	12010601		500,000,000.00	500,000,000.00	-
State Internal Revenue Services	Withholding Tax on Bank Deposits	12010113	297,615,558.05	200,000,000.00	(97,615,558.05)	182,722,238.83
State Internal Revenue Services	Direct Assessment Tax	12010501	50,976,954.20	50,000,000.00	(976,954.20)	25,638,383.64
Ministry of Education, Science & Technology	Tax for feeding contracts	12010115		197,200,000.00	197,200,000.00	12,261,700.00
State Internal Revenue Services	Consumption Tax	12010605	998,642.69	1,000,000.00	1,357.31	0.00
<b>Sub-Total Corporate Taxes</b>			<b>9,450,430,068.79</b>	<b>11,195,036,000.00</b>	<b>1,744,605,931.21</b>	<b>3,617,336,836.58</b>
<b>Grand-Total Tax Revenue</b>			<b>16,113,863,128.36</b>	<b>26,195,036,000.00</b>	<b>10,081,172,871.64</b>	<b>9,177,463,932.20</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**NOTE 3**  
**NON-TAX REVENUE**

Non-Tax Revenue	CODE	ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
A- Licences		N	N			N	N
Ministry of Information Youths, Sports and Culture	12020109	-	8,662,000.00	8,662,000.00	0.00	(8,662,000.00)	30,000.00
Ministry of Commerce, Industries and Co-operatives	12020116	1,437,000.00		3,000,000.00	0.00	1,437,000.00	2,592,000.00
Ministry of Agriculture & Natural Resources	12020119	10,601,816.00	1,000,000.00	1,000,000.00	0.00	9,601,816.00	90,000.00
Ministry of Agriculture & Natural Resources	12020122	40,000.00	17,000,000.00	17,000,000.00	0.00	(16,960,000.00)	36,000.00
State Internal Revenue Service	12020132	-	50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	34,597,730.67
State Internal Revenue Service	12020133	50,579,189.48	30,000,000.00	30,000,000.00	0.00	20,579,189.48	31,192,794.49
Ministry of Health	12020134	34,597,351.32	6,500,000.00	6,500,000.00	0.00	28,097,351.32	100,000.00
Ministry of Higher Education, Science & Technology	12020135	2,217,500.00	14,000,000.00	14,000,000.00	0.00	(11,782,500.00)	1,135,000.00
Ministry of Environment and Climate Change	12020138	100,705,000.00	200,000.00	200,000.00	0.00	100,505,000.00	3,000,000.00
Ministry of Agriculture & Natural Resources	12020141	50,000.00	1,500,000.00	1,500,000.00	0.00	(1,450,000.00)	45,000.00
Ministry of Health	12020145	1,908,000.00	6,350,000.00	6,350,000.00	0.00	(4,442,000.00)	1,390,000.00
Fire Service Directorate	12020146	11,930,000.00	5,000,000.00	5,000,000.00	0.00	6,930,000.00	588,000.00
Ministry of Commerce, Industries and Co-operatives	12020147	-	6,000,000.00	6,000,000.00	0.00	(6,000,000.00)	130,000.00
State Internal Revenue Service	12020147	130,000.00				130,000.00	
Jigawa State Environmental Protection Agency (JISEPA)	12020154	13,000,000.00	2,000,000.00	2,000,000.00	0.00	11,000,000.00	470,000.00
Ministry of Environment and Climate Change	12020157	2,250,910.00	100,000.00	100,000.00	0.00	2,150,910.00	250,000.00

Mineral Resources Development Agency	12020158	240,000.00	50,000,000.00	50,000,000.00	0.00	(49,760,000.00)			
<b>Sub-Total Licences</b>		<b>229,686,766.80</b>	<b>198,312,000.00</b>	<b>201,312,000.00</b>	<b>0.00</b>	<b>31,374,766.80</b>	<b>75,646,525.16</b>		
<b>B- Fees</b>		<b>ACTUAL</b>	<b>2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>2024</b>
State Internal Revenue Service	12020402	-	-	-	-	0.00	-	25,291,594.00	
Jigawa State College of Education	12020405	6,782,842.80	29,900,000.00	29,900,000.00	0.00	(23,117,157.20)	4,352,000.00		
Jigawa State College of Education and Legal Studies	12020405	-	6,000,000.00	6,000,000.00	0.00				
Ministry of Works & Transport	12020405	-	-	-	-	0.00	-		
Ministry of Works & Transport	12020415	774,000.00	1,000,000.00	1,000,000.00	0.00	(226,000.00)	500,000.00		
Ministry of Power and Energy	12020415	38,789,840.00	500,000.00	500,000.00					
Due Process & Project Monitoring Bureau	12020417	2,874,000.00	5,000,000.00	5,000,000.00	0.00	(2,126,000.00)	3,270,000.00		
Pilgrim Welfare Agency	12020420	36,013,000.00	3,000,000.00	3,000,000.00	0.00	33,013,000.00	52,209,395.00		
High Court of Justice	12020426	8,967,319.18	1,700,000.00	1,700,000.00	0.00	7,267,319.18	1,255,000.00		
Sharia Court of Appeal	12020426	4,260,000.00	9,000,000.00	9,000,000.00	0.00	(4,740,000.00)	4,910,765.00		
Government House	12020427	35,593,000.00	3,000,000.00	3,000,000.00	0.00	32,593,000.00			
Administration & Finance Directorate	12020427	29,777,935.86	2,000,000.00	2,000,000.00	0.00	27,777,935.86			
Chieftaincy & Religious Affairs Department	12020427	-	3,500,000.00	3,500,000.00	0.00	(3,500,000.00)	3,500,000.00		
Ministry of Finance	12020427	2,250,000.00							
Internal Revenue Service	12020427	3,100,000.00	-						
Pilgrim Welfare Agency	12020427	900,000.00							

Food Disaster Control	12020427	37,836,986.30					
Council Affairs Directorate	12020427	47,136,000.00	1,000,000,000.00	1,000,000,000.00	0.00	(952,864,000.00)	
Farmers and herdmen Board	12020427	1,700,000.00					
Office of the Head of State Civil Service	12020427	12,821,500.00	700,000.00	700,000.00	0.00	12,121,500.00	129,000.00
Secretary to state Government	12020427	1,300,000.00					
Special Service Directorte	12020427	4,600,000.00					
Alternative Eneergy Fund	12020427	16,555,000.00					
Manpower Development Institute	12020427	47,996,818.88	500,000.00	500,000.00	0.00	47,496,818.88	
Manpower Development Institute	12020467	9,175,682.64	50,000,000.00	50,000,000.00			
Reseach Evaluation & Political Affairs Directorate	12020467	18,845,500.00					
Directorate of Local Government Audit	12020427	1,800,000.00	60,000.00	60,000.00	0.00	1,740,000.00	
Jigawa State Agricultural Research Institute	12020427	15,845,200.00	20,000,000.00	20,000,000.00		(4,154,800.00)	
Ministry of Agriculture & Natural Resources	12020427	39,340,000.00	4,000,000.00	4,000,000.00	0.00	35,340,000.00	
Jigawa Agriculture Transformation Agency	12020427	4,500,000.00					
Jigawa Education Resource Agency	12020427	2,980,000.00	-				
Mineral Resources Development Agency	12020427	-	50,000.00	50,000.00	0.00	(50,000.00)	
Jigawa State Agency for Youth Empowerment and Employment	12020427	18,200,000.00	1,500,000.00	1,500,000.00	0.00	16,700,000.00	1,250,000.00
Ministry of Budget and Economic Planning	12020427	10,690,000.00					
Ministry of Power and Energy	12020427	16,604,060.00	2,000,000.00	2,000,000.00			

Rural Electricity Board	12020427	64,226,625.00	1,000,000.00	1,000,000.00	0.00	63,226,625.00	590,000.00
Jigawa Roads Maintenance Agency	12020427	12,800,000.00	8,000,000.00	8,000,000.00	0.00	4,800,000.00	
Ministry of Water Resources	12020427	34,490,588.09	1,300,000.00	1,300,000.00	0.00	33,190,588.09	900,000.00
Jigawa State Water board	12020427	3,850,000.00	5,000,000.00	5,000,000.00			
Rural Water Supply and Sanitation Agency	12020427	32,100,000.00	6,000,000.00	6,000,000.00	0.00	26,100,000.00	5,160,000.00
Ministry of Works & Transport	12020427	20,726,500.00	50,000,000.00	50,000,000.00			
Jigawa State Residents Identity Management Agency (JISRIMA)	12020466	1,200,000.00	100,000,000.00	100,000,000.00			
Small Town Water Supply Agency	12020427	15,952,100.00	6,000,000.00	6,000,000.00	0.00	9,952,100.00	3,960,000.00
High Court of Justice	12020427	20,288,636.64	500,000.00	500,000.00	0.00	19,788,636.64	50,000.00
Sharia Court of Appeal	12020427	7,150,000.00	1,000,000.00	1,000,000.00	0.00	6,150,000.00	150,000.00
Ministry of Justice	12020427	1,800,000.00					
Ministry of Basic Education	12020427	64,470,909.50	200,000.00	200,000.00	0.00	64,270,909.50	5,217,015.00
State Universal Basic Education Board (SUBEB)	12020427	130,058,000.00	25,250,000.00	25,250,000.00	0.00	104,808,000.00	8,075,000.00
Jigawa State Agency for Nomadic Education	12020427	5,100,000.00	1,000,000.00	1,000,000.00	0.00	4,100,000.00	375,000.00
Agency for Mass Education	12020427	80,000.00	150,000.00	150,000.00	0.00	(70,000.00)	100,000.00
Ministry of Higher Education, Science & Technology	12020427	85,106,000.00	600,000.00	600,000.00	0.00	84,506,000.00	1,600,000.00
Science & Technical Education Board	12020427	48,080,000.00	1,150,000.00	1,150,000.00	0.00	46,930,000.00	1,110,000.00
Islamic Education Bureau	12020427	26,315,550.00	1,000,000.00	1,000,000.00	0.00	25,315,550.00	500,000.00
Tsangaya Board	12020427	23,390,744.85					

Jigawa Quality Education Assurance	12020427	1,210,000.00					
Ministry of Information Youths, Sports and Culture	12020427	4,120,000.00					
Ministry Of Livestock	12020427	7,400,000.00					
Sule Lamido University	12020427	37,158,706.59	600,000.00	600,000.00	0.00	36,558,706.59	137,500.00
Jigawa State Polytechnic	12020427	900,000.00	500,000.00	500,000.00	0.00	400,000.00	500,000.00
Senior Secondary School Management Noard	12020427	12,783,000.00					
Binyaminu Usman Polytechnic, Hadejia	12020427	-	350,000.00	350,000.00	0.00	(350,000.00)	90,000.00
Jigawa State Polytechnic for Information and Communication Technology	12020427	1,015,850.00	1,000,000.00	1,000,000.00	0.00	15,850.00	
Jigawa State College of Education	12020427	3,300,000.00	10,500,000.00	10,500,000.00	0.00	(7,200,000.00)	6,000,000.00
Jigawa State College of Education and Legal Studies	12020427	385,000.00	330,000.00	330,000.00	0.00	55,000.00	
Jigawa State College of Remedial Studies	12020427	8,400,000.00	2,000,000.00	2,000,000.00	0.00	6,400,000.00	1,050,000.00
Ministry of Health	12020427	99,685,000.00	150,000,000.00	150,000,000.00			
Jigawa Stae Emergency Management Agency	12020427	14,215,068.49					
Jigawa state Digital Economy Agency	12020427	9,100,000.00					
Public Complaint and Anti Corruption Commission	12020427	4,010,221.50					
Sport council	12020427	1,100,000.00					
Ministry of Environment and Climate Change	12020427	17,225,000.00					
Office of the Auditor General	12020427	1,300,000.00					
Primary Health Care Development Agency	12020437	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	9,500,000.00

Ministry of Information Youths, Sports and Culture	12020438	1,690,000.00	200,000.00	200,000.00	0.00	1,490,000.00	
Ministry of Environment and Climate Change	12020441	5,003,500.00	5,000,000.00	5,000,000.00	0.00	3,500.00	700,000.00
Jigawa State Environmental Protection Agency (JISEPA)	12020427	4,717,760.00	2,000,000.00	2,000,000.00	0.00	2,717,760.00	470,000.00
Ministry For Local Government	12020427	8,100,000.00	52,000,000.00	52,000,000.00			
Ministry of Women Affairs & Social Development		700,000.00					
Jigawa State Housing Authority	12020427	1,350,000.00					
Urban Development Board	12020427	1,100,000.00					
State Independent Electoral Commission	12020427	1,500,000.00					
Deputy Governor Office	12020427	7,012,000.00					
Ministry of Land , Housing, Urban Development & Regional Planning	12020437	7,266,000.00	5,000,000.00	5,000,000.00	0.00	2,266,000.00	335,000.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020447	570,200.00	5,000,000.00	5,000,000.00	0.00		2,364,000.00
Jigawa State Agricultural Research Institute	12020441	218,450.00	1,000,000.00	1,000,000.00	0.00	(781,550.00)	
Babura General Hospital	12020441	3,956,400.00	20,000,000.00	20,000,000.00	0.00	(16,043,600.00)	13,505,500.00
Birnin Kudu General Hospital	12020441	830,000.00	30,000,000.00	30,000,000.00	0.00	(29,170,000.00)	18,210,400.00
Birniwa General Hospital	12020441	1,890,000.00	25,600,000.00	25,600,000.00	0.00	(23,710,000.00)	12,406,501.00
Dutse General Hospital	12020441	-	66,000,000.00	66,000,000.00	0.00	(66,000,000.00)	30,000,000.00
Gumel General Hospital	12020441	2,890,690.00	25,000,000.00	25,000,000.00	0.00	(22,109,310.00)	8,279,566.00
Gwaram Cottage Hospital	12020441	4,260,000.00	29,100,000.00	29,100,000.00	0.00	(24,840,000.00)	19,436,337.00
Hadejia General Hospital	12020441	3,000,000.00	40,000,000.00	40,000,000.00	0.00	(37,000,000.00)	26,666,666.00

Kazaure General Hospital	12020441	5,992,960.00	50,000,000.00	50,000,000.00			
Ringim General Hospital	12020441	982,430.00	22,000,000.00	22,000,000.00			
Hadejia Tuberculosis and Leprosy Hospital	12020445	-	750,000.00	750,000.00	0.00	(750,000.00)	185,000.00
Jahun General Hospital	12020441	1,068,482.00	30,000,000.00	30,000,000.00	0.00	(28,931,518.00)	15,438,090.00
Kafin Hausa (Bulangu) Cottage Hospital	12020441	370,000.00	8,000,000.00	8,000,000.00	0.00	(7,630,000.00)	6,247,100.00
Kafin Hausa General Hospital	12020448	6,050,000.00	15,000,000.00	15,000,000.00	0.00	(8,950,000.00)	7,775,010.00
Kazaure General Hospital	12020464	2,545,370.00	45,000,000.00	45,000,000.00	0.00	(42,454,630.00)	30,850,567.00
Babura General Hospital	12020464	-	8,500,000.00	8,500,000.00			
Ringim General Hospital	12020464	550,000.00	3,700,000.00	3,700,000.00	0.00	(3,150,000.00)	15,776,300.00
Kazaure Psychiatric Hospital	12020464	-	1,200,000.00	1,200,000.00			
Jigawa State Housing Authority	12020445	51,321,000.00	20,000,000.00	20,000,000.00	0.00	31,321,000.00	1,235,960.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020473	13,144,000.00	50,000,000.00	50,000,000.00	0.00	(36,856,000.00)	1,255,000.00
Sule Lamido University	12020449	-	12,000,000.00	12,000,000.00	0.00		
Urban Development Board	12020447	36,900,000.00	30,000,000.00	30,000,000.00	0.00	6,900,000.00	1,350,000.00
Ministry of Commerce, Industries and Co-operatives	12020427	16,423,000.00	2,000,000.00	2,000,000.00			
Ministry of Commerce, Industries and Co-operatives	12020481	3,423,000.00	9,000,000.00	9,000,000.00	0.00		2,265,000.00
Mineral Resources Development Agency	12020448	-	550,000.00	550,000.00			
Jigawa State Housing Authority	12020448	62,300,000.00	200,000,000.00	200,000,000.00	0.00	(137,700,000.00)	7,780,976.00
Urban Development Board	12020448	-	50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	4,160,000.00

Sule Lamido University	12020452	245,488,304.41	202,250,000.00	202,250,000.00	0.00	43,238,304.41	8,707,585.00
Jigawa State College of Education and Legal Studies	12020449	-	250,000.00	250,000.00			
Jigawa State College of Education and Legal Studies	12020452	-	148,070,000.00	148,070,000.00	0.00	(148,070,000.00)	0.00
Sule Lamido University	12020455	-	40,000,000.00	40,000,000.00	0.00	(40,000,000.00)	26,935.00
Jigawa State Polytechnic for Information and Communication Technology	12020452	670,000.00	61,590,000.00	61,590,000.00	0.00	(60,920,000.00)	34,938,453.00
Jigawa State College of Education and Legal Studies	12020453	-	9,900,000.00	9,900,000.00	0.00	(9,900,000.00)	77,508,201.00
College of Nursing Science Babura	12020452	-	29,457,000.00	29,457,000.00	0.00		8,240,314.00
College of Nursing Science Hadejia	12020452	-	31,373,000.00	31,373,000.00	0.00	(31,373,000.00)	
State Independent Electoral Commission	12020455	732,370,905.00	681,000.00	681,000.00	0.00	731,689,905.00	
Ministry of Basic Education	12020453	2,725,519.00	15,000,000.00	15,000,000.00	0.00	(12,274,481.00)	375,000.00
State Universal Basic Education Board (SUBEB)	12020453	462,000.00	850,000.00	850,000.00	0.00	(388,000.00)	35,500.00
Science and Technology	12020453	-	-		0.00		
Jigawa State Polytechnic	12020453	-	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	14,271,020.00
Jigawa State College of Education and Legal Studies	12020455	-	-		0.00	-	3,850,000.00
Sule Lamido University	12020455	-	-		0.00	-	28,000,000.00
Ministry of Health	12020455	1,285,000.00	9,000,000.00	9,000,000.00	0.00	(7,715,000.00)	8,708,000.00
College of Nursing Science Birnin Kudu	12020455	10,815,230.00	39,140,000.00	39,140,000.00	0.00	(28,324,770.00)	16,756,660.00
Dutse Model / Capital School	12020456	-	290,782,000.00	290,782,000.00	0.00	(290,782,000.00)	199,856,670.00
Jigawa State Polytechnic	12020455	-	5,040,000.00	5,040,000.00	0.00	(5,040,000.00)	150,858,921.00

Jigawa State Polytechnic	12020456	-	154,500,000.00	154,500,000.00			
Binyaminu Usman Polytechnic, Hadejia	12020456	-	75,000,000.00	75,000,000.00	0.00	(75,000,000.00)	37,416,340.00
Jigawa State Polytechnic for Information and Communication Technology	12020456	-	33,000,000.00	33,000,000.00	0.00	(33,000,000.00)	17,458,816.00
Jigawa State College of Education	12020456	-	90,878,000.00	90,878,000.00	0.00	(90,878,000.00)	50,280,103.00
Jahun General Hospital	12020463	-	500,000.00	500,000.00	0.00		
Jigawa State College of Remedial Studies	12020456	9,652,750.00	70,000,000.00	70,000,000.00	0.00	(60,347,250.00)	16,100,000.00
College of Health Science and Technology Jahun	12020456	16,480,000.00	60,000,000.00	60,000,000.00	0.00	(43,520,000.00)	22,971,000.00
Jahun General Hospital	12020456	-	-		0.00	-	319,170.00
Babura General Hospital	12020456	-	-		0.00	-	4,837,930.00
Birnin Kudu General Hospital	12020456	410,000.00	-		0.00	410,000.00	4,001,750.00
Birniwa General Hospital	12020456	-	-		0.00	-	7,325,860.00
Dutse General Hospital	12020456	-	-		0.00	-	10,000,000.00
Gumel General Hospital	12020456	-	-		0.00	-	7,983,225.00
Gwaram Cottage Hospital	12020456	730,000.00	-		0.00	730,000.00	7,631,654.00
Hadejia General Hospital	12020456	-	-		0.00	-	32,666,666.00
Jahun General Hospital	12020456	-	-		0.00	-	12,223,900.00
Kafin Hausa General Hospital	12020456	850,000.00	-		0.00	850,000.00	
Kazaure General Hospital	12020456	913,920.00	-		0.00	913,920.00	25,331,130.00
Kazaure Psychiatric Hospital	12020456	-	-		0.00	-	1,200,000.00

Ringim General Hospital	12020456	167,713.64	-		0.00	167,713.64	2,812,100.00
Manpower Development Institute	12020456	-	-		0.00	0.00	0.00
Jigawa State Residents Identity Management Agency (JISRIMA)	12020456	-	-		0.00	-	0.00
Ministry of Agriculture & Natural Resources	12020456	-	-		0.00	-	42,000.00
State Universal Basic Education Board (SUBEB)	12020456	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	0.00
Ministry of Higher Education, Science & Technology	12020471	-	-		0.00	-	210,000.00
Ministry of Works & Transport	12020456	265,000.00	2,000,000.00	2,000,000.00	0.00		
Ministry of Higher Education, Science & Technology	12020456	-			0.00		
Ministry of Works & Transport	12020472	1,432,000.00	2,000,000.00	2,000,000.00	0.00	(568,000.00)	700,000.00
Ministry of Works & Transport	12020456	-					
Ministry of Higher Education, Science & Technology	12020471	600,000.00	3,500,000.00	3,500,000.00			
Ministry of Land , Housing, Urban Development & Regional Planning	12020438	4,870,354.00	50,000,000.00	50,000,000.00	0.00	(45,129,646.00)	4,897,000.00
Office of the Auditor General	12020456	3,315,000.00	-		0.00	3,315,000.00	585,000.00
Jahun General Hospital	12020456	-	-				
State Internal Revenue Service	12020456	-	-		0.00		0.00
Birnin Kudu General Hospital	12020464	-	7,000,000.00	7,000,000.00	0.00		0.00
Birniwa General Hospital	12020456	-	14,500,000.00	14,500,000.00			
Dutse General Hospital	12020456	-	30,000,000.00	30,000,000.00			
Gumel General Hospital	12020456	-	19,000,000.00	19,000,000.00			

Gwaram Cottage Hospital	12020456	-	21,000,000.00	21,000,000.00			
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Hadejia General Hospital	12020456	-	50,000,000.00	50,000,000.00			
Jahun General Hospital	12020454	215,800.00	20,000,000.00	20,000,000.00			
Kafin Hausa General Hospital	12020456	1,600,000.00	700,000.00	700,000.00			
Ministry of Agriculture & Natural Resources	12020470	2,942,000.00	1,000,000.00	1,000,000.00			
Kazaure Psychiatric Hospital	12020456	-	-				
Ringim General Hospital	12020456	-	-				
Ministry of Works & Transport	12020475	666,000.00					
Office of the Auditor General	12020477	255,000.00	675,000.00	675,000.00			
Ministry of Land , Housing, Urban Development & Regional Planning	12020477	55,000.00					
Ministry of Land , Housing, Urban Development & Regional Planning	12020483	19,567,927.04	100,000,000.00	100,000,000.00	0.00	(80,432,072.96)	688,556.00
Ministry of Health	12020484	1,235,000.00	5,000,000.00	5,000,000.00	0.00	(3,765,000.00)	2,550,000.00
Jigawa State Agricultural Research Institute	12020485	-	700,000.00	700,000.00	0.00	(700,000.00)	0.00
Binyaminu Usman Polytechnic, Hadejia	12020485	-	18,000,000.00	18,000,000.00	0.00	(18,000,000.00)	5,883,836.00
Binyaminu Usman Polytechnic, Hadejia	12020456	-					
Jigawa State Polytechnic for Information and Communication Technology	12020485	-	25,000,000.00	25,000,000.00	0.00	(25,000,000.00)	16,845,300.00
Ministry of Works & Transport	12020479	-					
Ministry of Works & Transport	12020479	-					
State Internal Revenue Service	12020479	5,267,343.79	5,000,000.00	5,000,000.00		267,343.79	
Ministry of Agriculture & Natural Resources	12020479	1,450,000.00					

Urban Development Board	12020487	1,320,000.00	10,000,000.00	10,000,000.00	0.00	(8,680,000.00)	500,000.00
Small Town Water Supply Agency	12020491	20,193,000.00	6,000,000.00	6,000,000.00	0.00	14,193,000.00	1,563,000.00
Jigawa State Water board	12020492	68,435,000.00	50,000,000.00	50,000,000.00			
Ministry of Water Resources	12020492	300,000.00	-		0.00		0.00
State Internal Revenue Service	12020493	530,207.04	500,000.00	500,000.00	0.00		0.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020483	1,409,085.58					
State Internal Revenue Service	12020494	3,144,101.47	3,000,000.00	3,000,000.00	0.00	144,101.47	157,000.00
State Internal Revenue Service	12020495	3,668,679.84	-		0.00	3,668,679.84	785,100.00
Urban Development Board	12020494	-	25,000,000.00	25,000,000.00	0.00	(25,000,000.00)	10,021,000.00
High Court of Justice	12020426	767,900.00	-				
State Internal Revenue Service	12020495	5,036,211.01	10,000,000.00	10,000,000.00	0.00	(4,963,788.99)	8,934,693.25
Ministry of Justice	12020497	2,672,938,306.68	1,000,000,000.00	1,000,000,000.00	0.00	1,672,938,306.68	83,996,109.00
<b>Sub-Total Fees</b>		<b>5,400,127,686.82</b>	<b>5,247,276,000.00</b>	<b>5,247,276,000.00</b>	0.00	<b>152,851,686.82</b>	<b>1,319,476,739.25</b>
<b>C- Fines</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	0.00	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
High Court of Justice	12020502	3,895,800.00	9,800,000.00	9,800,000.00	0.00	(5,904,200.00)	2,454,103.00
jigawa state of education and legal studies	12020501	-	450,000.00	450,000.00	0.00	(450,000.00)	
Sule Lamido University	12020501	-	700,000.00	700,000.00	0.00	(700,000.00)	438,450.00
<b>Sub-Total Fines</b>		<b>3,895,800.00</b>	<b>10,950,000.00</b>	<b>10,950,000.00</b>	<b>0.00</b>	<b>(7,054,200.00)</b>	<b>2,892,553.00</b>
<b>D- Sales</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>

Due Process & Project Monitoring Bureau	12020601	-	90,000.00	90,000.00	0.00	(90,000.00)	28,000.00
Sule Lamido University	12020601	-	150,000.00	150,000.00	0.00	(150,000.00)	50,000.00
Ministry of Information Youths, Sports and Culture	12020601	50,000.00	150,000.00	150,000.00	0.00	(100,000.00)	200,000.00
Sule Lamido University	12020603	-	100,000.00	100,000.00	0.00	(100,000.00)	0.00
Rasheed Shekoni Special Hospital	12020603	-	9,500,000.00	9,500,000.00	0.00	(9,500,000.00)	0.00

Babura General Hospital	12020602	-	-		0.00	-	1,779,900.00
Birnin Kudu General Hospital	12020603	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	1,823,293.00
Birniwa General Hospital	12020603	-	3,500,000.00	3,500,000.00	0.00	(3,500,000.00)	1,867,250.00
Dutse General Hospital	12020603	-	4,000,000.00	4,000,000.00	0.00	(4,000,000.00)	3,000,000.00
Hadejia Tuberculosis and Leprosy	12020603	-	500,000.00	500,000.00	0.00	(500,000.00)	1,181,935.00
Gumel General Hospital	12020612	-	2,000,000.00	2,000,000.00			
Gwaram Cottage Hospital	12020603	-	6,300,000.00	6,300,000.00	0.00	(6,300,000.00)	4,184,500.00
Hadejia General Hospital	12020603	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	3,433,000.00
Jahun General Hospital	12020603	-	650,000.00	650,000.00	0.00	(650,000.00)	407,705.00
Kafin Hausa (Bulangu) Cottage Hospital	12020603	-	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	984,700.00
Kafin Hausa General Hospital	12020603	-	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	1,462,070.00
Kazaure General Hospital	12020603	-	6,000,000.00	6,000,000.00	0.00	(6,000,000.00)	3,688,611.00
Kazaure Psychiatric Hospital	12020603	-	700,000.00	700,000.00	0.00	(700,000.00)	700,000.00
Ringim General Hospital	12020603	-	3,500,000.00	3,500,000.00	0.00	(3,500,000.00)	1,855,100.00
Rasheed Shekoni Specialist Hospital	12020603	-	-		0.00	-	3,200,000.00
Sule Lamido University	12020604	-	3,000,000.00	3,000,000.00	0.00	(3,000,000.00)	0.00
Jigawa State Agricultural Research Institute	12020608	5,141,200.00	17,000,000.00	17,000,000.00	0.00	(11,858,800.00)	0.00
Ministry of Agriculture & Natural Resources	12020609	-	28,500,000,000.00	28,500,000,000.00			
Sule Lamido University	1202060	-	-		0.00	-	0.00

Jigawa State Polytechnic	12020604	-	-		0.00	-	0.00
Babura General Hospital	12020603	-	3,000,000.00	3,000,000.00	0.00	(3,000,000.00)	63,686,829.00
Birniwa General Hospital	12020612	700,000.00	70,000,000.00	70,000,000.00	0.00	(69,300,000.00)	35,981,213.00
Babura General Hospital	12020612	-	90,000,000.00	90,000,000.00			
Gumel General Hospital	12020612	-	160,000,000.00	160,000,000.00	0.00	(160,000,000.00)	104,358,103.00
Gwaram Cottage Hospital	12020612	730,000.00	71,600,000.00	71,600,000.00	0.00	(70,870,000.00)	47,667,256.00
Hadejia General Hospital	12020612	-	109,800,000.00	109,800,000.00	0.00	(109,800,000.00)	66,670,000.00
Hadejia Tuberculosis and Leprosy	12020612	-	9,250,000.00	9,250,000.00			
Jahun General Hospital	12020612	-	119,850,000.00	119,850,000.00	0.00	(119,850,000.00)	68,384,051.00
Kafin Hausa (Bulangu) Cottage Hospital	12020612	-	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	18,080,443.00
Kafin Hausa General Hospital	12020612	-	65,000,000.00	65,000,000.00	0.00	(65,000,000.00)	46,690,000.00
Kazaure General Hospital	12020612	-	170,000,000.00	170,000,000.00	0.00	(170,000,000.00)	80,559,142.00
Kazaure Psychiatric Hospital	12020612	-	3,500,000.00	3,500,000.00	0.00	(3,500,000.00)	3,500,000.00
Ringim General Hospital	12020612	-	110,000,000.00	110,000,000.00	0.00	(110,000,000.00)	90,798,910.00
History and Culture Bureau	12020612	40,000.00	150,000.00	150,000.00			
Manpower Development and Training Directorate	12020614	117,000.00	500,000.00	500,000.00	0.00	(383,000.00)	198,000.00
Jigawa State Housing Authority	12020614	-	3,000,000,000.00	3,000,000,000.00	0.00	(3,000,000,000.00)	

Manpower Development Institute	12020616	-	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	
Civil Service Commission	12020616	1,800,000.00	3,200,000.00	3,200,000.00	0.00	(1,400,000.00)	870,000.00
Local Government Service Commission	12020616	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	2,673,000.00
Jigawa State Housing Authority	12020616	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	35,000.00
Judicial Service Commission	12020616	1,300,000.00	250,000.00	250,000.00	0.00	1,050,000.00	110,000.00
State Independent Electoral Commission	12020616	-	-		0.00	-	
Agency for Mass Education	12020616	-	350,000.00	350,000.00	0.00	(350,000.00)	295,000.00
Ministry of Higher Education, Science & Technology	12020616	-	200,000.00	200,000.00	0.00	(200,000.00)	160,000.00
Dutse Model / Capital School	12020616	-	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	984,000.00
Islamic Education Bureau	12020616	9,384,505.00	1,080,000.00	1,080,000.00	0.00	8,304,505.00	
Jigawa State Scholarship Board	12020616	303,917,800.00	20,000,000.00	20,000,000.00	0.00	283,917,800.00	9,394,500.00
Sule Lamido University	12020616	-	16,000,000.00	16,000,000.00	0.00	(16,000,000.00)	15,257,935.00
Binyaminu Usman Polytechnic, Hadejia	12020616	2,200,000.00	12,000,000.00	12,000,000.00	0.00	(9,800,000.00)	432,630.00
Jigawa State Polytechnic for Information and Communication Technology	12020616	-	-		0.00	-	819,276.00
Jigawa State College of Education	12020616	-	8,500,000.00	8,500,000.00	0.00	(8,500,000.00)	7,010,719.00
Jigawa State College of Remedial Studies	12020616	-	8,000,000.00	8,000,000.00	0.00	(8,000,000.00)	2,500,000.00
Jigawa State College of Islamic and legal Studies		-					
College of Nursing Science Birnin Kudu	12020616	734,000.00	4,500,000.00	4,500,000.00	0.00	(3,766,000.00)	2,720,000.00
College of Health Science and Technology Jahun	12020616	1,000,000.00	20,000,000.00	20,000,000.00	0.00	(19,000,000.00)	7,000,000.00

History and Culture Bureau	12020616	-	-		0.00	-	50,000.00
Jigawa State Television	12020623	3,690,000.00	35,000,000.00	35,000,000.00	0.00	(31,310,000.00)	14,594,437.00
Jigawa State Broadcasting Corporation (Radio)	12020623	21,600,000.00	50,000,000.00	50,000,000.00	0.00	(28,400,000.00)	20,920,217.00
Binyaminu Usman Polytechnic, Hadejia	12020624	-	-		0.00	-	
Sule Lamido University	12020616	-					
Dutse Model / Capital School	12020616	-					
Ministry of Information Youths, Sports and Culture	12020616	-	-		0.00	-	
Ministry of Agriculture & Natural Resources	12020616	-					
Ministry of Finance	12020616	5,220,465.75	10,000,000.00	10,000,000.00	0.00	(4,779,534.25)	4,950,500.00
Jigawa State Polytechnic for Information and Communication Technology	12020616	-	1,500,000.00	1,500,000.00			
Rasheed Shekoni Special Hospital	12020616	-	-				
Islamic Education Bureau	12020616	-	-				
College of Health Science and Technology Jahun	12020616	-	-				
Jigawa State College of Islamic and legal Studies	12020616	-	-				
College of Nursing Science Birnin Kudu	12020616	9,281,030.00	-				
School of Midwifery Science Birnin Kudu	12020616	-	-				
School of Nursing Science Hja	12020616	-	2,000,000.00	2,000,000.00			
School of Midwifery Science Babura	12020616	-	4,500,000.00	4,500,000.00			
College of Health Science and Technology Jahun	12020616	-	-				

Ministry of environment and Climta Changr	12020616	-	-				
Ministry of Agriculture & Natural Resources	12020625	-	500,000,000.00	500,000,000.00			
science and technology Board	12020428	300,000.00					
Ministry of Information Youths, Sports and Culture	12020623	90,000.00	250,000.00	250,000.00			
Ministry of Finance	12020628	83,964,707.17	546,000,000.00	546,000,000.00			
Binyaminu Usman Polytechnic, Hadejia	12020624	-	400,000.00	400,000.00	0.00	(400,000.00)	
Ministry of Agriculture & Natural Resources	12020608	-	-		0.00	-	
Birnin Kudu General Hospital	12020646	-	-				
Agency for Mass Education	12020630	900,000.00	200,000.00	200,000.00	0.00	700,000.00	
<b>Sub-Total Sales</b>		<b>452,160,707.92</b>	<b>33,841,720,000.00</b>	<b>33,841,720,000.00</b>	<b>-</b>	<b>(3,827,585,029.25)</b>	<b>747,197,225.00</b>
<b>E- Earnings</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
Jigawa State College of Education	12020701	-	6,000,000.00	6,000,000.00	0.00	(6,000,000.00)	3,350,000.00
Jigawa Roads Maintenance Agency	12020703	1,200,000.00	500,000.00	500,000.00	0.00	700,000.00	
Binyaminu Usman Polytechnic, Hadejia	12020703	-	200,000.00	200,000.00	0.00	(200,000.00)	40,000.00
Ministry of Women Affairs & Social Development	12020705	3,200,000.00	500,000.00	500,000.00	0.00	2,700,000.00	
Birnin Kudu General Hospital	12020707	-	475,000.00	475,000.00	0.00	(475,000.00)	316,667.00
Hadejia General Hospital	12020707	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	3,444,251.00
Kafin Hausa General Hospital	12020707	-	15,000,000.00	15,000,000.00	0.00	(15,000,000.00)	2,782,980.00
Gumel General Hospital	12020707	-	-		0.00	-	

Jahun General Hospital	12020707	-	-		0.00	-	
Sule Lamido University	12020707	-	15,000,000.00	15,000,000.00			
Rasheed Shekoni Specialist Hospital	12020707	-	93,500,000.00	93,500,000.00	0.00	(93,500,000.00)	9,000,000.00
State Investment Promotion Agency	12020708	900,000.00	1,500,000.00	1,500,000.00			
Ministry of Commerce, Industries and Co-operatives	12020709	1,055,000.00	10,000,000.00	10,000,000.00			
Ministry of Commerce, Industries and Co-operatives	12020710	-	-		0.00	-	30,000.00
Manpower Development Institute	12020710	20,668,100.00	90,000,000.00	90,000,000.00	0.00	(69,331,900.00)	24,389,550.00
Sule Lamido University	12020710	-	12,000,000.00	12,000,000.00	0.00	(12,000,000.00)	4,071,614.00
Ministry of Information Youths, Sports and Culture	12020710	30,000.00	300,000.00	300,000.00	0.00	(270,000.00)	
Library Board	12020713	100,000.00	2,000,000.00	2,000,000.00	0.00	(1,900,000.00)	350,000.00
Manpower Development Institute	12020714	-	3,000,000.00	3,000,000.00	0.00	(3,000,000.00)	688,000.00
Binyaminu Usman Polytechnic, Hadejia	12020714	-	530,000.00	530,000.00	0.00	(530,000.00)	47,550.00
Jigawa State College of Remedial Studies	12020714	-	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	1,000,000.00
Sule Lamido University	12020717	52,405,500.86	3,000,000.00	3,000,000.00			
Ministry of Information Youths, Sports and Culture	12020716	62,000.00	500,000.00	500,000.00	0.00	(438,000.00)	7,000.00
Ministry of Agriculture & Natural Resources	12020718	270,000.00	3,000,000.00	3,000,000.00	0.00		
History and Culture Bureau	12020717	30,000.00	250,000.00	250,000.00	0.00	(220,000.00)	96,000.00
ministry of Works	12020720	200,000.00			0.00		
Ministry of Environment and Climate Change	12020729	325,000.00	400,000.00	400,000.00	0.00	(75,000.00)	500,000.00

Birnin Kudu General Hospital	12020722	-	79,525,000.00	79,525,000.00	0.00	(79,525,000.00)	13,956,520.00
Dutse General Hospital	12020722	-	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	60,000,000.00
Rasheed Shekoni Specialist Hospital	12020722	-	101,000,000.00	101,000,000.00	0.00	(101,000,000.00)	7,372,000.00
Sule Lamido University	12020723	-	7,000,000.00	7,000,000.00	0.00	(7,000,000.00)	6,501,423.00
Manpower Development Institute	12020724	-	90,000,000.00	90,000,000.00	0.00	(90,000,000.00)	36,646,495.00
Rasheed Shekoni Specialist Hospital	12020724	22,000.00	10,000,000.00	10,000,000.00	0.00	(9,978,000.00)	3,590,000.00
Ministry of Commerce, Industries and Co-operatives	12020727	35,000,000.00	500,000,000.00	500,000,000.00			
State Internal Revenue Service	12020728	60,923,562.39	60,000,000.00	60,000,000.00	0.00	923,562.39	65,137,853.15
Ministry of Environment and Climate Change	12020729	5,149,452.69	1,500,000.00	1,500,000.00	0.00	3,649,452.69	100,000.00
History and Culture Bureau	12020730	-	200,000.00	200,000.00	0.00	(200,000.00)	60,000.00
Jigawa State Sport Council	12020730	1,010,800.00	100,000,000.00	50,000,000.00	50,000,000.00		
Jigawa State Printing Press	12020731	142,957,947.00	700,000,000.00	700,000,000.00	0.00	(557,042,053.00)	243,381,881.00
Ministry of Works & Transport	12020732	135,500.00	70,000,000.00	70,000,000.00	0.00	(69,864,500.00)	61,000,000.00
Manpower Development Institute	12020733	-	40,000,000.00	40,000,000.00	0.00	(40,000,000.00)	20,092,733.00
Manpower Development Institute		-					
Dutse Capital Development Authority (DCDA)	12020734	1,185,000.00	10,000,000.00	10,000,000.00	0.00	(8,815,000.00)	422,500.00
Urban Development Board	12020734	16,520,000.00	-				
Ministry of Works & Transport	12020735	-	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	100,000.00
<b>Sub-Total Earning</b>		<b>343,349,862.94</b>	<b>2,138,880,000.00</b>	<b>2,088,880,000.00</b>	<b>0.00</b>	<b>(1,270,391,437.92)</b>	<b>568,475,017.15</b>

<b>F- Rent on Government Buildings - General</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
Jigawa State Housing Authority	12020801	-	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	4,469,534.00
Jigawa State Housing Authority	12020803	-	8,000,000.00	8,000,000.00	0.00	(8,000,000.00)	2,785,020.00
SSG Office (Liaison Office Lagos)	12020804	46,300,000.00					
<b>Sub-Total Rent of Government Buildings</b>		<b>46,300,000.00</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>7,254,554.00</b>
<b>G- Rent on Land and Others</b>		<b>ACTUAL 2025</b>	<b>BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
Ministry of Land , Housing, Urban Development & Regional Planning	12020901	160,336,537.75	50,000,000.00	50,000,000.00	0.00	110,336,537.75	7,000,000.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020908	70,879,861.28	5,000,000,000.00	5,000,000,000.00	0.00	(4,929,120,138.72)	36,996,662.00
<b>Sub-Total Rent on land and Others</b>		<b>231,216,399.03</b>	<b>5,050,000,000.00</b>	<b>5,050,000,000.00</b>	<b>0.00</b>	<b>(4,818,783,600.97)</b>	<b>43,996,662.00</b>
<b>H- Repayments and Refunds</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
Repayment of Refurbishing Loan	12021004	2,782,500.00	70,000,000.00	70,000,000.00	0.00	67,217,500.00	27,000,000.00
Refunds	12021006	86,256,506.85	5,000,000.00	5,000,000.00	0.00	(81,256,506.85)	4,512,400.00
Reaserch Institute Kazaure (Refunds)	12021006	635,451,821.56					
Office of the Accountant General (Refund)	12021006	10,508,735,910.74					
Secretary to state Government SSG	12021006	44,800,000.00					
Galaxy Backbone limited	12021006	15,000,000.00					
Repayment of Loan to Parastatals (Pilgrim, JASCO)	12021007	3,366,140,000.00	2,500,000,000.00	2,500,000,000.00	0.00	(866,140,000.00)	4,250,000,000.00
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021008	-	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	376,670,710.00
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021007	-	-		0.00	-	149,500,000.00

Repayment of Bicycle Loan	12021010	4,604,485.69	5,000,000.00	5,000,000.00	0.00	395,514.31	3,350,000.00
Repayment of Motor Cycles		23,335,662.15					
Repayment of Owner Occupier	12021014	9,000,000.00	60,000,000.00	60,000,000.00	0.00	51,000,000.00	28,100,000.00
Recovery of Public Funds	12021015	2,071,701.26	1,000,000,000.00	1,000,000,000.00			
Repayment of Motor Vehicle Loan	12021017	659,371,920.50	1,100,000,000.00	1,100,000,000.00	0.00	440,628,079.50	516,352,154.00
Repayment of Refurbishing	12021017	28,478,452.38					
Repayment of Professional Advances	12021018	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	7,350,000.00
Repayment of Loan for Government Officials	12021019	-	500,000,000.00	500,000,000.00	0.00	500,000,000.00	
<b>Sub-Total Repayments and Refunds</b>		<b>15,386,028,961.13</b>	<b>7,257,000,000.00</b>	<b>7,257,000,000.00</b>	<b>0.00</b>	<b>(8,129,028,961.13)</b>	<b>5,362,835,264.00</b>
<b>I- Interest Earned</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
Bank Interest	12021210	-	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	
Interest on Treasury Bills and Fixed Deposit	12021212	116,450,662.47	2,000,000,000.00	2,000,000,000.00	0.00	(1,883,549,337.53)	1,852,268,919.83
<b>Total Interest Earned</b>		<b>116,450,662.47</b>	<b>2,010,000,000.00</b>	<b>2,010,000,000.00</b>	<b>0.00</b>	<b>(1,893,549,337.53)</b>	<b>1,852,268,919.83</b>
<b>J- Reimbursement</b>							
<b>J- Reimbursement</b>		<b>ACTUAL 2025</b>	<b>FINAL BUDGET</b>	<b>INITIAL/APPROVED BUDGET</b>	<b>SUPPLEMENTARY</b>	<b>VARIANCE</b>	<b>ACTUAL 2024</b>
Grants & Reimbursement from Local Government - Directorate of Local Government Audit	12021302	809,166,685.10	1,500,000.00	1,500,000.00	0.00	807,666,685.10	<b>0.00</b>
Grants & Reimbursement from Local Government - Assistancefor Up-Keeps of Rehabilitation Centres	12021307		336,000.00	336,000.00	0.00	(336,000.00)	<b>0.00</b>
Grants & Reimbursement from Local Government - Assistancefor JS Scholarship Board			559,900,000.00	559,900,000.00		(559,900,000.00)	
Grants & Reimbursement from Local Government - State Independent Electoral Commission(Contributions for Local Government Election)	12021309		-		0.00	-	298,119,867.00

Grants & Reimbursement from Local Government - Jigawa State Hisbah Board	12021309	108,540,000.00	360,000,000.00	360,000,000.00	0.00	(251,460,000.00)	108,540,000.00
Grants & Reimbursement from Local Government - Special Service Directorate	12021309	489,830,691.16	520,000,000.00	520,000,000.00	0.00	(30,169,308.84)	511,572,000.00
Grants & Reimbursement from Local Government - Directorate of Local Government Audit	12021309	780,040,696.27	700,000,000.00	700,000,000.00	0.00	80,040,696.27	543,788,915.75
Grants & Reimbursement from Local Government - Local Government Service Commission	12021309	1,560,081,393.92	1,400,000,000.00	1,400,000,000.00	0.00	160,081,393.92	1,087,577,831.55
Grants & Reimbursement from Local Government - JBC ( Allura Da Zara Prog.)	12021309	9,720,000.00	0.00		0.00	9,720,000.00	9,720,000.00
Grants & Reimbursement from Local Government - Ministry of Information ( Mountly bulletin )	12021309	6,480,000.00	0.00		0.00	6,480,000.00	6,480,000.00
Grants & Reimbursement from Local Government - Ministry of Works & Transport	12021309		-		0.00	-	6,776,677,600.00
Grants & Reimbursement from Local Government - Ministry of Power and Energy	12021309	1,221,944,400.00	1,200,000,000.00	1,200,000,000.00	0.00	21,944,400.00	
Grants & Reimbursement from Local Government - Ministry of Water Resources	12021309	117,468,165.68	2,250,000,000.00	2,250,000,000.00	0.00	(2,132,531,834.32)	2,926,745,371.00
Grants & Reimbursement from Local Government - Water Borad Servicing Charges Reverse Rate	12021309	13,240,710.00	0.00		0.00	13,240,710.00	66,830,141.25
Grants & Reimbursement from Local Government - STOWA Servicing Charges	12021309	27,507,530.00	0.00		-	27,507,530.00	142,399,950.00
Jigawa State Rehabilitation Board	12021309	10,454,400.00	237,180,000.00	237,180,000.00	0.00	(226,725,600.00)	141,948,000.00
Grants & Reimbursement from Local Government - Primary Health Care Development Agency( Masaki Nutrition Project)	12021309	162,000,000.00	-			162,000,000.00	282,706,068.00
Grants & Reimbursement from Local Government - Ministry for Local Government	12021309	1,485,063,498.27	8,256,000,000.00	8,256,000,000.00		(6,770,936,501.73)	543,788,915.75
Grants & Reimbursement from Local Government - local Government PHCD	12021310	9,431,363,657.07	2,624,000,000.00	2,624,000,000.00	0.00	6,807,363,657.07	5,216,068,087.14
Grants & Reimbursement from Local Government - Local Government Primary Education Funding (SUBEB_LEA)	12021311	34,151,017,065.74	24,500,000,000.00	24,500,000,000.00	0.00	9,651,017,065.74	20,843,235,691.87
Grants & Reimbursement from Local Government - Federal Government Grants & Reimbursement (JS Scholarship Board)	12021312		300,000,000.00	300,000,000.00		(300,000,000.00)	
Federal Government Grant & Reibursement (JSSSEB)	12021312		500,000,000.00	500,000,000.00		(500,000,000.00)	
Grants & Reimbursement from Local Government - Student Fees Subsidy Grant ( JS Sholarship Board)	12021313		140,000,000.00	140,000,000.00		(140,000,000.00)	

Grants & Reimbursement from Local Government - (Federal Government Grant & Reibursement)			15,000,000,000.00	15,000,000,000.00		(15,000,000,000.00)	1,962,330,000.00
Grants & Reimbursement from Local Government - (Primary Health Care Development Agency)	12020427	162,000,000.00	113,000,000.00	113,000,000.00	0.00	49,000,000.00	
<b>Total Reimbursement</b>		<b>50,545,918,893.21</b>	<b>58,661,916,000.00</b>	<b>58,661,916,000.00</b>	-	<b>(8,115,997,106.79)</b>	<b>41,468,528,439.31</b>
<b>Grand-Total Non-Tax Revenue</b>		<b>72,755,135,740.32</b>	<b>107,177,054,000.00</b>	<b>107,130,054,000.00</b>	-	<b>(19,767,134,258.84)</b>	<b>46,085,736,634.70</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 4**  
**AID AND GRANTS**

<b>Economic Code</b>	<b>Item Description</b>	<b>Actual Receipts 2025</b>	<b>FINAL BUDGET</b>	<b>Variance</b>	<b>Actual Receipts 2024</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>130103</b>	<b>Domestic Grants</b>				
13010305	Global Education Grants (World Bank BESDA Project)		0.00	-	
13010307	Basic Healthcare Provision Fund Receipts (Ministry of Health)	926,557,632.23	2,250,500,000.00	-	1,323,942,367.77
13010307	Basic Healthcare Provision Fund Receipts (Primary Health Care Development Agency)	69,269,188.53	500,000,000.00	-	430,730,811.47
13010308	SABER FG/WORLD BANK (Ministry of finance \$7,756,057.88 & 1,492)	11,572,038,356.96	0.00		11,572,038,356.96
13010309	Ecological Funds (Ministry of Enviroment)		1,500,000,000.00	-	1,500,000,000.00
13010310	World Bank Nigeria for Women Project	1,451,240,000.00	3,200,000,000.00	-	1,748,760,000.00
13010311	Infrastructure support Grant	21,621,621,621.63	30,000,000,000.00	-	8,378,378,378.37
13010312	Federal Government Grants & Reimbursement (HOPE Programme.)		10,000,000,000.00	-	10,000,000,000.00
	<b>Sub-Total Domestic Grants</b>	<b>35,640,726,799.35</b>	<b>47,450,500,000.00</b>	<b>-</b>	<b>11,809,773,200.65</b>
<b>130104</b>	<b>Foreign Grants</b>				
13010402	UNICEF Primary Healthcare Grants	1,853,606,386.15	600,000,000.00	-	1,253,606,386.15
13010403	Sasakawa Global Agricultural Grants		28,000,000.00		28,000,000.00
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,268,584,236.00	1,600,000,000.00		331,415,764.00
13010406	Adolesent Girls Initiative for Learning & Empowerment ( AGILE World Bank Counterpart Fund)	17,138,829,463.41	7,500,000,000.00	-	9,638,829,463.41
13010407	Immuniz. Plus & Malaria Progr. By Acceir. Coverage and Trans. (IMPACT)	19,455,935,494.80	13,500,000,000.00	-	5,955,935,494.80
13010408	WHO Primary Healthcare Grants		800,000,000.00		800,000,000.00
13010409	Environment and Climate Change Action Plan (ECCP)		2,300,000,000.00		2,300,000,000.00
13010410	Economic Dev. Of Africa (BADEA Development Grants)		700,000,000.00		700,000,000.00
	<b>Sub-Total Foreign Grants</b>	<b>39,716,955,580.36</b>	<b>27,028,000,000.00</b>	<b>-</b>	<b>12,688,955,580.36</b>
	<b>GRAND TOTAL</b>	<b>75,357,682,379.71</b>	<b>74,478,500,000.00</b>	<b>-</b>	<b>24,498,728,781.01</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 5**

**OTHER CAPITAL RECEIPTS**

S/N	OTHER CAPITAL RECEIPTS	CODE	2025					ACTUAL 2024
			ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	
1	<b>Recapitalization from MDAs</b>		N	N			N	N
	<b>Ministry of Agriculture &amp; Natural Resources</b>							
	Jigawa Agric & Rural Dev. Authority (Grant from African Development Bank)	14020210		500,000,000.00	500,000,000.00		(500,000,000.00)	413,817,812.30
	Other Capital Grants(Receipts)	14020215		1,100,000,000.00	1,100,000,000.00		(1,100,000,000.00)	
	<b>Sub-Total Agricultural Programmes</b>		-	<b>500,000,000.00</b>	<b>500,000,000.00</b>	-	<b>(500,000,000.00)</b>	<b>413,817,812.30</b>
	<b>Ministry of Finance</b>							
	Ministry of Finance(Local CDF Governments Capital Contributions)	14020201	11,988,000,000.00	12,000,000,000.00	12,000,000,000.00		(12,000,000.00)	9,396,000,000.00
	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	14020216	0.00	8,000,000,000.00	8,000,000,000.00		(8,000,000,000.00)	0.00
	<b>Sub-Total Ministry of Finance</b>		<b>11,988,000,000.00</b>	<b>20,000,000,000.00</b>	<b>20,000,000,000.00</b>	-	<b>(8,012,000,000.00)</b>	<b>9,396,000,000.00</b>
	<b>Ministry of Power and Energy</b>							
	Other capital Receipt to CDF (Local Government Contributions)	14020201	290,266,000.00	12,500,000,000.00	12,500,000,000.00			
	<b>Sub-Total Ministry of Power &amp; Energy</b>		<b>290,266,000.00</b>	<b>12,500,000,000.00</b>	<b>12,500,000,000.00</b>	-	-	-
	<b>Ministry of Budget &amp; Economic Planning</b>							
	Federal Government SDG Grants	14020211		250,000,000.00	250,000,000.00		-250,000,000.00	
	<b>Sub-Total SDG Funds</b>		-	<b>250,000,000.00</b>	<b>250,000,000.00</b>	-	<b>(250,000,000.00)</b>	-
	<b>Jigawa State Water Board</b>							
	Federal Grants Water Projects	14020208	<b>0.00</b>	20,000,000.00	20,000,000.00		-20,000,000.00	
	<b>Sub-Total Water, Sanitation &amp; Hygine</b>		-	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	<b>(20,000,000.00)</b>	-
	<b>State Universal Basic Education Board (SUBEB)</b>							

State Univ. Basic Education Board Federal UBEC (Marching Grants)	14020204	3,554,642,584.46	6,582,900,000.00	6,582,900,000.00		-3,028,257,415.54	-
Physically & Mentally Challenge	14020204						494,643.55
Teachers Professional Development Programme	14020204						169,664,808.54
Project Monitoring	14020204						-
Self Help Project account	14020204						536,364.72
SBMC/SIP Project Account	14020204						1,071,390.57
<b>Sub-Total UBEC</b>		<b>3,554,642,584.46</b>	<b>6,582,900,000.00</b>	<b>6,582,900,000.00</b>	<b>-</b>	<b>(3,028,257,415.54)</b>	<b>171,767,207.38</b>
<b>2% LG Capital Contribution</b>							
Sule Lamido University Kafin Hausa 2% L. G. Capital Contribution	14020201	3,120,162,787.83	2,800,000,000.00	2,800,000,000.00		320,162,787.83	1,305,294,520.25
<b>Sub- Total 2% LG Capital Cotribution</b>		<b>3,120,162,787.83</b>	<b>2,800,000,000.00</b>	<b>2,800,000,000.00</b>	<b>-</b>	<b>320,162,787.83</b>	<b>1,305,294,520.25</b>
<b>Tetfund Grants</b>							
Sule Lamido University Kafin Hausa	14020205	1,495,891,604.80	5,154,000,000.00	5,154,000,000.00		-3,658,108,395.20	1,357,725,159.42
Jigawa State Polytechnic	14020205	790,876,267.22	200,100,000.00	200,100,000.00		590,776,267.22	1,253,156,891.74
Bilyaminu Usman Polytechnic Hadejia	14020205	385,607,465.50	1,181,000,000.00	1,181,000,000.00		-795,392,534.50	926,507,210.35
Jigawa State College of Education, Gumel	14020205	869,563,992.68	-	0.00		869,563,992.68	888,448,237.01
Jigawa State College of Education and Legal Studies, Ringim	14020205	1,042,281,929.80	1,250,000,000.00	1,250,000,000.00		-207,718,070.20	273,397,694.05
<b>Sub-Total Tetfund</b>		<b>4,584,221,260.00</b>	<b>7,785,100,000.00</b>	<b>7,785,100,000.00</b>	<b>-</b>	<b>(3,200,878,740.00)</b>	<b>4,699,235,192.57</b>
<b>Jigawa State Information Technology and Digital Economy Agency</b>							
UNICEF/World Bank for Single Window Digital Learning	14020215		675,000,000.00	675,000,000.00		(2,539,032,817.52)	
<b>Sub-Total UNICEF/World Bank Funds</b>		<b>-</b>	<b>675,000,000.00</b>	<b>675,000,000.00</b>	<b>-</b>	<b>(5,947,629,627.72)</b>	<b>-</b>
<b>Primary Health Care Development Agency</b>							
Primary Health Care Development Agency ( LG Capital Contribution)	14020201	19,508,839.00	226,000,000.00	226,000,000.00		-206,491,161.00	
<b>Sub-Total MNCH, Immunization &amp; Unicef</b>		<b>19,508,839.00</b>	<b>226,000,000.00</b>	<b>226,000,000.00</b>	<b>-</b>	<b>(206,491,161.00)</b>	<b>-</b>
<b>Ministry of Environment and clomate Change</b>							
Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL)	14020217	37,867,027,454.12	8,000,000,000.00	8,000,000,000.00		29,867,027,454.12	30,519,261,602.05

	<b>Sub-Total ACREsAL Funds</b>		<b>37,867,027,454.12</b>	<b>8,000,000,000.00</b>	<b>8,000,000,000.00</b>			
	<b>Ministry of Women Affairs (Women Livelihood Development)</b>							
	Nigeria For Women- Scale Up	14020216	23,204,800,000.00					
	<b>Sub-Total NFWP Funds</b>		<b>23,204,800,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,867,027,454.12</b>	<b>30,519,261,602.05</b>
	<b>J-CARES Programmes</b>							
	Ministry of Commerce (Business Support Services)	14020216		0.00			0.00	1,202,908,000.00
	Economic Empowerment (Women & Youths Skill)	14020216		0.00			0.00	1,206,000,000.00
	Jigawa State Rehabilitation Board (Social Transfers to Physically Challenged & Disabled and Old Aged)	14020216		0.00			0.00	0.00
	Jigawa Agric and Rural Devt. Auth. (Fadama III)	14020216		0.00			0.00	4,244,230,621.90
	Ministry of Women Affairs J Cares	14020216		0.00			0.00	709,986,025.00
	Budget and Economic Planning Directorate (State Cares Coordinating Unit)	14020216	16,705,000.00	0.00			16,705,000.00	212,901,389.75
	Ministry of Women Affairs (Women Livelihood Development)	14020216		0.00			0.00	630,000,000.00
	<b>Sub-Total COVID-19 Funds J-CARE</b>		<b>16,705,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,705,000.00</b>	<b>8,206,026,036.65</b>
	<b>Total OTHER CAPITAL RECEIPTS</b>		<b>84,645,333,925.41</b>	<b>58,664,000,000.00</b>	<b>58,664,000,000.00</b>	<b>-</b>	<b>14,986,267,925.41</b>	<b>54,711,402,371.20</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 6**

**LOANS AND BORROWINGS**

NOTE	DESCRIPTION	CODE	2025			ACTUAL 2024
			ACTUAL 2025	BUDGET	VARIANCE	
6	INTERNATIONAL LOANS AND BORROWINGS		N	N	N	N
	<b>International Loans/ borrowings (Islamic Development Bank)</b>					
	International Loans/Borrowings (IFAD)	14030206		1,600,000,000.00	(1,600,000,000.00)	
	International Loans/Borrowings (World Bank/ IDA)	14030207		2,000,000,000.00	(2,000,000,000.00)	
	International Loans/Borrowings (islamic Development Bank)	14030208	4,350,900,000.00	29,000,000,000.00	(24,649,100,000.00)	0.00
	World Bank Supported RAMP	1430209		2,000,000,000.00	(2,000,000,000.00)	
	World Bank Loan for SABER Programme	14020210	0.00	5,000,000,000.00	(5,000,000,000.00)	0.00
	International Loans/Borrowings (SUKUK)	14030211		20,000,000,000.00	(20,000,000,000.00)	
	International Loans/Borrowings (SMART Education)	14030212		25,000,000,000.00	(25,000,000,000.00)	
	<b>Sub-Total International LoansFunds</b>		<b>4,350,900,000.00</b>	<b>84,600,000,000.00</b>	<b>(80,249,100,000.00)</b>	<b>-</b>
	<b>DOMESTIC LOANS AND BORROWINGS</b>					
	Domestic Loans/ Borrowings from Other Government Entities(Ministry of Finance)	14030302	0.00	0.00	0.00	0.00
	Domestic Loans from NLNG (1st Loan)	14030302	45,000,000,000.00	0.00		
	Domestic Loans from NLNG (2nd Loan)	14030302	45,000,000,000.00			
	<b>Sub-Total Domestic Loan LoansFunds</b>		<b>90,000,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>		<b>94,350,900,000.00</b>	<b>84,600,000,000.00</b>	<b>(80,249,100,000.00)</b>	<b>0.00</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 7**

**SALARIES & WAGES - SUMMARY BY SECTOR**

7.A	PERSONNEL COST	2025			2024
	DESCRIPTION	ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
		N	N	N	N
	ADMINISTRATIVE SECTOR	3,534,137,452.03	5,826,731,000.00	2,292,593,547.97	3,512,316,167.26
	ECONOMIC SECTOR	4,945,042,651.48	8,315,975,000.00	3,370,932,348.52	2,139,115,325.82
	LAW & JUSTICE	2,934,170,215.69	2,372,222,000.00	(491,948,215.69)	1,759,553,021.53
	SOCIAL SECTOR	76,966,047,679.25	74,139,693,000.00	(2,633,354,679.25)	48,768,690,917.00
	CONSOLIDATED REVENUE FUND CHARGES	199,706,902.82	75,898,000.00	(36,601,433.93)	145,147,483.14
	<b>TOTAL</b>	<b>88,579,104,901.27</b>	<b>90,730,519,000.00</b>	<b>2,501,621,567.62</b>	<b>56,324,822,914.75</b>
<b>7.B</b>					
	PERSONNEL ANALYSIS	2025			2024
		ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
	TOTAL NO. OF EMPLOYEES	22,257	49,226		39,399
	TOTAL NO. EMPLOYED	2,572			6,043
	TOTAL NO. RETIRED	263			356
	TOTAL NO. DEAD	41			59
	TOTAL RESIGNATION	523			

	<b>TOTAL</b>	<b>25,656.00</b>	<b>49,226.00</b>	<b>-</b>	<b>45,857.00</b>
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**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 8

SOCIAL CONTRIBUTION

NOTE	20% Government Staff Contributory Pension	2025			2024
8	DESCRIPTION	ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
		N	N	N	N
	JANUARY	222,876,041.76	166,666,666.67	56,209,375.09	121,827,093.12
	FEBRUARY	232,216,978.10	166,666,666.67	65,550,311.43	121,915,539.08
	MARCH	218,310,415.15	166,666,666.67	51,643,748.48	121,671,143.81
	APRIL	217,773,634.05	166,666,666.67	51,106,967.38	121,913,675.22
	MAY	212,050,804.57	166,666,666.67	45,384,137.90	122,060,757.90
	JUNE	210,595,808.26	166,666,666.67	43,929,141.59	121,982,641.35
	JULY	210,531,798.95	166,666,666.67	43,865,132.28	123,049,370.59
	AUGUST	210,784,429.38	166,666,666.67	44,117,762.71	122,261,618.22
	SEPTEMBER	224,946,259.96	166,666,666.67	58,279,593.29	123,968,927.48
	OCTOBER	231,968,899.38	166,666,666.67	65,302,232.71	125,975,119.31
	NOVEMBER	345,871,599.42	166,666,666.67	179,204,932.75	123,250,175.94
	DECEMBER	347,652,899.35	166,666,666.67	180,986,232.68	220,215,147.97
	<b>TOTAL</b>	<b>2,885,579,568.33</b>	<b>2,000,000,000.00</b>	<b>885,579,568.33</b>	<b>1,570,091,209.99</b>

**REPORT OF THE ACCOUNTANT GENERAL**

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 9**

**SOCIAL BENEFITS**

NOTE	DESCRIPTION	2025					2024
		ACTUAL 2025	INITIAL BUDGET	REVIEW III	FINAL BUDJET 2024	VARIANCE	ACTUAL 2024
		<b>N</b>	<b>N</b>			<b>N</b>	<b>N</b>
	<b>State pension</b>						
	Gratuity	0.00	50,000,000.00		50,000,000.00	50,000,000.00	1,943,730.00
	Pension	470,622,279.64	560,000,000.00		560,000,000.00	89,377,720.36	525,630,496.73
	Death Benefits	0.00	50,000,000.00		50,000,000.00	50,000,000.00	-
9	Contract Staff Gratuity	0.00	60,000,000.00		60,000,000.00	60,000,000.00	20,001,129.28
	State Intervention to Contributory Pension Scheme		2,000,000,000.00		2,000,000,000.00	2,000,000,000.00	4,966,152,014.49
	<b>Admin &amp; Finance</b>						
	Severance Gratuity	4,011,675.00	31,656,000.00		31,656,000.00	27,644,325.00	-
	Once-in-4-Years Furniture Allowance	33,645,285.00	230,000,000.00		230,000,000.00	196,354,715.00	

<b>Jigawa State Head of Service</b>						
Severance Gratuity		54,012,000.00		54,012,000.00	54,012,000.00	
Bereaved Family Allowance	920,000.00	4,000,000.00		4,000,000.00	3,080,000.00	
Once-in-4-Years Furniture Allowance	29,948,880.00	88,000,000.00		88,000,000.00	58,051,120.00	-
<b>Jigawa State Rehabilitation Board</b>						
Social Security Benefit	141,948,000.00	395,300,000.00		395,300,000.00	253,352,000.00	-
<b>Sulu Lamido University</b>						
Once-in-4-Years Furniture Allowance	4,537,611.86	5,000,000.00		5,000,000.00	462,388.14	-
<b>TOTAL</b>	<b>685,633,731.50</b>	<b>3,527,968,000.00</b>	<b>-</b>	<b>3,527,968,000.00</b>	<b>2,842,334,268.50</b>	<b>5,513,727,370.50</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**OVERHEAD (OTHER RECURRENT)**

**NOTE 10**

	OVERHEAD COSTS BY SECTOR		2025			2024
S/N	DESCRIPTION		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL EXPENDITURE 2024
1	ADMINISTRATION SECTOR		24,138,126,721.36	23,323,807,000.00	(814,319,721.36)	18,485,505,703.47
2	ECONOMIC SECTOR		17,364,517,412.10	37,544,655,000.00	20,180,137,587.90	12,956,618,299.32
3	LAW AND JUSTICE SECTOR		1,728,715,931.67	2,148,800,000.00	420,084,068.33	1,467,184,486.27
4	SOCIAL SECTOR		15,182,717,928.03	21,052,870,000.00	5,870,152,071.97	18,745,963,613.56
	<b>GRAND TOTAL</b>		<b>58,414,077,993.16</b>	<b>84,070,132,000.00</b>	<b>25,656,054,006.84</b>	<b>51,655,272,102.62</b>

	OVERHEAD COSTS BY FUNCTION		2025			2024
S/N	DESCRIPTION		ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
			N	N	N	ACTUAL 2024
1	Transport & Travelling - General		5,004,644,256.41	9,009,779,000.00	4,005,134,743.59	4,350,721,532.50
2	Utilities General		799,840,255.31	913,596,000.00	113,755,744.69	791,030,729.19
3	Materials and Supplies - General		11,750,042,223.15	14,846,516,000.00	3,096,473,776.85	10,737,707,040.74
4	Maintenance Services - General		10,848,700,500.14	15,949,391,000.00	5,100,690,499.86	9,813,051,456.52
5	Training - General		1,565,822,980.55	2,874,267,000.00	1,308,444,019.45	1,566,177,232.46
6	Other Services - General		1,654,800,100.80	2,863,368,000.00	1,208,567,899.20	1,815,189,443.99
7	Consulting and Professional Services		960,255,000.36	2,296,738,500.00	1,336,483,499.64	693,045,828.90
8	Fuel and Lubricant - General		2,785,364,000.12	6,602,201,500.00	3,816,837,499.88	2,286,974,194.04
9	Financial Charges - General		35,896,200.58	46,704,000.00	10,807,799.42	23,686,896.49
10	Miscellaneous Expenses - General		23,008,712,475.74	28,667,571,000.00	5,658,858,524.26	19,577,687,747.79

	<b>TOTAL</b>		<b>58,414,077,993.16</b>	<b>84,070,132,000.00</b>	<b>25,656,054,006.84</b>	<b>51,655,272,102.62</b>
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**JIGAWA STATE GOVERNMENT OF NIGERIA  
 REPORT OF THE ACCOUNTANT GENERAL  
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 11**

**GRANTS AND CONTRIBUTIONS**

NOTE	DETAILS:	2025			2024
		ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
		N	N	N	N
22040109	Grant to Communities and NGOs		1,000,000.00	1,000,000.00	2,133,874,554.00
22040113	Assistance and Donation General		700,000.00	700,000.00	74,481,020.00
	<b>TOTAL</b>	-	<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>2,208,355,574.00</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

**NOTE 12**

**SUBSIDY**

NOTE	DETAILS:	2025			2024
		ACTUAL 2025	BUDGET 2025	VARIANCE	ACTUAL 2024
		N	N	N	N
<b>12</b>	SUBSIDY (Foreing Students)				
	Feb- 2025 Informatic Singapore	63,442,824.00	<b>4,000,000,000.00</b>		3,000,000.00
	May-2025 India university	16,292,640.00			5,794,896.00
	June-2025 Jojin Medical College China	6,364,800.00			8,050,000.00
	july-2025 Cyprus	3,091,343,308.48			23,288,444.00
	July- 2025 Singapore	29,432,080.00			41,602,090.00
	July- 2025 Singapore	83,923,000.00			24,924,870.00
	August- 2025 India	16,292,640.00			153,000,000.00
	November- 2025 Cyprus	115,664,689.00			4,000,000,000.00
	September- 2025 Cyprus	74,600,000.00			1,305,000,000.00
	September- 2025 Cyprus	60,306,640.00			103,000,000.00
	October- 2025 India	128,961,020.00			
October- 2025 Cyprus	76,423,400.00				
	<b>GRAND TOTAL</b>	<b>3,763,047,041.48</b>	<b>4,000,000,000.00</b>	<b>236,952,958.52</b>	<b>11,854,735,787.96</b>

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

**NOTE 13**

**DEPRECIATION ON PROPERTY, PLANT AND EQUIPMENT**

<b>NOTE</b>	<b>DETAILS:</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
<b>13A</b>	LAND & BUILDING	3,193,495,061.21	3,745,244,144.99
	INFRASTRUCTURE	9,326,296,629.56	10,799,662,098.87
	PLANT & MACHINERY	3,164,472,135.48	5,494,644,813.15
	TRANSPORTATION EQUIPMENT	3,725,801,269.77	4,048,956,610.86
	OFFICE EQUIPMENT	2,294,644,568.83	1,078,289,887.15
	FURNITURE & FITTINGS	6,361,207,127.60	4,446,745,125.67
	<b>SUB-TOTAL</b>	<b>28,065,916,792.45</b>	<b>29,613,542,680.69</b>

<b>NOTE 13 DEPRECIATION ON INVESTMENT PROPERTY</b>			
<b>NOTE</b>	<b>DETAILS:</b>	<b>2025</b>	<b>2024</b>
		<b>₱</b>	<b>₱</b>
<b>13B</b>	LAND & BUILDING	860,730,510.01	4,017,427,630.56
	INFRASTRUCTURE	470,948,038.30	871,270,478.76
	PLANT & MACHINERY	1,467,265,790.90	1,564,531,932.90
	TRANSPORTATION EQUIPMENT	3,005,363,908.70	2,564,959,309.17
	OFFICE EQUIPMENT	3,315,434,026.48	3,270,682,651.84
	FURNITURE & FITTINGS	1,755,733,331.61	2,674,575,844.05
	<b>SUB-TOTAL</b>	<b>10,875,475,606.00</b>	<b>14,963,447,847.28</b>
	<b>10.3</b>	<b>GRAND TOTAL</b>	<b>38,941,392,398.45</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 14**

**IMPAIRMENT ON PROPERTY, PLANT AND EQUIPMENT**

<b>NOTE</b>	<b>DETAILS:</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
<b>14A</b>	LAND & BUILDING	42,004,682,071.96	8,243,395,626.64
	INFRASTRUCTURE	6,115,037,425.27	8,581,769,411.26
	PLANT & MACHINERY	2,368,339,366.15	2,235,809,205.07
	TRANSPORTATION EQUIPMENT	1,213,675,033.83	1,213,675,033.83
	OFFICE EQUIPMENT	324,595,048.75	164,161,580.52
	FURNITURE & FITTINGS	1,126,682,461.72	752,377,386.29
	<b>SUB-TOTAL</b>	<b>53,153,011,407.69</b>	<b>21,191,188,243.60</b>

<b>NOTE 14</b>		<b>IMPAIRMENT ON INVESTMENT PROPERTY</b>	
<b>NOTE</b>	<b>DETAILS:</b>	<b>2025</b>	<b>2024</b>
		<b>₱</b>	<b>₱</b>
<b>14B</b>	LAND & BUILDING	1,005,287,360.53	9,201,637,318.80
	INFRASTRUCTURE	654,373,069.76	654,373,069.76
	PLANT & MACHINERY	636,529,229.06	636,529,229.06
	TRANSPORTATION EQUIPMENT	403,256,258.81	403,256,258.81
	OFFICE EQUIPMENT	311,402,028.69	311,402,028.69
	FURNITURE & FITTINGS	475,794,324.77	475,794,324.77
	<b>SUB-TOTAL</b>	<b>3,486,642,271.60</b>	<b>11,682,992,229.88</b>
	<b>14</b>	<b>GRAND TOTAL</b>	<b>56,639,653,679.28</b>

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

**NOTE 15**

**AMORTISATION**

NOTE	DETAILS:	2025	2024
		₦	₦
	GOODWILL/LEGACY ASSETS	576,728,467.27	483,700,418.75
	Research and Development	12,742,955.65	10,470,692.79
15	Broadcast Right	6,085,058.51	5,000,000.00
	Staff Human Intellect	264,709.78	217,508.00
	Licence and Trade Marcks	20,006,303.84	16,438,875.50
	<b>GRAND TOTAL</b>	<b>615,827,495.04</b>	<b>515,827,495.04</b>

# JIGAWA STATE GOVERNMENT OF NIGERIA

## REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

### NOTE 16

### BAD DEBT

NOTE	DETAILS:	2025	2024
16		₦	₦
	Youth Empowerment Programmes		
	Distribution of loan ATM to beneficiaries of J-CARES	0.00	117,000,000.00
	Empowerment loan to SMEs	75,000,000.00	75,000,000.00
	Intervention of mobile food vending machines	0.00	15,973,612.20
	Distribution of tricycle machines loan to youth	0.00	22,750,000.00
	Empowerment of N50,000.00 loan each to women and youth as start up capital	0.00	50,000,000.00
	Ministry of Finance (Special Carloan) Hiritage Bank	70,880,255.20	0.00
	<b>GRAND TOTAL</b>		<b>145,880,255.20</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE AUDITOR GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 17**

**PUBLIC DEBT CHARGES**

NOTE	PUBLIC DEBT CHARGES	2024		2025					
		BAL. B/F 2025	ADDITIONAL LOAN 2025	TOTAL LOAN 2025	ACTUAL REPAYMENT 2025 (PRINCIPAL)	BUDGET	VARIANCE	VARIANCE (%)	OUTSTANDING LOAN C/F 2025
				N			N		N
17	Domestic Loan Re-payment (Principal & Interest)	1,329,234,426.88	2,029,342,980.00	-	1,758,577,406.83	3,200,000,000.00	1,170,657,020.00	63.42	1,600,000,000.05
	External Loan Re-payment (Principal & Interest)	35,839,020,118.34	34,389,916.44	35,873,410,034.78	0.00	1,200,000,000.00	1,165,610,083.56	2.87	35,873,410,034.78
	Contractual Liabilities					300,000,000.00	300,000,000.00		
	<b>TOTALS</b>	<b>37,168,254,545.22</b>	<b>2,063,732,896.44</b>	<b>35,873,410,034.78</b>	<b>1,758,577,406.83</b>	<b>4,700,000,000.00</b>	<b>2,636,267,103.56</b>	<b>43.91</b>	<b>37,473,410,034.83</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 18** **OTHER CONSOLIDATED REVENUE FUND CHARGES**

<b>NOTE</b>	<b>DESCRIPTION</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
18	Other Consolidated Revenue Fund Charges	-	
		-	-

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 19**

**CAPITAL EXPENDITURE SUMMARY BY SECTOR**

<b>S/N</b>	<b>DESCRIPTION</b>	<b>ACTUAL EXPENDITURE 2025</b>	<b>INITIAL BUDGET 2025</b>	<b>CONTINGENCY</b>	<b>SUPPLEMENTARY</b>	<b>REVIEW I - III</b>	<b>FINAL BUDGET 2025</b>	<b>VARIANCE</b>	<b>ACTUAL EXPENDITURE 2024</b>
1	ADMINISTRATIVE SECTOR	14,656,280,311.88	25,807,450,000.00	-	4,711,400,000.00	(470,000,000.00)	30,048,850,000.00	15,392,569,688.12	20,010,317,862.09
2	ECONOMIC SECTOR	212,299,147,642.72	321,967,531,000.00	-	37,728,076,000.00	(2,759,000,000.00)	356,936,607,000.00	144,637,459,357.28	161,307,000,392.93
3	LAW AND JUSTICE	1,004,437,436.13	3,369,750,000.00	-	1,086,000,000.00	-	4,455,750,000.00	3,451,312,563.87	606,014,820.76
4	SOCIAL SECTOR	113,620,499,111.98	183,252,789,000.00	-	17,045,510,000.00	(4,610,700,000.00)	195,687,599,000.00	82,067,099,888.02	63,467,547,243.58
	<b>TOTAL</b>	<b>341,580,364,502.71</b>	<b>534,397,520,000.00</b>	<b>-</b>	<b>60,570,986,000.00</b>	<b>(7,839,700,000.00)</b>	<b>587,128,806,000.00</b>	<b>245,548,441,497.29</b>	<b>245,390,880,319.36</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 20

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2025	2024
<b>20A</b>				₦	₦
	1	Government House	Zenith Bank	342,274,661.61	46,899,300.89
	2	Deputy Governor's Office	GTBank	20,585,271.00	1,298,771.08
	3	Directorate of Protocol	Zenith Bank	13,612,448.22	101,013.67
	4	Due Process & Project Monitoring Bureau	Zenith Bank	1,164,832.45	877,389.58
	5	Pilgrim Welfare Agency	FCMB	64,712,059.54	16,745.98
	6	Administration & Finance Directorate	Sterling Bank	745,369.99	10,509.56
	7	Liaison Office Kaduna	Unity Bank	1,649.44	2,084.74
	8	Liaison Office Lagos	Unity Bank	233.02	716.49
	9	Liaison Office Kano	Unity Bank	10,751,627.78	1,065.01
	10	Liaison Office Abuja	Zenith Bank	15,538.04	3,588.67
	11	Chieftaincy & Religious Affairs Department	Zenith Bank	287,056.38	3,645,624.54
	12	Jigawa State Hisbah Board			-
	13	Research, Evaluation and Political Affairs Directorate	Zenith Bank	183,711.25	254,325.67
	14	Special Service Directorate	Zenith Bank	403,848,526.38	13,603,201.86
	15	Council Affairs Department	UBA	3,287.37	4,916.17
	16	Jigawa State Agency for the Control of AIDS	FCMB	1,576.26	3,433.33
	17	Jigawa State Agricultural Research Institute Kazaure	Zenith Bank	500,403.93	2,349.62
	18	State House of Assembly	Fidelity	15,316,213.00	1,602,869.97
	19	State House of Assembly	Fidelity	64,911,898.97	4,891,145.51
	20	State House of Assembly	Fidelity	2,390,648.81	265,864.26
	21	State House of Assembly	Fidelity	29,489,209.44	41,341,984.82

22	State House of Assembly	FIDELITY BANK	109,043,966.98	17,899.00
23	Office of the Head of State Civil Service	Unity Bank	1,634.76	28,774,223.01
24	Establishment and Service Matters Directorate	First Bank	113.73	6,463.85
25	Manpower Development and Training Directorate	First Bank	1,634.76	13,961.87
26	Directorate of Salary and Pension Administration	FCMB	42,762,145.73	89,519,631.32
27	Manpower Development Institute	UBA	796,119.37	3,694.98
28	Office of the Auditor General	Polaris bank	505,124.86	326,836.31
29	Directorate of Local Government Audit	Access Bank	8,930,652.56	40,851,356.50
30	Jigawa State Audit Service Commission		0.00	0.00
31	Civil Service Commission	Eco Bank	16,048,082.14	11,569.18
32	Local Government Service Commission	Sterling Bank	10,340,143.45	65,837,652.56
33	Local Government Service Commission(IGR)	Unity Bank	429,584.97	
34	State Independent Electoral Commission	Zenith Bank	86,825.94	14,906,389.39
35	Ministry For Special Duties	Keystone Bank	3,554,621.20	17,809.74
36	Guidance and Counselling Department	Unity Bank	77,603.14	574.34
37	State Emergency Management Agency (SEMA)	Unity Bank	27,156,661.48	165,962,678.84
38	Ministry of Agriculture & Natural Resources	Sterling Bank	140,159.31	124.00
39	Ministry of Agriculture & Natural Resources(Capital)	Zenith Bank	4,900,164.90	1,689,556.12
40	Jigawa State Agricultural & Rural Development Authority	Zenith Bank	238,465.52	
41	Jigawa State Agricultural & Rural Development Authority	Zenith Bank	4,900,164.90	
42	Farmers And Herdsman Board	Unity Bank	37,299,859.30	657,842.87
43	Ministry of Finance (Professional Loan)	Keystone Bank	1,367,252.00	3,294,323.96

44	Ministry of Finance (Admin and Finance)	Unity Bank	964,635,837.80	251,660,885.32
45	Ministry of Finance (Car Loan Main Account)	Unity Bank	66,396,938.62	5,515,153.25
46	Accountant General Office (Overhead)	Zenith Bank	280,207,534.90	1,031,954,006.61
47	State Internal Revenue Service	Eco Bank	3,396.37	3,116,775.79
48	Ministry of Commerce, Industries and Co-operatives	GTBank	1,724.84	50,335.92
49	Mineral Resources Development Agency	Unity Bank	516.61	1,130.04
50	State Investment Promotion Agency	GTBank	8,898.92	21,347.00
51	Jigawa State Agency for Youth Empowerment and Employment	Unity Bank	8,191.00	37,088.28
52	Ministry of Works & Transport	Unity Bank	55,201.84	12,423.40
53	Jigawa Roads Maintenance Agency	Unity Bank	323,605.51	32,154.64
54	Rural Electricity Board	Unity Bank	28,917.76	8,176,792.24
55	Fire Service Directorate	Unity Bank	1,870.67	1,075,920.00
56	Ministry of Budget and Economic Planning	Fidelity	2,247,769.64	988,162.29
57	Economic Planning Board	Zenith Bank	242,659.83	86,455.93
58	Jigawa State Bureau of Statistics (JSBS)	Unity Bank	47,906,100.86	61,435,680.41
59	Ministry of Water Resources	Zenith Bank	70,010,207.27	31,641,474.12
60	Jigawa state Water Board	Unity Bank	7,005.91	270,472.89
61	Rural Water Supply and Sanitation Agency	Unity Bank	272,665.84	8,955.35
62	Small Town Water Supply Agency	Unity Bank	10,064.33	87,111.55
63	Ministry of Lands, Housing, Urban & Regional Planning Development	Zenith Bank	818,175,054.07	30,900,820.36
64	Jigawa State Housing Authority	Access Bank	4,267,408.72	4,052,262.58
65	Urban Development Board	Unity Bank	345,015.74	71,332.24
66	Dutse Capital Development Authority (DCDA)	Access Bank	156,332.80	21,925.32
67	High Court of Justice	Unity Bank	617,900,013.69	68,263,445.46
68	Sharia Court of Appeal	Zenith Bank	124,144,923.76	3,051,365.37

69	Judicial Service Commission	Zenith Bank	57,658,369.53	6,980.23
70	Ministry of Justice	Sterling Bank	806.18	4,605.60
71	Justice Sector and Law Reform Commission	Eco Bank	10,724,060.21	
72	Ministry of Women Affairs & Social Development	Zenith Bank	43,765.96	27,738.08
73	Jigawa State Rehabilitation Board	Eco Bank	168,031,142.74	0.00
74	Ministry of Power & Energy	Zenith Bank	10,819.66	4,513,739.38
75	Ministry of Basic Education	Zenith Bank	251,729.92	10,771,957.41
76	State Universal Basic Education Board (SUBEB)	Unity Bank	152,186,179.78	302,061,764.08
77	Jigawa State Agency for Nomadic Education	Zenith Bank	45,998,991.08	22,219.12
78	Agency for Mass Education	Eco Bank	29,609,525.29	1,898.09
79	Jigawa State Tsangaya Board	Polaris bank	36,360,042.63	
80	Ministry of Higher Education, Science & Technology	Zenith Bank	108,070.34	5,531,960.72
81	State Educational Inspectorate & Monitoring Unit	Zenith Bank	5,551,175.28	971.87
82	Dutse Model / Capital School	Unity Bank	2,131,036.97	2,444,467.07
83	Bamaina Academy	Unity Bank	132,425.57	844,302.67
84	Science & Technical Education Board	Zenith Bank	483,057.56	1,859,186.26
85	Islamic Education Bureau	UBA	17,010,184.86	2,879,709.46
86	Library Board	Access Bank	9,112.31	1,090.31
87	Jigawa State Scholarship Board	Unity Bank	122,197.05	616,804.97
88	Sule Lamido University - Main Account	Zenith Bank	1,175,824,413.27	707,323,477.57
89	Sule Lamido University - Overhead	UBA	14,901,644.68	15,664,434.58
90	Sule Lamido University Overhead- 2	Access Bank	2,464,298.79	1,247,579.01
91	Sule Lamido University - Revenue	Unity Bank	24,302,002.80	32,984,238.62
92	Sule Lamido University (STUDENT ACCOUNT)	Zenith Bank	46,311,506.99	204,830,652.21

93	Sule Lamido University MAIN ACCT 2	Zenith Bank	-	971,566,297.73
94	Jigawa State Polytechnic	Zenith Bank	20,501,188.03	96,775,440.80
95	Binyaminu Usman Polytechnic, Hadejia	U B A PLC	48,447,335.84	18,708,201.28
96	Binyaminu Usman Polytechnic, Hadejia	U B A PLC	64,497.97	74,081.53
97	Binyaminu Usman Polytechnic, Hadejia	U B A PLC	1,512.96	2,061.91
98	Institute of Information Technology	Polaris bank	415,365.39	335,049.42
99	Jigawa State College of Education	Polaries	0.00	11,077,313.02
100	Jigawa State College of Education	U B A PLC	66,232.47	55,151,144.36
101	Jigawa State College of Education and Legal Studies	Unity Bank	3,001,391.70	286,073.14
102	Jigawa State College of Education and Legal Studies(SAVING & Loan)	Zenith Bank	176,194.62	2,663,382.90
103	Jigawa State College of Remedial Studies, Babura	Unity Bank	634,580.59	4,141.29
104	Jigawa State College of Remedial Studies, Babura	Zenith Bank	237,090.82	56,740.23
105	Ministry of Health	Union Bank	339,826,721.96	376,337,487.12
106	Babura General Hospital	Union Bank	147,847.53	1,923.20
107	Babura General Hospital	Zenith Bank	17,326.78	
108	Birnin Kudu General Hospital	Unity Bank	165,766.73	183,915.03
109	Birniwa General Hospital	Unity Bank	637,258.85	103,407.18
110	Birniwa General Hospital	Unity Bank	11,440.05	6,495.05
111	Bulangu Cottage Hospital	Union Bank	156,563.35	14,937.20
112	Dutse General Hospital	Unity Bank	18,854.34	5,616,469.05
113	Dutse General Hospital	Union Bank	46,142.00	16,122.90
114	Gumel General Hospital	Union Bank	19,885,132.44	65,503.03
115	Gumel General Hospital	Union Bank	2,513,642.70	5,808,349.16
116	Gumel General Hospital	Union Bank	197,499.71	0.00
117	Gumel General Hospital	Union Bank	1,035,403.81	0.00

118	Gwaram Cottage Hospital	Unity Bank	1,557.17	2,615.24
119	Hadejia General Hospital	Zenith Bank	49,584.73	1,546,367.37
120	Hadejia Tuberculosis and Leprosy Hospital	Unity Bank	715,410.85	4,237.17
121	Jahun General Hospital	Union Bank	4,914.85	100,042.10
122	Jahun General Hospital	Union Bank	191,863.60	
123	Kafin Hausa General Hospital	Union Bank	7,446.93	8,054.57
124	Kafin Hausa General Hospital	Union Bank	19,938.39	
125	Kazaure General Hospital	Polaris bank	101,068.37	863,160.36
126	Kazaure Psychiatric Hospital	Unity Bank	17,790.80	2,766.10
127	Ringim General Hospital	Polaris bank	25,447.94	68,292.02
128	Primary Health Care Development Agency	Access Bank	30,591,286.38	9,445,827.13
129	Office of the Provost, College of Nursing Science	Polaris bank	6,048,241.80	5,064,783.96
130	College of Nursing Science Birnin Kudu	Unity Bank	441.97	849,042.83
131	College of Midwife Birnin Kudu	Polaris bank	1,503,123.87	6,034,262.02
132	College of Nursing Birnin Kudu	Unity Bank	441.97	894,042.83
133	College of Nursing Science Hadejia	Polaris bank	990,467.15	534,292.98
134	School of Midwifery Babura	Unity Bank	28,248.09	1,692,731.77
135	College of Nursing Science Babura	Polaris bank	1,215,145.32	2,917,060.10
136	College of Nursing Science Babura	Polaris bank	11,840.16	
137	College of Health Science and Technology Jahun	Unity Bank	49,861.37	60,832.74
138	College of Health Science and Technology Jahun	GTBank	0.00	1,049,791.82
139	Rasheed Shekoni Specialist Hospital	Access Bank	0.00	29,465.99
140	Ministry of Information Youths, Sports and Culture	Unity Bank	10,866,207.30	330,708.03
141	History and Culture Bureau	Eco Bank	7,827.66	8,003.44
142	Jigawa State Television	GTBank	22,566.52	118,720.59

143	Jigawa Television Broadcasting House	Unity Bank	461,228.27	0.00
144	Jigawa State Broadcasting Corporation (Radio)	Access Bank	37,759.86	62,358.37
145	Jigawa State Printing Press	Unity Bank	16,738.23	13,160.18
146	Jigawa State Sports Council	Eco Bank	74,316,818.57	4,513,739.38
147	Ministry of Environment	Unity Bank	149,104.61	51,567,812.47
148	Jigawa State Environmental Protection Agency (JISEPA)	Zenith Bank	2,859.00	37,894.70
149	Alternative Energy Agency	Access Bank	3,158.33	13,404.58
150	Ministry Of Local Government	Sterling Bank	5,481,541.77	28,171,326.61
151	JIPHARMA (DRUGS ACCOUNT)	Unity Bank	300,415,061.13	
152	Resident Identity Management Agency	Zenith Bank	6,561.06	-
153	JS PUBLIC COMPLAINTS & ANTI CORRUPTION COMMISSION	GTBank	9,237,303.11	3,249,069.40
154	General Hospital Guri		0.00	
155	General Hospital Garki		0.00	-
156	General Hospital Gwiwa		1,332,707.12	377,205.65
157	JICHIMA	CBN	165,310,697.25	
158	JICHIMA	First Bank	543,907,187.22	
159	JICHIMA	stambic	286,437,500.47	
160	JICHIMA	UBA	35,164,434.67	
161	JICHIMA	Zenith Bank	882,103,684.08	
162	JICHIMA	Jaiz Bank	148,472,840.07	
163	JICHIMA	Sterling Bank	3,213,632.57	
164	JICHIMA	TAJ Bank	1,605,908,932.27	
			<b>10,579,617,084.12</b>	<b>4,987,378,351.96</b>

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**CASH AND CASH EQUIVALENTS**

<b>NOTE</b>	<b>S/NO.</b>	<b>Account Name</b>	<b>BANK</b>	<b>2025</b>	<b>2024</b>
20C	1	Rural Water Supply and Sanitation Agency	FIDELITY BANK	6,630,718.71	8,955.35
	2	State Universal Basic Education Board (SUBEB) SBMC/SIP PROJECT A/C	Polaris Bank	1,068,197.83	1,644,973.50
	3	State Universal Basic Education Board (SUBEB) SELF HELP A/C	Sterling Bank	1,055,803.21	55,803.21
	4	State Universal Basic Education Board (SUBEB) TPD A/C	FIDELITY BANK	113,958,901.69	15,370,247.38
	5	State Universal Basic Education Board (Physically & Mentally Challenge)	ZENITH BANK	31,766.40	6,592,299,050.03
	6	State Universal Basic Education Board (SUBEB) MATCHING GRANT	ZENITH BANK	14,708,723,346.26	1,220,632,492.51
	7	State Universal Basic Education Board (SUBEB) BESDA PRIO DISABILTY LINK	ZENITH BANK	15,749.60	161,293,647.45
	8	State Universal Basic Education Board (SUBEB) BESDA ADVANCED A/C	ZENITH BANK	275,385,050.88	524,105,909.46
	9	Sule Lamido University (TETFUND EDUCATION ACCOUNT)	Sterling Bank	63,719,667.87	63,113,139.87
	10	Sule Lamido University (TETFUND PROJECT ACCOUNT)	Access Bank	352,248,567.46	669,794.65
	11	Sule Lamido University (RETENTION ACCOUNT)	Sterling Bank	52,329,423.37	3,625,805.33
	12	Sule Lamido University (TETFUND USD DOMICILIARY A/C \$ 546.37 @ N1,355.22.00)	Access Bank	740,451.55	342,765.58
	13	Sule Lamido University (NEED ASSESSMENT PROJECTS ACCOUNT)	CBN	3,625,805.33	237,346,751.72
	14	Sule Lamido University (AWARD & PRIZES ACCOUNT)	Access Bank	342,765.58	10,556,437.04
	15	Jigawa State Polytechnic (TETFUND PROJECT)	ZENITH BANK	353,520,871.56	21,832,502.93

16	Jigawa State Polytechnic (TETFUND Education)	ZENITH BANK	20,501,188.03	154,985,997.73
17	Binyaminu Usman Polytechnic, Hadejia (TETFUND Education)	Access Bank	510,202,936.66	1,592,940.71
18	Institute of Information Technology	ZENITH BANK	3,587,945.89	55,151,444.36
19	Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	ZENITH BANK	23,511,051.63	
20	Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	Polaris Bank	36,653,992.46	10,050,740.39
21	Jigawa State Agency for Youth Empowerment and Employment (J CARES)	UBA	944,964.99	1,608,162,569.87
22	Jigawa State Agency for Youth Empowerment and Employment (5% CSR)	FIDELITY BANK	2,067,244,888.78	2,936,027.40
23	Jigawa State Printing Press	Access Bank	49,154.64	781,483,612.99
24	Jigawa state Agriculture Acresal RE-4 SEM-ARI LS	Zenith Bank	64,965,417.93	13,128,644,112.15
25	Jigawa state Agriculture Acresal RE-4 SEM-ARI LS (@ N1,450.30.00 Official rate on 31st DEC. 2024)	STERLING BANK	1,070,317,658.23	129,642,566.42
26	Jigawa state Agriculture Acresal RE-4 SEM-ARI LS	STERLING BANK	214,431,763.40	5,908,212.00
27	Special Intervation Program SIPS	FCMB	8,077.24	948,064.85
28	Suitanable Delopment Grants	First Bank		31,766.40
29	NG CARES (Commerce)	ZENITH BANK	4,779.87	
30	NG CARES (RA 3 FADAMA)	JAIZ BANK	27,164,424.13	15,060,129.38
31	NG CARES (CASH TRANSFER UNIT)	JAIZ BANK	102,622.07	211,009,393.35
32	NG CARES (EMPOWERMENT)	JAIZ BANK	944,964.99	8,127,875.47
33	NG CARES (BUDGET)	Zenith Bank Plc	92,368,081.11	
34	IMPACT Project (Dollar Acct. (\$898,628.55 @ 1,450.30)	Sterling Bank	1,303,280,986.07	35,576,427.13
35	DD IMPACT Project Govt Acct	Sterling Bank	217,432,831.33	7,410,298.27
36	CP IMPACT Project Co.	Sterling Bank	99,727,733.56	7,389,190,518.85

37	JS NFW Program Account (Dollar Acct. (\$2,587,501.80@ 1,450.30))	Key Stone	3,752,653,860.54	509,782,516.50
38	JS NFW Program Account	Key Stone	1,521,492,149.01	77,629,941.75
39	JS NFW Program Account	Key Stone	49,626,530.56	4,935,000,000.00
40	IDB (Draw down Account)	Fidelity Bank		427,869,350.15
41	AGILES Project (USD \$ 3,865,064.92 @ 1,450.30)	UNION BANK	5,605,503,653.48	46,452,758.40
42	AGILES Project (USD \$ 95,322.38 @ 1450.30)	UNION BANK	138,246,047.71	7,402,500,000.00
43	AGILES Project	UNION BANK	312,711,019.44	160,884,676.37
44	AGILES Project	UNION BANK	21,654,308.25	87,770,941.20
45	AGILES Project	UNION BANK	14,160,884.96	
			<b>33,102,891,004.25</b>	<b>46,046,701,158.10</b>

**CASH AND CASH EQUIVALENTS**

NOTE	S/NO.	Account Name	BANK	2025	2024
20D	1	JS Govt. Proceed A/c	Access Bank Plc	8,966,421.99	8,966,421.99
	2	JS ECA Concessional Loan Acct.	Access Bank Plc	0.00	202,590,360.37
	3	Fatara Housing Estate	FCMB PLC	996,845,398.47	300,266,133.12
	4	JS Housing Loan Account	Unity Bank Plc	21,533,908.10	21,533,908.10
	5	JS Dev Area Fund	Zenith Bank Plc	4,562,172.50	4,562,172.50
	6	JS Govt. Salary Account	GTBank Plc	397,756,846.98	511,833,370.47
	7	JS Stablization Acct.	Zenith Bank	48,746,803.65	48,746,803.65
	8	JS Ecological Fund Account	Sterling Bank Plc	2,833,821,251.22	1,276,972,256.71
	9	VAT Account	UBA Plc	5,939,496,043.96	4,405,596,850.02
	10	Covid-19 Support Account	UBA Plc	78,937.42	78,937.42
	11	FAAC Account	Zenith Bank Plc	1,257,040,772.11	6,516,823,264.75

12	FAAC (Dom)Account \$3,463,846.41 @ N 1,450.30 (2025) Official rate	Zenith Bank Plc	5,023,616,448.42	3,909,770.20
13	JS Expenditure Acct.	Zenith Bank Plc	4,104,041,171.74	1,030,824,993.74
14	JS Stablization Fund Acct.	Zenith Bank Plc	48,746,803.65	634,662,697.50
15	Scholaship Payment (Dom) Acct.(\$29,182.86 X N1,450.30.00)	Zenith Bank Plc	42,323,901.86	129,410,817.55
16	St & LG Joint Proj. Acct	Zenith Bank Plc	1,849,664,713.89	14,447,310,370.67
17	Retention Account	Zenith Bank Plc	3,497,168,490.94	2,316,966,693.42
18	Revenue Account	Zenith Bank Plc	2,498,195,868.20	4,681,234,881.76
19	JS Expenditure Dollar Acct \$ 48,38 @ N 1,450.30 as at 31st Dec, 2025	Zenith Bank Plc	70,165.51	2,149,130,697.35
20	Accountant General Account (Unity Bank, Kiyawa Road)	Unity Bank Plc	1,000,000,000.00	500,000,000.00
21	Accountant General Account (Unity Bank, Sharada Kano)	Unity Bank Plc	0.00	500,000,000.00
23	JS Scholaship Payment Acct.	Zenith Bank Plc	510,142,865.78	952,499,451.35
24	JS Accountant General Investment Account	FCBM Plc	1,000,000,000.00	1,000,000,000.00
25	JS AG FAAC Deposit Account	Union Bank plc	0.00	1,000,000,000.00
26	FAAC Deposit Account	Newworld Micro	20,000,000.00	470,000,000.00
27	JS FAAC Deposite Account	Zenith Bank	1,000,000,000.00	5,000,000,000.00
28	WSSSRP Account	First Bank Plc	20,250,364.47	40,250,364.47
29	JS Flood Disaster	First Bank Plc	734,234,878.19	1,911,150,352.50
30	JS Emergency Preparedness and Response Account	Zenith Bank Plc	14,180.75	346,686,580.00
31	JS NLNG Dividend Receivables Operations	Zenith Bank Plc	6,568,028.36	0.00
32	JS Accountant General Investment Account	First Bank Plc	1,100,000,000.00	
33	JS Accountant General Investment Account	TAJ Bank	1,000,000,000.00	0.00
			<b>32,863,886,438.16</b>	<b>50,412,008,149.61</b>
	<b>TOTAL</b>		<b>76,546,394,526.53</b>	<b>101,446,087,659.67</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 21**

**INVENTORIES**

NOTE	INVENTORIES	2025	2024
		₦	₦
	ENGINEERING STORES	3,208,325,011.64	2,307,229,011.64
	MEDICAL STORES	10,180,490,419.68	5,114,384,419.90
	INDUSTRIAL & CHEMICAL STORES	789,754,214.30	565,789,213.20
	FUEL & LUBRICANTS	245,895,688.20	235,669,411.20
	AGRICULTURAL INPUTS	6,568,895,458.21	4,568,965,547.21
<b>21</b>	FARM STOCK	7,892,456,214.00	652,354,002.31
	SCHOLASTIC MATERIALS	3,856,245,456.15	2,745,221,456.15
	STATIONERIES STORES	558,897,471.11	457,482,741.11
	PRINTED MATERIALS	997,254,568.40	899,784,526.30
	BUILDING MATERIALS	489,654,845.00	328,441,726.25
	PROPERTY HELD FOR SALE	3,689,478,554.22	3,586,774,554.22
	OTHER STOCK	2,598,954,256.14	2,468,954,256.14
	WORK-IN-PROGRESS	9,854,125,891.00	8,587,492,338.13
	<b>TOTAL</b>	<b>50,930,428,048.05</b>	<b>32,518,543,203.76</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 22**

**RECEIVABLES**

<b>NOTE</b>	<b>DESCRIPTION</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
	Directorate of Economic Empowerment	6,361,982,691.50	3,631,954,000.00
	Ministry for Local Government		
	Jigawa State Television		
	Ministry of Commerce & Co-operative		
	Jigawa State Inland Revenue Services		
	Manpower Development Institute		
	J CARE Programme		
	<b>Total</b>	<b>6,361,982,691.50</b>	<b>3,631,954,000.00</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 23** **LOANS GRANTED**

NOTE		2025	2024
	<b>LOCAL LOANS</b>	<b>₦</b>	<b>₦</b>
	Loan to State Governments Staff (Motor Vehicle)	722,809,878.21	744,328,387.03
	Loan to State Governments Staff (Motor Cycle)	28,150,000.00	29,200,000.00
	Loan to State Governments Staff (Refurbishing)	40,600,000.00	38,800,000.00
	Loan to State Governments Staff (Bicycle)	5,500,000.00	5,300,000.00
<b>23</b>	Loan to State Governments Staff (Professional)	15,500,000.00	0.00
	Loan to State Governments Staff (Housing)		0.00
	Loan to Political Office Holders (Housing)		188,881,241.40
	Ministry of Finance		0.00
	Jigawa State Agency for Youth Empowerment and Employment	1,241,149,900.00	11,905,893,365.00
	JIPHARMA		0.00
	<b>Sub - Total</b>	<b>2,053,709,778.21</b>	<b>12,912,402,993.43</b>

# JIGAWA STATE GOVERNMENT OF NIGERIA

## REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

### NOTE 24

### INVESTMENTS

NOTE	INVESTMENTS	2025	2024
		₦	₦
	<b>LOCAL INVESTMENTS</b>		
	State Investment Promotion Agency (INVEST & PROP. LTD)	3,109,519,379.83	888,855,199.56
	JIPHARMA	1,128,491,321.00	969,843,957.00
	Jigawa Contributory Health Care Management Agency (JICHMA)	5,220,543,745.60	4,851,717,831.38
24	Jigawa Savings and Loans Bank	8,816,455,967.00	3,981,614,223.00
	Jigawa State Agricultural Supply Company Ltd.	7,526,882,951.71	12,143,929,007.80
	KEDCO	2,000,000,000.00	1,000,000,000.00
	Jigawa Hotels Ltd (3 Star Hotel)	749,256,545.80	-
	<b>Sub - Total</b>	<b>28,551,149,910.94</b>	<b>23,835,960,218.74</b>

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31st DECEMBER, 2025

**PROPERTY, PLANT AND EQUIPMENT**

**NOTE 25**

NOTE	DETAILS:	2025	2024
	<b>LAND &amp; BUILDING</b>	<b>₦</b>	<b>₦</b>
	LAND & BUILDINGS - OFFICE	92,972,914,200.52	57,773,599,273.41
	LAND & BUILDINGS - RESIDENTIAL	69,510,140,451.93	41,747,987,411.56
	AGRICULTURAL FARM LAND	55,891,855,834.03	44,138,987,664.23
	STORAGE FACILITIES	14,598,003,714.04	9,218,698,412.03
		<b><u>232,972,914,200.52</u></b>	<b><u>152,879,272,761.23</u></b>
	<b>INFRASTRUCTURE</b>		
	ROADS & BRIDGES	270,388,617,077.96	116,072,757,947.69
	FEEDER ROADS & BRIDGES	39,390,713,924.74	16,909,694,099.49
	LABORATORY/WORKSHOPS EQUIPMENT	7,722,826,732.63	3,315,264,554.02
	SPORT GROUND/PREMISES	3,640,723,492.34	1,562,894,256.60
	PARKS & RESERVES	1,337,666,608.41	574,235,166.15
	SECURITY INSTALLATIONS/ EQUIPMENT	1,017,480,211.16	436,785,155.91
	ICT INSTALLATIONS NETWORK	22,289,572,919.85	9,568,495,265.23
	WATER DISTRIBUTION NETWORK	19,118,527,893.77	8,207,225,158.04
	CULVERTS/ DRAINAGE NETWORK	13,947,561,959.24	5,987,426,544.62
	DAMS	3,702,613,117.89	1,589,462,311.14
	SPECIALISED RESEARCH EQUIPMENT ( )	6,953,836,513.93	2,985,151,487.56
		<b><u>389,510,140,451.93</u></b>	<b><u>167,209,391,946.45</u></b>

<b>PLANT &amp; MACHINERY</b>		
EARTH MOVING EQUIPMENT	3,450,785,941.17	2,694,500,611.25
HOSPITAL EQUIPMENT	17,419,318,602.95	13,601,644,791.48
EDUCATIONAL EQUIPMENT	11,012,032,745.86	8,598,600,281.41
POWER PLANTS	5,076,674,385.46	3,964,054,122.15
POWER/COMMUNICATION EQUIPMENTS	10,407,975,647.50	8,126,930,276.81
	<b>47,366,787,322.95</b>	<b>36,985,730,083.09</b>
<b>TRANSPORTATION EQUIPMENT</b>		
MOTOR VEHICLES	10,208,227,425.75	8,022,074,763.32
TRICYCLE	607,714,718.29	477,568,994.26
MOTOR CYCLES	623,108,997.68	489,666,497.09
BICYCLE	27,433,912.97	21,558,777.22
	<b>11,466,485,054.69</b>	<b>9,010,869,031.89</b>
<b>OFFICE EQUIPMENT</b>		
COMPUTERS	3,294,634,121.09	1,035,694,154.55
PRINTERS	168,489,109.34	52,965,877.01
SCANNERS	154,501,857.25	48,568,874.28
PHOTOCOPIERS	151,562,607.00	47,644,897.84
TYPE-WRITERS	2,352,949.96	739,668.33
TELEVISION SETS	209,283,278.09	65,789,844.88
RADIO SETS	129,039,486.01	40,564,577.57
AIR -CONDITIONER	2,330,264,396.22	732,536,944.93
PROJECTORS	1,901,797.90	597,845.13
BINDING EQUIPMENT	49,871,372.19	15,677,458.18
	<b>6,491,900,975.05</b>	<b>2,040,780,142.70</b>

<b>FURNITURE &amp; FITTINGS</b>		
CHAIRS	7,966,256,008.02	3,481,685,708.33
TABLES	7,144,763,552.81	3,122,648,974.15
FILE CABINETS/ CUPBOARDS	1,097,019,346.72	479,456,921.47
REFREGRIATORS/HEATERS	1,806,354,636.44	789,474,894.55
EXECUTIVE SATS	1,804,477,436.30	788,654,456.33
CEILING FANS	1,339,415,689.25	585,397,262.92
SAFE/FIRE PROVED CABINETS	1,375,362,564.84	601,107,996.15
	<b><u>22,533,649,234.39</u></b>	<b><u>9,848,426,213.90</u></b>
<b>GRAND TOTAL</b>	<b><u>710,341,877,239.53</u></b>	<b><u>377,974,470,179.26</u></b>

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

**NOTE 26**

**INVESTMENT & PROPERTIES**

NOTE	DETAILS	2025	2024
	<b>INVESTMENT - LAND &amp; BUILDING</b>	<b>₦</b>	<b>₦</b>
	INVESTMENT - LAND & BUILDINGS - OFFICE	103,858,495,506.14	86,548,746,255.12
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	69,098,920,986.66	57,582,434,155.55
	INVESTMENT - AGRICULTURAL	43,677,066,770.22	36,397,555,641.85
		<b><u>216,634,483,263.02</u></b>	<b><u>180,528,736,052.52</u></b>
	<b>INVESTMENT - INFRASTRUCTURE</b>		
	INVESTMENT - ROADS & BRIDGES	7,771,506,856.53	5,978,082,197.33
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	2,075,953,705.64	1,596,887,465.88
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	2,205,953,687.03	1,696,887,451.56
	INVESTMENT - WATER DISTRIBUTION NETWORK	3,321,232,936.27	2,554,794,566.36
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	3,626,293,130.91	2,789,456,254.55
	INVESTMENT - DAMS	640,330,007.46	492,561,544.20
		<b><u>19,641,270,323.84</u></b>	<b><u>15,108,669,479.88</u></b>
	<b>INVESTMENT - PLANT &amp; MACHINERY</b>		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5,523,410,714.38	5,021,282,467.62
	INVESTMENT - POWER PLANTS	6,445,422,746.02	5,859,475,223.65
	INVESTMENT - POWER GENERATING SETS	1,096,196,602.63	996,542,366.03
		<b><u>13,065,030,063.03</u></b>	<b><u>11,877,300,057.30</u></b>

<b>INVESTMENT - TRANSPORTATION EQUIPMENT</b>		
INVESTMENT - MOTOR VEHICLES	9,982,504,200.17	7,130,360,142.98
INVESTMENT - TRICYCLE	492,333,082.08	351,666,487.20
INVESTMENT - MOTOR CYCLES	359,059,727.11	256,471,233.65
	<b><u>10,833,897,009.36</u></b>	<b><u>7,738,497,863.83</u></b>
<b>INVESTMENT - OFFICE EQUIPMENT - GENERAL</b>		
INVESTMENT - COMPUTERS	4,243,429,008.53	2,828,952,672.35
INVESTMENT - PRINTERS	1,021,162,429.89	680,774,953.26
INVESTMENT - SCANNERS	389,043,167.12	259,362,111.41
INVESTMENT - TELEVISION SETS	1,373,043,667.97	915,362,445.31
INVESTMENT - PHOTOCOPIERS	1,311,854,832.33	874,569,888.22
INVESTMENT - CAMERAS	1,047,823,161.90	698,548,774.60
INVESTMENT - SHREDDING MACHINES	81,332,530.95	54,221,687.30
INVESTMENT - PROJECTORS	134,321,739.21	89,547,826.14
INVESTMENT - BINDING EQUIPMENT	86,997,676.94	57,998,451.29
	<b><u>9,689,008,214.82</u></b>	<b><u>6,459,338,809.88</u></b>
<b>INVESTMENT - FURNITURE &amp; FITTINGS - GENERAL</b>		
INVESTMENT - CHAIRS AND STOOLS	2,605,768,937.92	2,215,944,566.23
INVESTMENT - TABLES	2,950,524,931.38	2,509,124,885.97
INVESTMENT - FILE CABINETS/ CUPBOARDS	669,586,076.05	569,415,655.11
INVESTMENT - ELECTRICAL FITTING	1,055,334,465.91	897,455,887.69
INVESTMENT - SATELITES	458,272,332.76	389,714,556.37
INVESTMENT - AIR -CONDITIONER	1,161,297,061.16	987,566,424.26
INVESTMENT - SHELVES	60,703,772.85	51,622,457.25
INVESTMENT - CEILING FANS	186,448,483.06	158,555,694.22
	<b><u>9,147,936,061.10</u></b>	<b><u>7,779,400,127.10</u></b>
<b>GRAND TOTAL</b>	<b><u>279,011,624,935.18</u></b>	<b><u>229,491,942,390.51</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

**NOTE 27**

**INTANGIBLE ASSETS**

<b>NOTE</b>	<b>DETAILS:</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
<b>27</b>	GOODWILL/LEGACY ASSETS	10,005,434,785.41	8,144,873,814.97
	Research and Development	244,388,420.16	198,943,163.07
	Broadcast Right	116,701,170.11	95,000,000.00
	Staff Human Intellect	5,076,687.62	4,132,652.00
	Licence and Trade Marcks	383,687,201.21	312,338,634.48
	<b>GRAND TOTAL</b>	<b>10,755,288,264.52</b>	<b>8,755,288,264.52</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE ACCOUNTANT GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 28**

**DEPOSITS/RETENTION**

NOTE	DEPOSITS/RETENTION	2024	2023
		₦	₦
28	CONTRACTORS PAYMENT CERTIFICATES/RETENTION	3,497,168,490.94	2,906,673,822.08
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS		0.00
	<b>Total</b>	<b>3,497,168,490.94</b>	<b>2,906,673,822.08</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**

**REPORT OF THE AUDITOR GENERAL**

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

**NOTE 29**

**UNREMITTED DEDUCTIONS**

<b>NOTE</b>	<b>UNREMITTED DEDUCTIONS</b>	<b>BAL. B/D 2024</b>	<b>DEDUCTIONS DURING YEAR</b>	<b>SUB-TOTAL</b>	<b>REMITTANCES DURING YEAR</b>	<b>BAL. C/D 2025</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>UNREMITTED DEDUCTIONS FROM SALARY</b>					-
	JIGAWA STATE HEALTH INSURANCE SCHEME - <b>JICHMA</b>	35,508,684.34	33,808,779.44	69,317,463.78	0.00	69,317,463.78
	CONTRIBUTORY PENSION SCHEME	7,454,494.51	7,097,625.99	14,552,120.50	0.00	14,552,120.50
	UNION DUES	17,285,719.04	16,458,200.95	33,743,919.99	0.00	33,743,919.99
<b>29</b>	POVERTY ALLEVIATION SCHEME - <b>J-POWER SCHEME</b>	192,865,472.89	183,632,436.85	376,497,909.74		376,497,909.74
	LOAN DEDUCTIONS	15,248,954.35	14,518,942.17	29,767,896.52	0.00	29,767,896.52
	PAYCUT RECOVERABLE	15,710,792.27	14,958,670.55	30,669,462.82	0.00	30,669,462.82
		<b><u>284,074,117.40</u></b>	<b><u>270,474,655.95</u></b>	<b><u>554,548,773.35</u></b>	<b><u>-</u></b>	<b><u>554,548,773.35</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 30**

**ACCRUED EXPENSES**

<b>NOTE</b>	<b>ACCRUED EXPENSES</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
<b>30</b>	PERSONNEL EMOLUMENTS (Min of Finance)	397,756,846.98	511,833,370.47
	UNPAID REALISES TO MDA's (Min of Finance)	9,667,502,923.02	1,281,157,167.30
	UNPAID LIABILITIES (Min of Finance Overhead & Standing Order)	2,713,635,746.83	
	UNPAID LIABILITIES (Empowerment)	1,065,512,215.02	0.00
	UNPAID LIABILITIES (27LGA Million Prog)	97,500,000.00	1,281,157,167.30
	<b>TOTAL</b>	<b><u>13,941,907,731.85</u></b>	<b><u>3,074,147,705.07</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 31**

**CURRENT PORTION OF BORROWINGS**

NOTE	CURRENT PORTION OF BORROWING	BALANCE B/F 2024	ADDITIONAL LOAN DURING THE YEAR	REPAYMENT DURING THE YEAR	2025
		₦		₦	₦
	<b>DOMESTIC DEBT STOCK</b>				
	Budget Support Facility	0.00	0.00		-
	Excess Crude Account (ECA) Loan	0.00	0.00		-
	(CACS)Commercial Agriculture Credit Scheme	356,981,973.58	0.00	356,981,973.58	-
	Micro, Small & Medium Enterprises Development Fund	111,111,111.09	0.00	111,111,111.09	-
	Infrastructural Loan	0.00	0.00	0.00	-
	Paris Club Refunds to LGAs	0.00	0.00	0.00	-
	Central Bank SME Loan Principal	0.00	0.00	0.00	-
	FGN (2021) Bridge Financing	0.00		-	-
	Contractual Liabilities	861,141,342.21	2,029,342,980.00	1,290,484,322.16	1,600,000,000.05
	<b>SUB - TOTAL</b>	<b>1,329,234,426.88</b>	<b>2,029,342,980.00</b>	<b>1,758,577,406.83</b>	<b>1,600,000,000.05</b>
	<b>EXTERNAL DEBT STOCK</b>				
	Multi-state Road Project - IDA	40,608,670.65		17,223,502.86	23,385,167.79
	Health Systems Development - IDA	1,220,347,458.92		121,871,355.60	1,098,476,103.32
	Community Based Urban Development I	10,575,193,296.20		727,995,867.27	9,847,197,428.93
31	Universal Basic Education	573,140,599.01		405,927,222.13	167,213,376.88
	HIV/AIDS Programme - IDA	1,602,714,311.22		161,318,875.93	1,441,395,435.29
	Malaria Control Booster Project - IDA	5,104,243,090.86		334,525,003.78	4,769,718,087.08
	National Fadama Development III - IDA	4,293,445,375.37		149,545,368.50	4,143,900,006.87
	Health System Development (Additional Financing)	1,463,027,665.07		103,245,914.33	1,359,781,750.74
	2nd HIV/AIDS Programme	6,103,598,782.48		182,060,267.55	5,921,538,514.93
	Community Based Agric & Rural Dev. Programme - IFAD	2,879,294,108.51		212,122,785.71	2,667,171,322.80
	Jigawa State Integrated Rural Development Project IDB	745,093,828.88		467,453,371.20	277,640,457.68
	Jigawa State Integrated Rural Development Project IDB		4,350,900,000.00	1,113,922.80	4,349,786,077.20
	Agro - Climatic Resilience in Semi- arid Landscapes (ACReSAL) Projec		22,319,995,812.93	271,572,296.88	22,048,423,516.05
	Nigeria For Women- Scale Up		23,204,800,000.00		23,204,800,000.00
	<b>SUB - TOTAL</b>	<b>33,855,613,358.29</b>	<b>49,875,695,812.93</b>	<b>2,883,289,534.86</b>	<b>32,955,730,583.48</b>
	<b>GRAND TOTAL</b>	<b>35,184,847,785.17</b>	<b>51,905,038,792.93</b>	<b>4,641,866,941.69</b>	<b>34,555,730,583.53</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**

**REPORT OF THE ACCOUNTANT GENERAL**

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 32**

**PUBLIC FUNDS**

<b>NOTE</b>	<b>PUBLIC FUNDS</b>	<b>2025</b>	<b>2024</b>
		<b>₦</b>	<b>₦</b>
	Consolidated Revenue Fund	62,159,397,996.66	17,062,990,812.40
<b>32</b>	Capital Development Fund	452,613,347,835.68	374,712,108,382.84
	<b>TOTAL</b>	<b><u>514,772,745,832.35</u></b>	<b><u>391,775,099,195.24</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 33**

**NET ASSETS/EQUITY**

<b>NOTE</b>	<b>NET ASSETS/EQUITY</b>	<b>BAL B/D 2024</b>	<b>ADDITIONS DURING YEAR</b>	<b>ADJUSTMENTS DURING YEAR</b>	<b>BAL. C/D 2025</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>33</b>	REVALUATION RESERVE	343,738,681,484.75	253,491,672,497.70	-	597,230,353,982.45
	<b>TOTAL</b>	<u><b>343,738,681,484.75</b></u>	<u><b>253,491,672,497.70</b></u>	<u><b>-</b></u>	<u><b>597,230,353,982.45</b></u>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**NOTE 34**

**RESERVES**

	<b>RESERVES</b>	<b>2025</b>	<b>2024</b>
		₦	₦
<b>34</b>	RESERVES B/F	343,738,681,484.75	150,515,177,782.53
	SURPLUS FROM ORDINARY ACTIVITIES DURING THE YEAR	253,491,672,497.70	193,223,503,702.22
		<b><u>597,230,353,982.45</u></b>	<b><u>343,738,681,484.75</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

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

NOTE	DESCRIPTION	ACTUAL 2025	ACTUAL 2024	CUMMULATIVE
		₦	₦	₦
	Amount earned for 2021 performance	-	-	1,451,660,000.00
	Amount earned for 2022 performance			1,451,660,000.00
35	Amount earned for 2023 performance		8,206,026,036.65	1,451,660,000.00
	Amount earned for 2024 performance			
	<b>TOTAL</b>	<u>-</u>	<u>8,206,026,036.65</u>	<u>1,451,660,000.00</u>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

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

NOTE	DESCRIPTION	ACTUAL 2025	ACTUAL 2024	CUMMULATIVE
		₦	₦	₦
<b>36</b>	Amount earned for 2018 performance	-	-	1,980,000,000.00
	Amount earned for 2019 performance	-	-	11,182,700,000.00
	Amount earned for 2020 performance	-	-	14,550,621,400.00
	Amount earned for 2021 performance	-	-	14,550,621,400.00
	Amount earned for 2022 performance	-		2,584,096,200.00
	Amount earned for 2023 performance			
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u><b>44,848,039,000.00</b></u>

JIGAWA STATE GOVERNMENT OF NIGERIA  
 REPORT OF THE ACCOUNTANT GENERAL  
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 1A - 1C

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	<b>JANUARY</b>	2,058,325,782.07	67,589,616.88	305,648,422.99	73,251,016.37	446,489,056.24	1,611,836,725.83	7,428,093,990.98	9,039,930,716.81
2	<b>FEBRUARY</b>	5,139,791,085.70	138,497,364.58	216,872,482.49	73,251,016.37	428,620,863.44	4,711,170,222.26	8,848,999,271.85	13,560,169,494.11
3	<b>MARCH</b>	5,478,606,187.78	147,627,112.87	216,872,482.49	73,251,016.37	437,750,611.73	5,040,855,576.05	7,561,769,850.09	12,602,625,426.14
4	<b>APRIL</b>	6,319,583,529.62	170,288,178.94	216,872,482.49	73,251,016.37	460,411,677.80	5,859,171,851.82	7,439,233,568.43	13,298,405,420.25
5	<b>MAY</b>	6,451,553,717.22	173,844,261.84	216,872,482.49	73,251,016.37	463,967,760.70	5,987,585,956.52	7,301,479,221.72	13,289,065,178.24
6	<b>JUNE</b>	5,886,291,383.80	158,612,642.08	216,872,482.49	73,251,016.37	448,736,140.94	5,437,555,242.86	8,420,422,916.45	13,857,978,159.31
7	<b>JULY</b>	7,096,960,516.25	191,235,463.01	299,700,228.64		490,935,691.65	6,606,024,824.60	8,037,116,052.06	14,643,140,876.66
8	<b>AUGUST</b>	9,181,373,472.29	247,402,279.19	299,700,228.64		547,102,507.83	8,634,270,964.46	7,973,389,647.63	16,607,660,612.09
9	<b>SEPTEMBER</b>	10,238,259,323.48	275,881,239.26	299,700,228.64		575,581,467.90	9,662,677,855.58	8,520,260,230.87	18,182,938,086.45
10	<b>OCTOBER</b>	8,700,723,980.32	234,450,646.18	299,700,228.64		534,150,874.82	8,166,573,105.50	10,232,433,162.75	18,399,006,268.25
11	<b>NOVEMBER</b>	9,732,950,979.47	262,265,146.15	299,700,228.64		561,965,374.79	9,170,985,604.68	8,218,947,200.56	17,389,932,805.24
12	<b>DECEMBER</b>	9,997,047,630.12	269,381,522.97	299,700,228.64		569,081,751.61	9,427,965,878.51	5,947,527,108.74	15,375,492,987.25
	<b>TOTAL</b>	<b>86,281,467,588.12</b>	<b>2,337,075,473.95</b>	<b>3,188,212,207.28</b>	<b>439,506,098.22</b>	<b>5,964,793,779.45</b>	<b>80,316,673,808.67</b>	<b>95,929,672,222.13</b>	<b>176,246,346,030.80</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.1 EXCESS CRUDE OIL**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE (%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>2,000,000,000.00</b>	<b>8,158,485,554.36</b>	<b>407.92</b>	<b>19,969,672,253.43</b>
<b>1</b>	<b>JANUARY</b>				
<b>2</b>	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>		<b>4,992,418,063.36</b>		
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>		<b>3,166,067,491.00</b>		
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>			<b>-</b>	<b>4,992,418,063.36</b>
<b>11</b>	<b>NOVEMBER</b>			<b>-</b>	<b>4,992,418,063.36</b>
<b>12</b>	<b>DECEMBER</b>			<b>-</b>	<b>9,984,836,126.71</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.2**

**EXCHANGE GAIN**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>2025 INITIAL ESTIMATE</b>	<b>SUPPLEMENTRY</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
<b>CONSOLIDATED AM</b>		<b>35,000,000,000.00</b>			<b>4,876,296,168.57</b>	<b>13.93</b>	<b>36,293,010,869.14</b>
<b>1</b>	<b>JANUARY</b>				2,737,667,671.39	-	2,018,375,532.19
	<b>FEBRUARY</b>					-	1,882,751,702.25
<b>3</b>	<b>MARCH</b>					-	4,053,052,515.78
<b>4</b>	<b>APRIL</b>				195,068,878.52	-	1,934,870,951.65
<b>5</b>	<b>MAY</b>				559,822,774.77	-	2,992,389,842.29
<b>6</b>	<b>JUNE</b>				532,404,223.20	-	3,391,571,800.13
<b>7</b>	<b>JULY</b>				278,688,483.46	-	3,267,819,461.09
<b>8</b>	<b>AUGUST</b>				284,469,224.18	-	4,018,803,197.00
<b>9</b>	<b>SEPTEMBER</b>				288,174,913.05	-	3,216,146,663.65
<b>10</b>	<b>OCTOBER</b>					-	3,180,498,295.43
<b>11</b>	<b>NOVEMBER</b>					-	3,777,696,712.81
<b>12</b>	<b>DECEMBER</b>					-	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, 2025**

**SUPPLEMENTARY NOTE 1.3**

**SHARE OF SOLID MINERALS**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>200,000,000.00</b>	<b>200,752,442.38</b>	<b>100.38</b>	<b>97,085,865.59</b>
<b>1</b>	<b>JANUARY</b>				
	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>		<b>200,752,442.38</b>		
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				
<b>8</b>	<b>AUGUST</b>			-	<b>97,085,865.59</b>
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPL. NOTE 1. 4**

**EXCESS BANK CHARGES**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1</b>	<b>JANUARY</b>				
	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPL. NOTE 1.5**

**REFUND WTH & STD**

<b>S/N</b>	<b>MONTH</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	-	98,033,667.93	348,715,860.32
<b>1</b>	<b>JANUARY</b>			
	<b>FEBRUARY</b>			
<b>3</b>	<b>MARCH</b>			
<b>4</b>	<b>APRIL</b>		98,033,667.93	
<b>5</b>	<b>MAY</b>			
<b>6</b>	<b>JUNE</b>			
<b>7</b>	<b>JULY</b>			348,715,860.32
<b>8</b>	<b>AUGUST</b>			
<b>9</b>	<b>SEPTEMBER</b>			
<b>10</b>	<b>OCTOBER</b>			
<b>11</b>	<b>NOVEMBER</b>			
<b>12</b>	<b>DECEMBER</b>			

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUUPL. NOTE 1.6                      ECOLOGICAL FUNDS &**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS ECOLOGICAL FUND 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	-	1,811,779,599.82		459,810,888.79
<b>1</b>	<b>JANUARY</b>		143,401,952.41		70,023,846.51
<b>2</b>	<b>FEBRUARY</b>				90,127,432.75
<b>3</b>	<b>MARCH</b>		178,029,660.80		2,963,087.02
<b>4</b>	<b>APRIL</b>		190,635,391.41		53,994,337.70
<b>5</b>	<b>MAY</b>		365,035,907.32		45,202,969.19
<b>6</b>	<b>JUNE</b>		1,992,814.63		24,590,778.42
<b>7</b>	<b>JULY</b>		202,307,054.14		19,730,524.03
<b>8</b>	<b>AUGUST</b>		191,235,463.01		26,118,542.15
<b>9</b>	<b>SEPTEMBER</b>		539,141,356.10		28,869,163.39
<b>10</b>	<b>OCTOBER</b>				17,346,631.49
<b>11</b>	<b>NOVEMBER</b>				10,029,093.14
<b>12</b>	<b>DECEMBER</b>				70,814,483.00

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.7**

**FOREX EQUALIZATION**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>3,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1</b>	<b>JANUARY</b>				
	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPL. NOTE 1.8**

**ELECTRONIC MONEY TRANSFER**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025 (EMT)</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>24,000,000,000.00</b>	<b>4,964,412,512.16</b>	<b>20.69</b>	<b>1,030,727,569.59</b>
<b>1</b>	<b>JANUARY</b>		376,670,681.39		132,228,377.03
	<b>FEBRUARY</b>		247,211,309.46		100,643,853.40
<b>3</b>	<b>MARCH</b>		418,042,127.26		75,723,494.69
<b>4</b>	<b>APRIL</b>		298,847,628.65		78,258,235.01
<b>5</b>	<b>MAY</b>		465,228,552.66		96,035,606.34
<b>6</b>	<b>JUNE</b>		330,915,158.23		78,793,042.82
<b>7</b>	<b>JULY</b>		348,904,996.93		19,730,524.03
<b>8</b>	<b>AUGUST</b>		448,924,520.46		94,739,881.57
<b>9</b>	<b>SEPTEMBER</b>		384,070,183.85		73,808,009.09
<b>10</b>	<b>OCTOBER</b>		608,880,174.75		94,731,134.03
<b>11</b>	<b>NOVEMBER</b>		566,803,454.27		98,524,545.67
<b>12</b>	<b>DECEMBER</b>		469,913,724.25		87,510,865.91

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.9**

**FLOOD DISASTER**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>			-	3,000,000,000.00
<b>1</b>	<b>JANUARY</b>				
	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				
<b>8</b>	<b>AUGUST</b>				3,000,000,000.00
<b>9</b>	<b>SEPTEMBER</b>		3,000,000,000.00		
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.10**

**SIGN BONUS**

<i>S/N</i>	<i>MONTH</i>	<i>2025 FINAL ESTIMATE</i>	<i>2025 INITIAL ESTIMATE</i>	<i>SUPPLEMENTRY</i>	<i>ACTUAL RECEIPTS 2025</i>	<i>PERCENTAGE(%) OF INDEX IN TOTAL</i>	<i>Previous Years 2024</i>
	<b>CONSOLIDATED AMOUNT</b>	<b>50,000,000,000.00</b>			-	-	<b>62,024,319,649.53</b>
<b>1</b>	<b>JANUARY</b>					-	9,000,000,000.00
	<b>FEBRUARY</b>					-	
<b>3</b>	<b>MARCH</b>					-	10,000,000,000.00
<b>4</b>	<b>APRIL</b>					-	10,000,000,000.00
<b>5</b>	<b>MAY</b>					<b>0</b>	
<b>6</b>	<b>JUNE</b>					-	10,000,000,000.00
<b>7</b>	<b>JULY</b>					-	8,000,000,000.00
<b>8</b>	<b>AUGUST</b>					-	7,000,000,000.00
<b>9</b>	<b>SEPTEMBER</b>					-	
<b>10</b>	<b>OCTOBER</b>					<b>0.00</b>	4,011,463,161.61
<b>11</b>	<b>NOVEMBER</b>					-	
<b>12</b>	<b>DECEMBER</b>					-	4,012,856,487.92

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE ACCOUNTANT GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPL. NOTE 1.11**

**INDEPENDENT REVENUE-GENERAL**

<i>S/N</i>	<i>MONTH</i>	<i>2025 FINAL ESTIMATE</i>	<i>ACTUAL RECEIPTS 2025</i>	<i>PERCENTAGE(%) OF INDEX IN TOTAL</i>	<i>Previous Years 2024</i>
	<b>CONSOLIDATED AMOUNT</b>	140,682,500,000.00		-	-
<b>1</b>	<b>JANUARY</b>				
	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE ACCOUNTANT GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPL. NOTE 1.12**

**CBN VALUE CONSIDERATION**

<i>S/N</i>	<i>MONTH</i>	<i>2025 FINAL ESTIMATE</i>	<i>ACTUAL RECEIPTS 2025</i>	<i>PERCENTAGE(% ) OF INDEX IN TOTAL</i>	<i>Previous Years 2024</i>
	<b><i>CONSOLIDATED AMOUNT</i></b>				5,422,341,260.18
1	<b><i>JANUARY</i></b>				
	<b><i>FEBRUARY</i></b>				
3	<b><i>MARCH</i></b>				
4	<b><i>APRIL</i></b>				4,545,196,926.01
5	<b><i>MAY</i></b>				
6	<b><i>JUNE</i></b>				
7	<b><i>JULY</i></b>				
8	<b><i>AUGUST</i></b>				
9	<b><i>SEPTEMBER</i></b>				
10	<b><i>OCTOBER</i></b>				877,144,334.17
11	<b><i>NOVEMBER</i></b>				
12	<b><i>DECEMBER</i></b>				



**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.14**

**AUGMENTATION ON EXCHANGE GAIN**

<b>S/N</b>	<b>MONTH</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>838,729,488.20</b>		<b>-</b>
<b>1</b>	<b>JANUARY</b>			
	<b>FEBRUARY</b>			
<b>3</b>	<b>MARCH</b>			
<b>4</b>	<b>APRIL</b>			
<b>5</b>	<b>MAY</b>			
<b>6</b>	<b>JUNE</b>	<b>71,962,750.62</b>		
<b>7</b>	<b>JULY</b>	<b>766,766,737.58</b>		
<b>8</b>	<b>AUGUST</b>			
<b>9</b>	<b>SEPTEMBER</b>			
<b>10</b>	<b>OCTOBER</b>			
<b>11</b>	<b>NOVEMBER</b>			
<b>12</b>	<b>DECEMBER</b>			

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.15**

**PROJECTGAZZET**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>		<b>5,000,000,000.00</b>	<b>#DIV/0!</b>	<b>62,024,319,649.53</b>
<b>1</b>	<b>JANUARY</b>				9,000,000,000.00
	<b>FEBRUARY</b>		5,000,000,000.00		
<b>3</b>	<b>MARCH</b>				10,000,000,000.00
<b>4</b>	<b>APRIL</b>				10,000,000,000.00
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				10,000,000,000.00
<b>7</b>	<b>JULY</b>				8,000,000,000.00
<b>8</b>	<b>AUGUST</b>				7,000,000,000.00
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				4,011,463,161.61
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				4,012,856,487.92

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.16**

**REFUND OF NLNG**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>		<b>20,067,183,462.28</b>		<b>-</b>
<b>1</b>	<b>JANUARY</b>				
	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>		5,555,555,555.56		
<b>5</b>	<b>MAY</b>		2,724,806,201.55		
<b>6</b>	<b>JUNE</b>		3,972,868,217.05		
<b>7</b>	<b>JULY</b>		3,875,968,992.00		
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>		1,937,984,496.12		
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>		2,000,000,000.00		

**JIGAWA STATE GOVERNMENT OF NIGERIA  
 REPORT OF THE ACCOUNTANT GENERAL  
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.17**

**SOBER**

<b>S/N</b>	<b>MONTH</b>	<b>2025 FINAL ESTIMATE</b>	<b>2025 INITIAL ESTIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>			11,406,213,839.49	-	-
<b>1</b>	<b>JANUARY</b>					
	<b>FEBRUARY</b>					
<b>3</b>	<b>MARCH</b>					
<b>4</b>	<b>APRIL</b>					
<b>5</b>	<b>MAY</b>					
<b>6</b>	<b>JUNE</b>					
<b>7</b>	<b>JULY</b>					
<b>8</b>	<b>AUGUST</b>					
<b>9</b>	<b>SEPTEMBER</b>					
<b>10</b>	<b>OCTOBER</b>			11,406,213,839.49		
<b>11</b>	<b>NOVEMBER</b>					
<b>12</b>	<b>DECEMBER</b>					

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE ACCOUNTANT GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUUPL. NOTE 1.18**

**DISTRIBUTION OF 15 BILLION/AUGUMENTATION**

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

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.9**

**Refund From PHCN**

<b>S/N</b>	<b>MONTH</b>	<b>ACTUAL RECEIPTS 20245</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>1,500,000,000.00</b>		<b>-</b>
<b>1</b>	<b>JANUARY</b>			
	<b>FEBRUARY</b>			
<b>3</b>	<b>MARCH</b>			
<b>4</b>	<b>APRIL</b>			
<b>5</b>	<b>MAY</b>			
<b>6</b>	<b>JUNE</b>			
<b>7</b>	<b>JULY</b>			
<b>8</b>	<b>AUGUST</b>			
<b>9</b>	<b>SEPTEMBER</b>			
<b>10</b>	<b>OCTOBER</b>			
<b>11</b>	<b>NOVEMBER</b>			
<b>12</b>	<b>DECEMBER</b>			

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.20     DISTRIBUTION OF INFRASTRUCTURE**

<b>S/N</b>	<b>MONTH</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>-</b>	<b>21,621,621,621.63</b>	<b>22,000,000,000.00</b>
<b>1</b>	<b>JANUARY</b>			
	<b>FEBRUARY</b>			
<b>3</b>	<b>MARCH</b>			
<b>4</b>	<b>APRIL</b>		5,405,405,405.41	7,000,000,000.00
<b>5</b>	<b>MAY</b>			6,000,000,000.00
<b>6</b>	<b>JUNE</b>		<b>6,756,756,756.76</b>	
<b>7</b>	<b>JULY</b>		6,756,756,756.76	
<b>8</b>	<b>AUGUST</b>		2,702,702,702.70	
<b>9</b>	<b>SEPTEMBER</b>			
<b>10</b>	<b>OCTOBER</b>			
<b>11</b>	<b>NOVEMBER</b>			
<b>12</b>	<b>DECEMBER</b>			9,000,000,000.00

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 1.21      FORIENG EXCHANGE DIFFIRENTIAL**

<b>S/N</b>	<b>MONTH</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	-		<b>1,094,066,417.06</b>
<b>1</b>	<b>JANUARY</b>			55,893,476.28
	<b>FEBRUARY</b>			74,026,103.40
<b>3</b>	<b>MARCH</b>			122,855,064.50
<b>4</b>	<b>APRIL</b>			53,581,041.74
<b>5</b>	<b>MAY</b>			82,866,180.25
<b>6</b>	<b>JUNE</b>			93,920,449.85
<b>7</b>	<b>JULY</b>			90,493,462.00
<b>8</b>	<b>AUGUST</b>			111,289,934.68
<b>9</b>	<b>SEPTEMBER</b>			89,062,523.03
<b>10</b>	<b>OCTOBER</b>			88,075,337.41
<b>11</b>	<b>NOVEMBER</b>			104,613,139.74
<b>12</b>	<b>DECEMBER</b>			127,389,704.18

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025  
NOTE TO THE FINANCIAL STATEMENT NO. 1.18**

**SUPPLEMENTARY NOTE 1.22**

**NON-MINERAL REVENUE**

<i>S/N</i>	<i>MONTH</i>	<i>2025 FINAL ESIMATE</i>	<i>ACTUAL RECEIPTS 2025</i>	<i>PERCENTAGE(%) OF INDEX IN TOTAL</i>	<i>Previous Years 2024</i>
	<i>CONSOLIDATED AMOUNT</i>	<i>0.00</i>	-	-	2,683,662,581.37
1	<i>JANUARY</i>				
2	<i>FEBRUARY</i>				
3	<i>MARCH</i>				
4	<i>APRIL</i>				
5	<i>MAY</i>				
6	<i>JUNE</i>				
7	<i>JULY</i>				1,533,521,475.00
8	<i>AUGUST</i>				
9	<i>SEPTEMBER</i>				
10	<i>OCTOBER</i>				1,150,141,106.37
11	<i>NOVEMBER</i>				
12	<i>DECEMBER</i>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**NOTE TO THE FINANCIAL STATEMENT NO. 1.19**

**SUPPLEMENTARY NOTE 1.23**

**NON-OIL REVENUE**

<b>S/N</b>	<b>MONTH</b>	<b>2024 FINAL ESIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>2,300,000,000.00</b>	-	-	<b>1,533,521,475.00</b>
<b>1</b>	<b>JANUARY</b>				
<b>2</b>	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				1,533,521,475.00
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**NOTE TO THE FINANCIAL STATEMENT NO. 1.24**  
**VALUE CONSIDERATION AND NON VALUABLES**

**SUPPL. NOTE 1.24**

<b>S/N</b>	<b>MONTH</b>	<b>2024 FINAL ESIMATE</b>	<b>ACTUAL RECEIPTS 2025</b>	<b>PERCENTAGE(%) OF INDEX IN TOTAL</b>	<b>Previous Years 2024</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>6,000,000,000.00</b>	-	-	-
<b>1</b>	<b>JANUARY</b>				
<b>2</b>	<b>FEBRUARY</b>				
<b>3</b>	<b>MARCH</b>				
<b>4</b>	<b>APRIL</b>				
<b>5</b>	<b>MAY</b>				
<b>6</b>	<b>JUNE</b>				
<b>7</b>	<b>JULY</b>				
<b>8</b>	<b>AUGUST</b>				
<b>9</b>	<b>SEPTEMBER</b>				
<b>10</b>	<b>OCTOBER</b>				
<b>11</b>	<b>NOVEMBER</b>				
<b>12</b>	<b>DECEMBER</b>				

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**PERSONNEL EMOLUMENT (SALARIES & WAGES)**

**SUPPLEMENTARY NOTE 7.1**

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2025)	INITIAL BUDGET 2024	SUPPLEMENTARY	CONTINGENCY	REVIEW I - III	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE (2024)
		N	N	N	N		N	N	N
	<b>ADMINISTRATIVE SECTOR</b>								
1	Government House	81,151,755.25	103,620,000.00				103,620,000.00	22,468,244.75	52,219,355.45
2	Deputy Governor's Office	15,983,773.77	24,450,000.00				24,450,000.00	8,466,226.23	19,534,574.66
3	Directorate of Protocol	4,968,985.89	8,300,000.00				8,300,000.00	3,331,014.11	2,693,547.06
4	Due Process & Project Monitoring Bureau	57,041,347.16	72,057,000.00				72,057,000.00	15,015,652.84	33,914,541.60
5	Pilgrim Welfare Agency	36,015,730.97	53,063,000.00				53,063,000.00	17,047,269.03	22,179,471.63
6	Administration & Finance Directorate	1,108,230,749.77	1,740,453,000.00				1,740,453,000.00	632,222,250.23	1,169,807,468.60
7	Liaison Office Kaduna	9,876,425.64	12,527,000.00				12,527,000.00	2,650,574.36	4,142,088.54
8	Liaison Office Lagos	6,639,501.24	9,801,000.00				9,801,000.00	3,161,498.76	2,884,954.82
9	Liaison Office Abuja	8,172,901.16	10,760,000.00				10,760,000.00	2,587,098.84	3,332,271.91
10	Chieftaincy & Religious Affairs Department	22,178,906.82	19,351,000.00				19,351,000.00	(2,827,906.82)	9,138,391.59
11	Jigawa State Hisbah Board	7,212,626.67	725,561,000.00				725,561,000.00	718,348,373.33	-
12	Research, Evaluation and Political Affairs Directorate	8,556,878.55	11,823,000.00				11,823,000.00	3,266,121.45	4,536,908.80
13	Special Service Directorate	51,864,004.16	358,764,000.00				358,764,000.00	306,899,995.84	30,790,025.95
14	Ministry of Humanitarian Affairs and Special Duties	319,503.42						(319,503.42)	
15	Council Affairs Department	0.00					0.00	-	-
16	Jigawa State Agricultural Research Institute	192,744,121.77	228,576,000.00				228,576,000.00	35,831,878.23	126,068,398.57
17	Jigawa State Public Complaints and Anti-Corruption Commission	20,647,638.00	32,474,000.00				32,474,000.00	11,826,362.00	5,219,781.00
18	State House of Assembly	531,620,948.97	522,094,000.00				522,094,000.00	(9,526,948.97)	334,231,109.13
19	Assembly Service Commission	36,740,721.12	49,120,000.00				49,120,000.00	12,379,278.88	13,455,692.46
20	Office of the Head of State Civil Service	142,429,369.99	350,000,000.00				350,000,000.00	207,570,630.01	147,064,751.72
21	Establishment and Service Matters Directorate	775,096,587.55	940,953,000.00				940,953,000.00	165,856,412.45	494,032,662.90
22	Manpower Development Institute	66,192,622.70	110,000,000.00				110,000,000.00	43,807,377.30	52,142,500.59
23	Office of the Auditor General	135,536,810.16	112,046,000.00				112,046,000.00	(23,490,810.16)	78,118,577.53
24	Directorate of Local Government Audit	91,289,503.48	137,746,000.00				137,746,000.00	46,456,496.52	81,945,995.33
25	Civil Service Commission	12,677,407.23	52,423,000.00				52,423,000.00	39,745,592.77	7,469,227.53
26	Local Government Service Commission	8,485,493.70	22,786,000.00				22,786,000.00	14,300,506.30	8,468,751.89
27	State Independent Electoral Commission	24,655,378.12	34,788,000.00				34,788,000.00	10,132,621.88	10,601,707.97
28	Ministry For Special Duties	51,864,004.16	30,000,000.00				30,000,000.00	(21,864,004.16)	2,030,294.24
29	Guidance and Counselling Department	4,981,073.75	7,854,000.00				7,854,000.00	2,872,926.25	2,254,826.64
30	State Emergency Management Agency (SEMA)	20,962,680.86	45,341,000.00				45,341,000.00	24,378,319.14	17,973,110.76
	<b>Sub-Total Administrative Sector</b>	<b>3,534,137,452.03</b>	<b>5,826,731,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,826,731,000.00</b>	<b>2,292,593,547.97</b>	<b>2,718,277,878.11</b>

	<b>ECONOMIC SECTOR</b>								
30	Ministry of Agriculture & Natural Resources	493,300,225.88	482,038,000.00				482,038,000.00	(11,262,225.88)	302,246,523.95
	Jigawa Agricultural Transformation Agency (JATA)	0.00	7,863,000.00				7,863,000.00	7,863,000.00	
31	Jigawa State Agricultural & Rural Development Authority	415,424,742.64	1,248,010,000.00				1,248,010,000.00	832,585,257.36	276,429,559.93
	Ministry of Agriculture & Natural Resources (J_Agro)	607,350,000.00	0.00					(607,350,000.00)	
32	Farmers And Herdsman Board	71,826,712.08	94,131,000.00				94,131,000.00	22,304,287.92	85,342,295.82
	Farm Mechanization service Company	4,218,785.28	0.00				0.00	(4,218,785.28)	
33	Ministry of Finance	438,824,678.86	501,493,000.00				501,493,000.00	62,668,321.14	305,525,841.42
34	Office of the Accountant General	437,089,000.00	2,000,000,000.00				2,000,000,000.00	1,562,911,000.00	0.00
	Directorate of Salary and Pension Administration	40,610,925.17	658,335,000.00				658,335,000.00	617,724,074.83	639,977,440.12
	State Pension	501,636,231.47	720,000,000.00				720,000,000.00	218,363,768.53	141,307,519.27
35	State Internal Revenue Service	61,198,520.14	105,266,000.00				105,266,000.00	44,067,479.86	46,955,093.44
36	Ministry of Commerce, Industries and Co-operatives	119,178,337.28	157,380,000.00				157,380,000.00	38,201,662.72	75,932,772.53
37	Mineral Resources Development Agency	17,296,658.76	36,596,000.00				36,596,000.00	19,299,341.24	10,974,159.58
38	State Investment Promotion Agency	13,240,664.84	9,140,000.00				9,140,000.00	(4,100,664.84)	3,176,077.87
39	Jigawa State Agency for Youth Empowerment and Employment	125,537,323.94	146,220,000.00				146,220,000.00	20,682,676.06	71,696,367.85
	Ministry of Power and Energy	15,152,713.60	131,944,000.00				131,944,000.00	116,791,286.40	
	Rural Electricity Board	44,147,137.07	55,592,000.00				55,592,000.00	11,444,862.93	27,693,519.35
	Alternative Energy Agency	6,088,948.32	15,706,000.00				15,706,000.00	9,617,051.68	3,592,914.98
40	Ministry of Works & Transport	215,217,535.94	200,111,000.00				200,111,000.00	(15,106,535.94)	152,385,554.54
41	Jigawa Roads Maintenance Agency	15,383,284.15	41,166,000.00				41,166,000.00	25,782,715.85	9,518,544.00
43	Fire Service Directorate	131,183,335.37	165,743,000.00				165,743,000.00	34,559,664.63	81,288,382.23
44	Ministry of Budget and Economic Planning	47,564,651.92	66,209,000.00				66,209,000.00	18,644,348.08	32,814,688.25
45	Jigawa State Residents Identity Management Agency (JISRIMA)	6,022,203.76	66,068,000.00				66,068,000.00	60,045,796.24	0.00
46	Jigawa State Bureau of Statistics (JSBS)	29,741,177.63	35,902,000.00				35,902,000.00	6,160,822.37	19,290,378.62
47	Ministry of Water Resources	24,562,671.44	63,643,000.00				63,643,000.00	39,080,328.56	16,858,588.83
48	Jigawa state Water Board	289,582,077.46	323,673,000.00				323,673,000.00	34,090,922.54	173,961,242.81
49	Rural Water Supply and Sanitation Agency	37,080,387.25	52,780,000.00				52,780,000.00	15,699,612.75	21,519,292.96
50	Small Town Water Supply Agency	310,048,868.04	336,000,000.00				336,000,000.00	25,951,131.96	180,936,322.20
	Ministry of Livestock	155,073.00	70,234,000.00				70,234,000.00	70,078,927.00	
51	Ministry of Lands, Housing, Urban & Regional Planning Development	130,840,417.67	159,130,000.00				159,130,000.00	28,289,582.33	79,785,278.26
52	Jigawa State Housing Authority	23,365,592.99	32,356,000.00				32,356,000.00	8,990,407.01	13,031,110.62
53	Urban Development Board	104,409,000.90	132,667,000.00				132,667,000.00	28,257,999.10	57,630,715.43
	Dutse Capital Development Authority (DCDA)	167,764,768.63	200,579,000.00				200,579,000.00	32,814,231.37	94,123,015.33
	<b>Sub-Total Economic Sector</b>	<b>4,945,042,651.48</b>	<b>8,315,975,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,315,975,000.00</b>	<b>3,370,932,348.52</b>	<b>2,829,870,184.86</b>
	<b>LAW &amp; JUSTICE</b>								
54	High Court of Justice	938,827,132.05	653,681,000.00				653,681,000.00	(285,146,132.05)	502,631,896.74
55	Sharia Court of Appeal	1,508,177,090.37	1,316,776,000.00				1,316,776,000.00	(191,401,090.37)	849,950,727.89

56	Judicial Service Commission	113,670,084.63	109,899,000.00				109,899,000.00	(3,771,084.63)	67,905,960.10
57	Office of the Secretary						0.00	-	5,053,507.00
58	Ministry of Justice	314,803,234.09	241,866,000.00	70,000,000.00			311,866,000.00	(2,937,234.09)	294,683,523.68
59	Justice Sector and Law Reform Commission	58,692,674.55	50,000,000.00				50,000,000.00	(8,692,674.55)	34,107,625.12
	<b>Sub-Total Law and Justice Sector</b>	<b>2,934,170,215.69</b>	<b>2,372,222,000.00</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,442,222,000.00</b>	<b>-491,948,215.69</b>	<b>1,754,333,240.53</b>

	SOCIAL SECTOR								
60	Ministry of Women Affairs & Social Development	72,014,418.28	80,000,000.00				80,000,000.00	7,985,581.72	42,031,940.81
61	Jigawa State Rehabilitation Board	79,805,318.23	481,500,000.00				481,500,000.00	401,694,681.77	45,056,003.31
62	Ministry of Basic Education	61,385,683.91	1,270,000,000.00				1,270,000,000.00	1,208,614,316.09	12,981,831.93
63	State Universal Basic Education Board (SUBEB)	787,187,667.87	624,000,000.00				624,000,000.00	(163,187,667.87)	423,005,057.27
64	Inspectorate Headquarters & Zones	381,413,324.01	405,000,000.00				405,000,000.00	23,586,675.99	233,741,230.94
65	Jigawa State Agency for Nomadic Education	1,086,089,940.51	1,478,000,000.00				1,478,000,000.00	391,910,059.49	1,012,475,645.02
66	Agency for Mass Education	128,516,629.81	117,650,000.00				117,650,000.00	(10,866,629.81)	73,109,129.59
68	Local Education Authority (LEAs)	34,151,017,065.74	24,500,000,000.00				24,500,000,000.00	(9,651,017,065.74)	20,843,235,691.87
69	Jigawa State Tsangaya Board	6,704,595.60	17,000,000.00				17,000,000.00	10,295,404.40	1,270,364.07
	Library Board	66,295,856.95	89,000,000.00				89,000,000.00	22,704,143.05	46,332,644.66
70	Ministry of Higher Education, Science & Technology	4,739,988,403.03	10,040,821,000.00				10,040,821,000.00	5,300,832,596.97	3,876,225,648.19
72	Dutse Model / Capital School	302,035,710.25	251,808,000.00				251,808,000.00	(50,227,710.25)	311,286,048.54
73	Bamaina Academy	12,648,508.80	11,000,000.00				11,000,000.00	(1,648,508.80)	2,212,657.28
74	Science & Technical Education Board	1,099,442,841.39	1,059,302,000.00				1,059,302,000.00	(40,140,841.39)	657,134,644.59
75	Islamic Education Bureau	1,833,910,947.94	1,874,813,000.00	193,000,000.00			2,067,813,000.00	233,902,052.06	1,035,138,150.04
76							0.00	-	
77	Jigawa State Scholarship Board	17,039,567.73	20,300,000.00				20,300,000.00	3,260,432.27	9,505,458.36
78	Sule Lamido University	1,740,815,239.90	2,385,207,000.00				2,385,207,000.00	644,391,760.10	1,518,773,838.00
79	Jigawa State Polytechnic	1,264,789,595.61	1,657,092,000.00				1,657,092,000.00	392,302,404.39	833,027,630.01
80	Binyaminu Usman Polytechnic, Hadejia	954,167,746.61	1,063,507,000.00				1,063,507,000.00	109,339,253.39	611,992,060.82
81	Jigawa State Polytechnic for Information and Communication Technology	456,168,518.67	688,141,000.00				688,141,000.00	231,972,481.33	255,105,255.10
82	Jigawa State College of Education	1,928,555,184.89	2,194,032,000.00				2,194,032,000.00	265,476,815.11	1,336,882,157.58
83	Jigawa State College of Education and Legal Studies	983,217,573.65	1,028,722,000.00				1,028,722,000.00	45,504,426.35	628,639,325.09
84	Jigawa State College of Remedial Studies	259,342,007.96	401,790,000.00				401,790,000.00	142,447,992.04	146,651,629.81
85	Jigawa State Information Technology and Digital Economy Agency	0.00	12,201,000.00				12,201,000.00	12,201,000.00	0
	Jigawa State Senior Secondary Education Board (JSSSEB)	11,267,775.71	14,646,000.00				14,646,000.00	3,378,224.29	
	Khadija University Majia	340,073,416.08	60,872,000.00				60,872,000.00	(279,201,416.08)	
	Jigawa State Educational Quality Assurance Agency (JISEQAA)	0.00	13,770,000.00				13,770,000.00	13,770,000.00	1,143,788.80
	Agency fir Teachers Training and Educational Leadership	3,833,340.99	13,878,000.00				13,878,000.00	10,044,659.01	
86	Ministry of Health	3,916,295,133.57	3,903,510,000.00				3,903,510,000.00	(12,785,133.57)	1,642,991,350.85
87	Babura General Hospital	420,511,291.72	415,580,000.00				415,580,000.00	(4,931,291.72)	272,122,410.25
88	Birnin Kudu General Hospital	876,698,355.11	834,591,000.00				834,591,000.00	(42,107,355.11)	548,799,586.39
89	Birniwa General Hospital	322,854,496.47	357,000,000.00				357,000,000.00	34,145,503.53	190,521,923.32
90	Dutse General Hospital	972,276,383.40	797,000,000.00				797,000,000.00	(175,276,383.40)	644,980,421.70
91	Gumel General Hospital	623,136,829.93	611,307,000.00				611,307,000.00	(11,829,829.93)	407,363,371.65
92	Gwaram Cottage Hospital	255,401,395.09	214,010,000.00				214,010,000.00	(41,391,395.09)	164,617,313.18
93	Hadejia General Hospital	1,116,032,423.26	1,145,320,000.00				1,145,320,000.00	29,287,576.74	759,009,478.13
94	Hadejia Tuberculosis and Leprosy Hospital	97,003,131.45	95,044,000.00				95,044,000.00	(1,959,131.45)	114,449,652.06
95	Jahun General Hospital	589,933,953.10	598,455,000.00				598,455,000.00	8,521,046.90	787,758,239.10

96	Kafin Hausa (Bulangu) Cottage Hospital	222,153,132.94	229,145,000.00				229,145,000.00	6,991,867.06	138,977,981.46
97	Kafin Hausa General Hospital	319,121,099.90	328,774,000.00				328,774,000.00	9,652,900.10	206,808,843.98
98	Kazaure General Hospital	716,028,784.15	800,000,000.00				800,000,000.00	83,971,215.85	461,840,818.66
99	Kazaure Psychiatric Hospital	54,278,724.80	54,721,000.00				54,721,000.00	442,275.20	33,417,298.36
100	Ringim General Hospital	638,321,808.12	609,114,000.00				609,114,000.00	(29,207,808.12)	397,255,045.24
102	Primary Health Care Development Agency	130,376,600.08	862,920,000.00				862,920,000.00	732,543,399.92	96,893,060.80
103	Primary Health Care Development LGA Management Offices	9,431,363,657.07	6,560,412,000.00				6,560,412,000.00	(2,870,951,657.07)	5,216,068,087.14
104	Office of the Provost, College of Nursing Science	735,114,700.88	760,936,000.00				760,936,000.00	25,821,299.12	501,595,815.49
105							0.00	-	0
106	College of Health Science and Technology Jahun	329,003,552.85	356,456,000.00				356,456,000.00	27,452,447.15	216,970,085.98
107	Rasheed Shekoni Specialist Hospital	842,925,771.24	823,859,000.00				823,859,000.00	(19,066,771.24)	1,035,586,652.56
108	Ministry of Information Youths, Sports and Culture	144,263,820.57	153,000,000.00				153,000,000.00	8,736,179.43	140,308,907.29
109	History and Culture Bureau	30,042,455.98	33,000,000.00				33,000,000.00	2,957,544.02	18,114,241.51
110	Jigawa State Television	128,970,951.59	136,000,000.00				136,000,000.00	7,029,048.41	59,186,828.30
111	Jigawa State Broadcasting Corporation (Radio)	131,589,036.07	149,000,000.00				149,000,000.00	17,410,963.93	86,989,459.02
	Jigawa Performance Delivery & Coordination Unit	9,085,651.74						(9,085,651.74)	
	Jigawa State Printing Press	5,227,643.71	5,537,000.00				5,537,000.00	309,356.29	
112	Jigawa State Sports Council	91,109,215.46	210,026,000.00				210,026,000.00	118,916,784.54	53,371,650.37
113	Ministry of Environment	296,264,017.02	277,233,000.00				277,233,000.00	(19,031,017.02)	135,290,026.67
114	Jigawa State Environmental Protection Agency (JISEPA)	704,680,368.58	893,519,000.00				893,519,000.00	188,838,631.42	443,065,063.78
116	Ministry Of Local Government	48,256,413.28	70,172,000.00				70,172,000.00	21,915,586.72	33,786,557.10
	<b>Sub-Total Social Sector</b>	<b>76,966,047,679.25</b>	<b>74,139,693,000.00</b>	<b>193,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,332,693,000.00</b>	<b>(2,633,354,679.25)</b>	<b>48,765,098,002.02</b>

CONSOLIDATED REVENUE FUND CHARGES									
S/N	DESCRIPTION	ACTUAL EXPENDITURE (2024)	INITIAL BUDGET 2024				FINAL BUDGET 2024	VARIANCE	ACTUAL EXPENDITURE (2023)
1	SSG's Office - Governor & Deputy Governor (CRFC)	197,928.49	16,300,000.00				16,300,000.00	16,102,071.51	16,259,708.40
2	Office of the Accountant Gen. (CRF)	6,305,123.80	5,740,000.00				5,740,000.00	(565,123.80)	5,486,468.64
3	Office of the Auditor Gen. (CRF)	6,582,512.70	8,000,000.00				8,000,000.00	1,417,487.30	5,567,996.04
4	Office of the Auditor Gen. Local Gov. Audit(CRF)	5,407,437.00	5,428,000.00				5,428,000.00	20,563.00	5,428,234.80
5	Office of the Chairman Civil Service Commission (CRF)	17,820,243.95	5,817,000.00				5,817,000.00	(12,003,243.95)	16,412,585.65
6	Office of the Chairman Board of Internal Revenir(CRF)	911,929.99	7,239,000.00				7,239,000.00	6,327,070.01	5,428,234.80
7	Office of the Chairman LGSC (CRF)	24,626,649.00	21,557,000.00				21,557,000.00	(3,069,649.00)	8,759,316.00
8	Office of the Chairman SIEC (CRF)	28,655,512.00	5,817,000.00				5,817,000.00	(22,838,512.00)	17,271,990.00
9	Juducial Service Commission (CRF)	26,315,944.80					0.00	(26,315,944.80)	40,656,211.01
10	Jigawa State Anti-Corruption Commission	20,647,638.00					0.00	(20,647,638.00)	
11	Assembly Service Commission (CRF)	36,601,433.93	0.00				0.00	(36,601,433.93)	5,428,234.80
12	Directorate of Salary & Pension Administraton (CRF)	0.00	0.00				0.00	-	0.00
13	Office of the Chairman SUBEB (CRF)	25,634,549.16	0.00				0.00	(25,634,549.16)	18,448,503.00
	Office Of The Governor Admin And Finance	15,826,116.00	0.00				0.00	(15,826,116.00)	
	<b>Sub-Total C R F C</b>	<b>199,706,902.82</b>	<b>75,898,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,898,000.00</b>	<b>(123,808,902.82)</b>	<b>145,147,483.14</b>
	<b>GRAND TOTAL</b>	<b>88,579,104,901.27</b>	<b>90,730,519,000.00</b>	<b>263,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,993,519,000.00</b>	<b>2,414,414,098.73</b>	<b>56,212,726,788.66</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE ACCOUNTANT GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPL. NOTE 17.1 PUBLIC DEBT CHARGES FOR THE PERIOD (DEBT SWAP)**

<b>DOMESTIC DEBT CHARGES</b>									
<b>NOTE</b>		<b>BAL. B/F 2024</b>	<b>ADDITIONAL LOAN 2024</b>	<b>LOAN REPAYMENT (PRINCIPAL)</b>	<b>LOAN REPAYMENT (INTEREST)</b>	<b>TOTAL REPAYMENT</b>	<b>BUDGET 2025</b>	<b>VARIANCE (%)</b>	<b>OUTSTANDING LOAN C/F 2025</b>
						₦	₦	₦	₦
17	Budget Support Facility		-				1,000,000,000.00	-	
	Excess Crude Account (ECA) Loan						400,000,000.00	-	-
	Commercial Agriculture Credit Scheme (Micro, Small and Medium Enterprises Devt, Fund)	356,981,973.58	0.00	356,981,973.58			500,000,000.00	-	-
	FGN(2021) Bridge Financing	111,111,111.09	0.00	111,111,111.09			500,000,000.00	-	-
	Contractual Liabilities	861,141,342.21	2,029,342,980.00	1,290,484,322.16			300,000,000.00	-	1,600,000,000.05
	<b>Sub - Total</b>	<b>1,329,234,426.88</b>	<b>2,029,342,980.00</b>	<b>1,758,577,406.83</b>	-	-	<b>3,200,000,000.00</b>	-	<b>1,600,000,000.05</b>
<b>FOREIGN LOAN DEDUCTIONS</b>									
		<b>BAL. B/F 2024</b>	<b>ADDITIONAL LOAN 2024</b>	<b>LOAN REPAYMENT (PRINCIPAL)</b>	<b>LOAN REPAYMENT (INTEREST)</b>	<b>TOTAL REPAYMENT</b>	<b>BUDGET</b>	<b>VARIANCE (%)</b>	<b>2025</b>
USD	1\$ @ N1,450.00	\$24,716,565.60	\$23,177.12		\$1,988,475.54	\$1,988,475.54			\$24,740,282.78
NGN	Foreign Loan (Principal & Interest) Deductions / At	35,839,020,118.34	34,389,916.44		2,883,289,534.86	2,883,289,534.86	<b>1,200,000,000.00</b>	240.27	35,873,410,034.78
	<b>Sub - Total</b>	<b>35,839,020,118.34</b>	<b>34,389,916.44</b>	-	<b>2,883,289,534.86</b>	<b>2,883,289,534.86</b>	<b>1,200,000,000.00</b>	<b>240.27</b>	<b>35,873,410,034.78</b>
<b>TOTAL PUBLIC DEBTS CHARGES (DOMESTIC AND FOREIGN)</b>									
	<b>TOTAL PUBLIC DEBT CHARGES</b>	<b>37,168,254,545.22</b>	<b>2,063,732,896.44</b>	<b>1,758,577,406.83</b>	<b>2,883,289,534.86</b>	<b>2,883,289,534.86</b>	<b>4,400,000,000.00</b>	<b>240.27</b>	<b>37,473,410,034.83</b>

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

**OVERHEAD (OTHER RECURRENT) BY AGENCIES**

**SUPPLEMENTARY NOTE 10.1**

S/N	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2025	VARIANCE ₦	ACTUAL EXPENDITURE 2024
		₦	₦	₦	₦	₦		₦	₦
	<b>ADMINISTRATIVE SECTOR</b>								
1	Government House	5,588,546,590.33	3,446,800,000.00		120,200,000.00		3,567,000,000.00	(2,021,546,590.33)	3,561,286,941.69
2	Deputy Governor's Office	402,491,573.44	376,406,000.00	401,000,000.00			777,406,000.00	374,914,426.56	346,118,079.44
3	Directorate of Protocol	1,066,209,884.21	462,000,000.00		400,000,000.00		862,000,000.00	(204,209,884.21)	418,948,581.97
4	Due Process & Project Monitoring Bureau	137,734,717.50	135,000,000.00				135,000,000.00	(2,734,717.50)	101,310,966.12
5	Pilgrims Welfare Agency	2,765,059,083.19	2,203,200,000.00	770,000,000.00			2,973,200,000.00	208,140,916.81	3,012,961,205.45
6	Administration & Finance Directorate	1,651,175,039.00	1,544,000,000.00				1,544,000,000.00	(107,175,039.00)	1,264,615,823.08
7	Liasion Office Kaduna	6,940,000.00	10,000,000.00				10,000,000.00	3,060,000.00	4,139,094.90
8	Liasion Office Lagos	13,974,801.79	16,000,000.00				16,000,000.00	2,025,198.21	8,548,138.26
9	Liaison Office Kano	6,250,404.11	9,000,000.00				9,000,000.00	2,749,595.89	1,483,155.02
10	Liasion Office Abuja	117,985,225.00	109,000,000.00				109,000,000.00	(8,985,225.00)	64,057,672.44
11	Chieftaincy & Religious Affairs Directorate	681,191,120.00	314,000,000.00	150,000,000.00	350,000,000.00		814,000,000.00	132,808,880.00	452,980,327.34
12	Jigawa State Hisba Board		60,000,000.00				60,000,000.00	60,000,000.00	
13	Research, Evaluation and Political Affairs Directorate	433,549,850.00	436,000,000.00				436,000,000.00	2,450,150.00	493,965,416.78
14	Special Service Directorate	2,828,490,376.00	1,149,000,000.00		1,196,000,000.00		2,345,000,000.00	(483,490,376.00)	858,470,011.05
15	Council Affairs Department	24,600,263.50	24,649,000.00				24,649,000.00	48,736.50	23,100,950.00
16	Jigawa State Agency for the Control of Aids	2,544,429.59	3,600,000.00				3,600,000.00	1,055,570.41	5,404,982.12
17	Jigawa State Agricultural Research Institute	12,000,000.00	18,700,000.00				18,700,000.00	6,700,000.00	1,565,458.64
	Jigawa State Public Complaints and Anti-Corruption Commission	105,206,350.00	115,000,000.00				115,000,000.00	9,793,650.00	214,472,863.75
18	State House of Assembly	4,656,691,855.24	5,470,000,000.00				5,470,000,000.00	813,308,144.76	3,741,951,200.76
19	Assembly Service Commission	119,215,044.97	145,800,000.00				145,800,000.00	26,584,955.03	83,954,557.00
20	Office of the Head of Service	927,289,309.03	577,730,000.00	108,000,000.00	17,000,000.00		702,730,000.00	(224,559,309.03)	1,815,900,164.99
21	Establishment & Service Matters Directorate	9,270,000.00	14,000,000.00				14,000,000.00	4,730,000.00	5,575,379.59
22	Manpower Development & Training Directorate	93,600,000.00	105,600,000.00				105,600,000.00	12,000,000.00	98,406,121.25
24	Manpower Development Institute	250,946,597.00	196,000,000.00				196,000,000.00	(54,946,597.00)	206,306,617.01
25	Office of the Auditor General	40,140,225.00	70,000,000.00	160,000,000.00			230,000,000.00	189,859,775.00	31,453,669.19
26	Directorate of Local Government Audit	416,109,605.03	373,725,000.00		160,000,000.00		533,725,000.00	117,615,394.97	625,045,885.59
	Jigawa State Audit Service Commission		19,000,000.00				19,000,000.00	19,000,000.00	

27	Civil Service Commission	30,583,880.60	87,000,000.00				87,000,000.00	56,416,119.40	32,546,723.94
28	Local Government Service Commission	1,451,049,275.73	1,320,597,000.00		180,000,000.00		1,500,597,000.00	49,547,724.27	1,067,726,604.83
29	State Independent Electoral Commission	86,147,842.59	168,700,000.00				168,700,000.00	82,552,157.41	68,433,114.44
31	Ministry of Special duties	47,682,000.00	31,000,000.00	32,100,000.00			63,100,000.00	15,418,000.00	12,244,848.22
32	Guidance & Counseling Department	109,638,500.00	68,000,000.00	20,000,000.00			88,000,000.00	(21,638,500.00)	66,424,594.54
33	State Emergency Managency Agency (SEMA)	55,812,878.51	180,000,000.00				180,000,000.00	124,187,121.49	6,427,804.82
	<b>SUB - TOTAL</b>	<b>24,138,126,721.36</b>	<b>19,259,507,000.00</b>	<b>1,641,100,000.00</b>	<b>2,423,200,000.00</b>	<b>-</b>	<b>23,323,807,000.00</b>	<b>(814,319,721.36)</b>	<b>18,610,729,706.64</b>

	<b>ECONOMIC SECTOR</b>							
34	Ministry of Agriculture & Natural Resources	15,472,657.86	28,000,000.00			28,000,000.00	12,527,342.14	27,317,944.73
	Jigawa Agricultural Transformation Agency (JATA)	2,000,000.00	150,000,000.00			150,000,000.00	148,000,000.00	
35	Jigawa Agriculture & Rural Development Authrity [JARDA]	214,423,600.00	230,000,000.00			230,000,000.00	15,576,400.00	9,521,220.99
36	Farmers and Herdsmen Board	13,105,750.00	32,000,000.00			32,000,000.00	18,894,250.00	9,562,925.22
37	Ministry of Finance	5,141,712,251.05	8,738,000,000.00		5,000,000,000.00	13,738,000,000.00	8,596,287,748.95	3,455,920,352.51
38	Office of the Accountant General	6,678,271,146.29	6,515,000,000.00	5,000,000.00		6,520,000,000.00	(158,271,146.29)	2,783,361,122.17
	Directorate of Salary & Pension Administraton	6,613,412.00	11,000,000.00			11,000,000.00	4,386,588.00	4,151,613.00
39	Jigawa State Internal Revenue Service	24,238,325.00	123,700,000.00			123,700,000.00	99,461,675.00	47,676,768.75
40	Ministry of Commerce, Industries and Co-operatives	31,324,000.00	44,150,000.00			44,150,000.00	12,826,000.00	16,075,000.00
41	Mineral Resource Development Agency	2,670,150.69	13,600,000.00			13,600,000.00	10,929,849.31	2,008,441.90
42	State Investment Promotion Agency (InvestJigawa)	24,228,575.00	18,000,000.00			18,000,000.00	(6,228,575.00)	7,680,000.00
43	Jigawa State Agency for Youth Empowerment and Employment	16,225,638.29	44,300,000.00			44,300,000.00	28,074,361.71	13,093,871.61
	Ministry of Power and Energy	707,266,245.07	1,530,000,000.00		100,000,000.00	1,630,000,000.00	922,733,754.93	
	Rural Electricity Board (REB)	671,166,055.00	800,000,000.00			800,000,000.00	128,833,945.00	948,115,130.47
	Alternative Energy Fund	2,343,910.89	3,000,000.00			3,000,000.00	656,089.11	2,125,477.12
44	Ministry of Works & Transport	247,597,379.65	306,000,000.00			-5,000,000.00	301,000,000.00	53,402,620.35
45	Jigawa Roads Maintenance Agency	16,931,613.00	19,000,000.00			19,000,000.00	2,068,387.00	31,920,645.25
47	Fire Services Directorate	10,000,000.00	10,000,000.00			10,000,000.00	-	8,865,432.15
49	Ministry of Budget & Economic Planning	396,060,964.06	577,490,000.00			577,490,000.00	181,429,035.94	160,869,070.00
50	Office of the permanent Secretary ( Contingency Fund Provision)		4,165,480,000.00		3,700,000,000.00	7,865,480,000.00	7,865,480,000.00	
51	Economic Planning Board	3,600,000.00	30,000,000.00			30,000,000.00	26,400,000.00	0.00
52	Jigawa State Resident Identification Management Agency(JISRIMA)	30,628,289.36	50,000,000.00			50,000,000.00	19,371,710.64	
53	Jigawa State Social Investment Programme Agency (JSSIPA)		10,000,000.00			10,000,000.00	10,000,000.00	
54	Jigawa State Bureau of Statistics (JSBS)	12,751,036.00	26,000,000.00			26,000,000.00	13,248,964.00	10,289,547.15
55	Ministry of Water Resources	2,859,635,511.05	4,808,000,000.00			4,808,000,000.00	1,948,364,488.95	4,509,914,736.86

56	Jigawa State Water Board	62,688,719.92	45,000,000.00	12,000,000.00			57,000,000.00	(5,688,719.92)	30,082,990.75
57	Rural Water Supply and Sanitation Agency	8,520,238.61	10,000,000.00				10,000,000.00	1,479,761.39	6,013,624.19
58	Small Town Water Supply Agency	19,409,166.62	28,000,000.00	54,169,000.00			82,169,000.00	62,759,833.38	17,549,692.59
	Ministry for Livestock	6,780,000.00	29,766,000.00				29,766,000.00	22,986,000.00	
59	Ministry of Lands, Housing, Urban & Regional Planning Development	28,099,467.98	28,000,000.00				28,000,000.00	(99,467.98)	9,587,582.55
60	Jigawa State Housing Authority	18,467,459.29	30,000,000.00				30,000,000.00	11,532,540.71	75,301,801.62
61	Urban Development Board	61,579,923.00	32,000,000.00	132,000,000.00			164,000,000.00	102,420,077.00	18,723,276.88
62	Dutse Capital Development Authority [DCDA]	30,705,926.42	39,000,000.00	22,000,000.00			61,000,000.00	30,294,073.58	25,757,622.64
	<b>SUB - TOTAL</b>	<b>17,364,517,412.10</b>	<b>28,524,486,000.00</b>	<b>225,169,000.00</b>	<b>8,800,000,000.00</b>	<b>(5,000,000.00)</b>	<b>37,544,655,000.00</b>	<b>20,180,137,587.90</b>	<b>10,563,790,734.74</b>
	<b>LAW AND JUSTICE SECTOR</b>		-					-	
63	High Court of Justice	753,504,249.26	787,000,000.00	167,400,000.00			954,400,000.00	200,895,750.74	529,541,218.24
64	Shari'a Court of Appeal	631,399,437.00	540,000,000.00		167,400,000.00		707,400,000.00	76,000,563.00	345,700,784.92
65	Judicial Service Commission	170,559,469.64	112,000,000.00		100,000,000.00		212,000,000.00	41,440,530.36	103,944,683.88
66	Ministry of Justice	154,621,461.75	122,000,000.00		100,000,000.00		222,000,000.00	67,378,538.25	268,245,161.43
67	Justice Sector and Law Reform Commission	18,631,314.02	28,000,000.00	25,000,000.00			53,000,000.00	34,368,685.98	5,279,774.05
	<b>SUB - TOTAL</b>	<b>1,728,715,931.67</b>	<b>1,589,000,000.00</b>	<b>192,400,000.00</b>	<b>367,400,000.00</b>	<b>-</b>	<b>2,148,800,000.00</b>	<b>420,084,068.33</b>	<b>1,252,711,622.52</b>
	<b>SOCIAL SECTOR</b>		-					-	
69	Ministry of Women Affairs & Social Development	24,636,730.98	36,660,000.00				36,660,000.00	12,023,269.02	110,106,250.40
70	Jigawa State Rehabilitation Board	223,957,330.18	55,620,000.00				55,620,000.00	(168,337,330.18)	530,833,112.71
71	Ministry Of Basic Education	1,675,182,900.00	2,050,000,000.00				2,050,000,000.00	374,817,100.00	1,405,465,210.79
72	State Universal Basic Education Board (SUBEB)	419,783,030.18	1,317,000,000.00			-450,000,000.00	867,000,000.00	447,216,969.82	489,094,056.78
73	Jigawa State Agency for Nomadic Education	13,260,000.00	12,000,000.00				12,000,000.00	(1,260,000.00)	13,500,000.00

74	Agency for Mass Education	5,220,000.00	7,000,000.00			7,000,000.00	1,780,000.00	6,125,437.09
	Local Education Authority (LEAs)		37,000,000.00			37,000,000.00	37,000,000.00	
75	Jigawa State Tsangaya Education Board	474,917,677.07	34,200,000.00		55,000,000.00	89,200,000.00	(385,717,677.07)	2,999,782.65
	Library Board	4,304,800.00	5,000,000.00			5,000,000.00	695,200.00	2,550,394.75
76	Ministry of Higher Education, Science & Technology	2,373,225,456.58	3,711,000,000.00			3,711,000,000.00	1,337,774,543.42	3,209,955,928.15
78	Dutse Model / Capital School	203,605,820.47	292,991,000.00			292,991,000.00	89,385,179.53	152,188,733.93
79	Bamaina Academy	6,240,000.00	7,000,000.00			7,000,000.00	760,000.00	6,334,033.97
80	Science & Technical Education Board	772,424,813.89	1,065,000,000.00			1,065,000,000.00	292,575,186.11	955,767,921.42
81	Islamic Education Bureau	1,092,130,131.22	821,000,000.00	193,000,000.00	380,400,000.00	1,394,400,000.00	302,269,868.78	771,371,479.65
83	Jigawa State Scholarships Board	34,746,498.41	19,000,000.00			19,000,000.00	(15,746,498.41)	10,135,654.31
84	Sule Lamido University, Kafin-Hausa	1,021,685,778.63	981,000,000.00			981,000,000.00	(40,685,778.63)	1,355,808,241.00
85	Jigawa State Polytechnic	144,680,154.35	155,000,000.00			155,000,000.00	10,319,845.65	223,196,478.96
86	Binyaminu Usman Polytechnic, Hadejia	57,117,316.56	99,000,000.00	30,000,000.00		129,000,000.00	71,882,683.44	58,379,186.85
87	Jigawa State Polytechnic for Information and Communication Technology	102,140,829.09	112,000,000.00			112,000,000.00	9,859,170.91	107,171,861.15
88	Jigawa State College of Education	147,991,229.10	150,700,000.00			150,700,000.00	2,708,770.90	96,614,763.41
89	Jigawa State College of Education Islamic Legal Studies	93,098,792.89	149,500,000.00			149,500,000.00	56,401,207.11	114,946,251.98
90	Jigawa State College of Remedial Studies	83,849,565.00	137,000,000.00			137,000,000.00	53,150,435.00	45,691,533.34
91	Jigawa State Information Technology and Digital Economy Agency		52,600,000.00			52,600,000.00	52,600,000.00	
92	Jigawa State Senior Secondary Education Board (JSSSEB)	76,700,000.00	100,000,000.00			100,000,000.00	23,300,000.00	
	Jigawa State Education Resources Agency (JSERD)	1,624,659,074.00	1,329,560,000.00			1,329,560,000.00	(295,099,074.00)	
	Khadija University Majia	430,370,482.88	440,340,000.00			440,340,000.00	9,969,517.12	
	Jigawa State Educational Quality Assurance Agency (JISEQAA)	24,222,500.00	20,127,000.00	13,770,000.00		33,897,000.00	9,674,500.00	26,215,000.00

	Agency for Teachers Training and Education Leadership		108,300,000.00				108,300,000.00	108,300,000.00	
93	Ministry of Health	427,713,052.00	358,600,000.00	31,732,000.00			390,332,000.00	(37,381,052.00)	279,782,500.00
95	Babura General Hospital	80,794,170.00	124,000,000.00				124,000,000.00	43,205,830.00	69,013,049.33
96	Birnin Kudu General Hospital	108,892,777.82	125,000,000.00				125,000,000.00	16,107,222.18	90,661,364.75
97	Birniwa General Hospital	69,142,036.26	116,000,000.00				116,000,000.00	46,857,963.74	73,576,942.88
98	Dutse General Hospital	84,253,479.00	203,000,000.00				203,000,000.00	118,746,521.00	83,729,251.14
99	Gumel General Hospital	54,375,286.57	209,000,000.00				209,000,000.00	154,624,713.43	109,817,046.46

100	Gwaram Cottage Hospital	36,802,506.43	130,000,000.00				130,000,000.00	93,197,493.57	53,166,252.72
101	Hadejia General Hospital	151,046,747.00	212,000,000.00				212,000,000.00	60,953,253.00	125,404,156.88
102	Hadejia Tuberculosis and Leprosy Hospital	7,508,642.16	10,000,000.00				10,000,000.00	2,491,357.84	2,131,401.44
103	Jahun General Hospital	134,901,095.00	174,000,000.00				174,000,000.00	39,098,905.00	67,154,983.73
104	Kafin Hausa [Bulangu] Cottate Hospital	45,518,716.33	48,000,000.00				48,000,000.00	2,481,283.67	9,710,930.96
105	Kafin Hausa General Hospital	85,763,371.64	100,000,000.00				100,000,000.00	14,236,628.36	61,926,339.75
106	Kazaure General Hospital	182,674,266.00	274,000,000.00				274,000,000.00	91,325,734.00	99,207,117.49
107	Kazaure Psychiatric Hospital	1,200,000.00	7,000,000.00				7,000,000.00	5,800,000.00	1,097,680.78
108	Ringim General Hospital	141,722,946.13	142,000,000.00				142,000,000.00	277,053.87	59,856,341.42
109	Primary Health Care Development Agency	225,503,384.77	151,000,000.00				151,000,000.00	(74,503,384.77)	143,724,080.24
110	Office of the Provost College of Nursing & Midwifery	78,654,111.16	101,000,000.00				101,000,000.00	22,345,888.84	51,607,824.77
111	College of Nursing Science Birnin kudu	66,229,290.00	76,000,000.00				76,000,000.00	9,770,710.00	101,393,954.15
113	College of Nursing Science Hadejia	32,538,750.00	50,200,000.00				50,200,000.00	17,661,250.00	25,349,747.41
115	College of Nursing Science Babura	55,270,255.58	58,130,000.00				58,130,000.00	2,859,744.42	135,401,570.88
116	College of Health Sceince and Technology Jahun	238,804,043.77	250,000,000.00				250,000,000.00	11,195,956.23	96,519,846.08
117	Rasheed Shekoni Specialist Hospital		214,000,000.00				214,000,000.00	214,000,000.00	25,987,062.42
118	Ministry of Information, Youths, Sports & Culture	185,936,355.34	79,300,000.00				79,300,000.00	(106,636,355.34)	121,991,197.83
119	History & Culture Bureau	18,425,000.00	20,000,000.00				20,000,000.00	1,575,000.00	15,336,125.25
120	Jigawa State Broadcasting Corporation (Television)	51,085,000.00	44,500,000.00				44,500,000.00	(6,585,000.00)	23,741,564.23
121	Jigawa State Broadcasting Corporation (Radio)	41,043,083.99	48,000,000.00				48,000,000.00	6,956,916.01	2,978,062.36
122	Jigawa State Printing Press	38,000,801.25	451,140,000.00				451,140,000.00	413,139,198.75	1,884,527.41
123	Jigawa State Sports Council	482,787,000.00	207,300,000.00				207,300,000.00	(275,487,000.00)	25,289,700.00
124	Ministry of Environment and Climate Change	24,357,418.67	22,200,000.00				22,200,000.00	(2,157,418.67)	43,733,964.00
125	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	31,578,000.00	36,000,000.00				36,000,000.00	4,422,000.00	31,673,532.61
127	Ministry For Local Governments & Comm. Development	870,045,429.68	3,452,000,000.00				3,452,000,000.00	2,581,954,570.32	7,016,538,703.78
	<b>SUB - TOTAL</b>	<b>15,182,717,928.03</b>	<b>20,798,968,000.00</b>	<b>268,502,000.00</b>	<b>435,400,000.00</b>	<b>(450,000,000.00)</b>	<b>21,052,870,000.00</b>	<b>5,870,152,071.97</b>	<b>18,743,838,136.44</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**  
**SUPPLEMENTARY NOTE 19.1**  
**CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

ADMINISTRATIVE  
SECTOR

S/N O	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
			₦	₦	₦	₦	₦	₦	₦	₦
1	011100100101	Government House	4,175,369,690.13	3,410,000,000.00		2,135,000,000.00		5,545,000,000.00	1,369,630,309.87	3,706,840,972.47
2	011100100201	Deputy Governor's Office	137,915,648.90	225,000,000.00				225,000,000.00	87,084,351.10	148,484,598.95
3	011100100400	Due Process & Project Monitoring Bureau	64,652,276.30	70,000,000.00		47,000,000.00		117,000,000.00	52,347,723.70	33,914,541.60
4	011100100700	Pilgrim Welfare Agency	236,613,901.01	312,750,000.00				312,750,000.00	76,136,098.99	73,091,986.98
5	011101300100	Administration & Finance Directorate	580,462,776.32	545,000,000.00				545,000,000.00	(35,462,776.32)	214,302,153.15
6	011101300600	Chieftaincy & Religious Affairs Department	1,712,175,592.69	3,244,000,000.00		800,000,000.00		4,044,000,000.00	2,331,824,407.31	1,484,198,059.33
7	011101300701	Jigawa State Hisbah Board	-	100,000,000.00				100,000,000.00	100,000,000.00	30,525,128.14
8	011101400100	Research, Evaluation and Political Affairs Directorate	15,515,600.50	221,500,000.00				221,500,000.00	205,984,399.50	4,536,908.80
9	011101800100	Special Service Directorate	1,053,917,843.40	1,449,000,000.00		1,000,000,000.00		2,449,000,000.00	1,395,082,156.60	367,756,781.25
10	011103300100	Jigawa State Agency for the Control of AIDS	60,881,920.00	120,000,000.00				120,000,000.00	59,118,080.00	2,921,212.30
11	011103902100	Jigawa State Agricultural Research Institute	903,761,129.58	1,859,500,000.00			(470,000,000.00)	1,389,500,000.00	485,738,870.42	923,983,914.54
	011104004001	Complaints and Anti Corruption Commission	139,924,311.25	195,000,000.00				195,000,000.00	55,075,688.75	195,000,000.00
12	011200100100	State House of Assembly	494,000,000.00	2,025,000,000.00				2,025,000,000.00	1,531,000,000.00	1,599,444,421.33
13	012500100100	Office of the Head of State Civil Service	1,682,729,073.68	4,077,000,000.00		457,000,000.00		4,534,000,000.00	2,851,270,926.32	782,916,789.24
15	012500100500	Manpower Development Institute	0.00	100,000,000.00				100,000,000.00	100,000,000.00	100,000,000.00
16	014000100100	Office of the Auditor General	99,143,664.37	190,000,000.00				190,000,000.00	90,856,335.63	91,679,526.30
17	014000200100	Directorate of Local Government Audit	232,236,194.55	183,100,000.00				183,100,000.00	(49,136,194.55)	147,933,489.44

18	014000300101	Jigawa State Audit Service Commission	0.00	50,000,000.00				50,000,000.00	50,000,000.00	
19	014700100100	Civil Service Commission	6,845,000.00	28,000,000.00		45,000,000.00		73,000,000.00	66,155,000.00	3,719,042.03
20	014700200100	Local Government Service Commission	60,000,000.00	50,000,000.00				50,000,000.00	(10,000,000.00)	30,425,125.14
21	014800100100	State Independent Electoral Commission	248,694,559.20	200,000,000.00		49,500,000.00		249,500,000.00	805,440.80	10,601,707.97
22	016200100101	Ministry For Humanitarian and Special Duties	34,665,500.00	74,600,000.00		2,000,000.00		76,600,000.00	41,934,500.00	8,814,421.15
23	016200200100	State Emergency Management Agency (SEMA)	2,716,775,630.00	7,078,000,000.00		175,900,000.00		7,253,900,000.00	4,537,124,370.00	10,391,023,091.80
		<b>TOTAL</b>	<b>14,656,280,311.88</b>	<b>25,807,450,000.00</b>	<b>-</b>	<b>4,711,400,000.00</b>	<b>(470,000,000.00)</b>	<b>30,048,850,000.00</b>	<b>15,392,569,688.12</b>	<b>20,352,113,871.91</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 19.2**

**CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

<b>ECONOMIC SECTOR</b>										
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	CONTINGENCY	SUPPLEMENTARY	REVIEW I - III	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
					₦	₦		₦		₦
1	021500100100	Ministry of Agriculture & Natural Resources	23,451,299,985.70	41,428,000,000.00			(1,496,000,000.00)	39,932,000,000.00	16,480,700,014.30	29,717,672,290.28
	21500111601	Jigawa agriculture Transformation Agency (JATA)	2,091,506,039.65	13,159,000,000.00				13,159,000,000.00	11,067,493,960.35	
2	021510200100	Jigawa State Agricultural & Rural Development Authority	668,262,276.00	11,531,500,000.00		84,000,000.00		11,615,500,000.00	10,947,237,724.00	7,792,122,678.39
3	021511511500	Farmers And Herdsman Board	135,192,227.80	860,000,000.00				860,000,000.00	724,807,772.20	17,937,562.14
4	022000100100	Ministry of Finance	12,052,813,272.06	21,505,000,000.00				21,505,000,000.00	9,452,186,727.94	14,966,393,300.12
	22000100110	Debt Management Unit	1,000,000,000.00	1,000,000,000.00				1,000,000,000.00	-	
	022000700400	Directorate of Salary and Pension Administration	0.00	20,000,000.00				20,000,000.00	20,000,000.00	639,977,440.12
5	022000800100	Jigawa State Internal Revenue Service	26,500,000.00	195,000,000.00				195,000,000.00	168,500,000.00	8,092,327.56
6	022200100100	Ministry of Commerce, Industries and Co-operatives	3,808,673,962.82	13,087,420,000.00			(910,000,000.00)	12,177,420,000.00	8,368,746,037.18	3,880,084,784.87
7	022200100200	Mineral Resources Development Agency	1,636,399,554.88	122,100,000.00		3,000,000,000.00		3,122,100,000.00	1,485,700,445.12	
8	022200100300	State Investment Promotion Agency	277,028,353.00	200,000,000.00		123,300,000.00		323,300,000.00	46,271,647.00	61,818,050.15
9	022700600100	Jigawa State Agency for Youth Empowerment and Employment	6,260,060,355.34	7,929,040,000.00		700,000,000.00		8,629,040,000.00	2,368,979,644.66	7,999,180,538.03
	023100100100	Ministry of Power and Energy	15,140,181,516.13	30,191,873,000.00		2,087,000,000.00		32,278,873,000.00	17,138,691,483.87	
10	023100300300	Rural Electricity Board	3,667,455,994.69	5,661,500,000.00		2,818,740,000.00		8,480,240,000.00	4,812,784,005.31	2,339,562,154.60
	02300300100	Alternative Energy Agency	1,512,934,016.70	2,335,300,000.00				2,335,300,000.00	822,365,983.30	159,895,073.67
11	023400100100	Ministry of Works & Transport	105,892,550,482.34	136,259,000,000.00		6,029,500,000.00		142,288,500,000.00	36,395,949,517.66	76,966,180,953.05
12	023400400100	Jigawa Roads Maintenance Agency	13,216,623,338.59	11,800,000,000.00		9,433,000,000.00		21,233,000,000.00	8,016,376,661.41	4,149,349,383.91
13	023400900100	Fire Service Directorate	82,879,367.23	910,000,000.00			(118,000,000.00)	792,000,000.00	709,120,632.77	69,209,482.12
14	023800100100	Ministry of Budget and Economic Planning	577,760,150.00	1,525,000,000.00			(25,000,000.00)	1,500,000,000.00	922,239,850.00	697,845,566.68

15	023800100301	Jigawa State Residents Identity Management Agency (JISRIMA)	330,673,424.38	500,000,000.00		200,000,000.00		700,000,000.00	369,326,575.62	
16	023800100401	Jigawa State Social Investment Program Agency (JSSIPA)	0.00	100,000,000.00				100,000,000.00	100,000,000.00	
17	023800200100	Jigawa State Bureau of Statistics (JSBS)	144,437,824.04	450,000,000.00				450,000,000.00	305,562,175.96	34,367,251.13
18	025200100100	Ministry of Water Resources	1,326,320,189.47	3,484,500,000.00		330,000,000.00		3,814,500,000.00	2,488,179,810.53	558,893,022.78
19	025210200100	Jigawa state Water Board	1,143,528,553.59	2,169,678,000.00		180,036,000.00		2,349,714,000.00	1,206,185,446.41	1,267,330,251.29
20	025210300100	Rural Water Supply and Sanitation Agency	2,445,039,291.25	3,619,200,000.00		737,500,000.00		4,356,700,000.00	1,911,660,708.75	920,977,793.63
21	025210400100	Small Town Water Supply Agency	2,699,870,140.37	2,439,420,000.00		173,000,000.00		2,612,420,000.00	(87,450,140.37)	3,626,235,623.90
	025505500101	Ministry of LIVESTOCK	9,503,000.00	100,000,000.00				100,000,000.00	90,497,000.00	
22	026000100100	Ministry of Land , Housing, Urban Development & Regional Planning	1,655,601,737.40	3,561,000,000.00		1,685,000,000.00		5,246,000,000.00	3,590,398,262.60	845,710,440.07
23	026000200100	Jigawa State Housing Authority	10,488,421,737.04	4,588,000,000.00		10,125,000,000.00		14,713,000,000.00	4,224,578,262.96	5,221,783,429.17
24	026000300100	Urban Development Board	79,520,881.73	930,000,000.00			(210,000,000.00)	720,000,000.00	640,479,118.27	9,056,574.01
25	026000400100	Dutse Capital Development Authority (DCDA)	478,109,970.52	306,000,000.00		22,000,000.00		328,000,000.00	(150,109,970.52)	157,196,935.05
		TOTAL	212,299,147,642.72	321,967,531,000.00	-	37,728,076,000.00	(2,759,000,000.00)	356,936,607,000.00	144,637,459,357.28	162,106,872,906.72

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 19.3**

**CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

**LAW AND JUSTICE  
SECTOR**

S/N O	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	CONTINGENCY	SUPPLEMENTAR Y	REVIEW I - III	FINAL BUDJET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
					₦	₦	₦	₦	₦	₦
1	031800500100	High Court of Justice	616,364,400.27	1,972,000,000.00		6,000,000.00		1,978,000,000.00	1,361,635,599.73	264,612,421.47
2	031800600100	Sharia Court of Appeal	142,631,208.81	730,000,000.00		970,000,000.00		1,700,000,000.00	1,557,368,791.19	69,362,314.34
3	031801100100	Judicial Service Commission	86,723,610.00	150,000,000.00		110,000,000.00		260,000,000.00	173,276,390.00	19,982,123.41
4	032600100100	Ministry of Justice	155,756,378.57	467,750,000.00				467,750,000.00	311,993,621.43	55,571,456.31
5	32600200200	Justice Sector and Law Reform	2,961,838.48	50,000,000.00				50,000,000.00	47,038,161.52	
								-	-	
		<b>TOTAL</b>	<b>1,004,437,436.13</b>	<b>3,369,750,000.00</b>	<b>-</b>	<b>1,086,000,000.00</b>	<b>-</b>	<b>4,455,750,000.00</b>	<b>3,451,312,563.87</b>	<b>409,528,315.53</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE ACCOUNTANT GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 19.4**

**CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

**SOCIAL SECTOR**

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	CONTINGENCY	SUPPLEMENTARY	REVIEW III	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
					₦	₦	₦	₦	₦	₦
1	051400100100	Ministry of Women Affairs & Social Development	1,422,267,571.71	4,787,500,000.00			(100,000,000.00)	4,687,500,000.00	3,265,232,428.29	1,802,978,347.56
2	051400100200	Jigawa State Rehabilitation Board	1,833,802,084.05	2,060,000,000.00			(100,000,000.00)	1,960,000,000.00	126,197,915.95	755,480,732.21
3	051700100100	Ministry of Basic Education	13,243,881,187.87	24,678,050,000.00		10,000,000.00		24,688,050,000.00	11,444,168,812.13	966,691,619.74
4	051700100200	State Universal Basic Education Board (SUBEB)	7,356,319,501.64	15,964,400,000.00		111,600,000.00		16,076,000,000.00	8,719,680,498.36	4,871,491,471.57
5	051700100300	Jigawa State Agency for Nomadic Education	460,644,703.84	675,950,000.00				675,950,000.00	215,305,296.16	283,242,145.11
6	051700100400	Agency for Mass Education	338,544,343.02	313,939,000.00				313,939,000.00	(24,605,343.02)	222,996,030.00
7	051700100601	Jigawa State Tsangaya Board	465,347,684.84	1,830,000,000.00		917,600,000.00		2,747,600,000.00	2,282,252,315.16	
8	051700100700	Library Board	12,641,161.02	38,000,000.00				38,000,000.00	25,358,838.98	
9	051700200100	Ministry of Higher Education, Science & Technology	11,078,147,651.69	26,854,000,000.00		4,495,000,000.00		31,349,000,000.00	20,270,852,348.31	5,926,483,422.11
10	051700200300	Dutse Model / Capital School	56,500,000.00	204,000,000.00				204,000,000.00	147,500,000.00	
11	051700200400	Bamaina Academy	4,401,640.00	179,000,000.00				179,000,000.00	174,598,360.00	4,680,000.00
12	051700200500	Science & Technical Education Board	1,812,301,512.73	8,313,000,000.00			(2,411,500,000.00)	5,901,500,000.00	4,089,198,487.27	985,537,433.27
13	051700200600	Islamic Education Bureau	1,140,811,119.75	1,024,500,000.00		815,350,000.00		1,839,850,000.00	699,038,880.25	860,843,319.85
14	051700200800	Jigawa State Scholarship Board	5,056,067,938.23	5,000,000,000.00		2,095,000,000.00		7,095,000,000.00	2,038,932,061.77	2,908,112,957.00
15	051700200900	Sule Lamido University	6,611,358,319.23	12,838,000,000.00			(1,050,000,000.00)	11,788,000,000.00	5,176,641,680.77	2,282,984,089.00
16	051700201000	Jigawa State Polytechnic	670,157,396.39	800,600,000.00				800,600,000.00	130,442,603.61	918,116,968.95

17	051700201100	Binyaminu Usman Polytechnic, Hadejia	511,797,494.33	1,694,000,000.00			(102,500,000.00)	1,591,500,000.00	1,079,702,505.67	1,278,952,452.01
18	051700201200	Jigawa State Polytechnic for Information and Communication Technology	277,725,399.54	489,000,000.00				489,000,000.00	211,274,600.46	270,350,044.03
19	051700201300	Jigawa State College of Education	1,369,003,622.12	640,600,000.00			(97,200,000.00)	543,400,000.00	(825,603,622.12)	708,302,378.95
20	051700201400	Jigawa State College of Education and Legal Studies	1,491,542,812.09	1,634,700,000.00				1,634,700,000.00	143,157,187.91	279,263,688.06
21	051700201500	Jigawa State College of Remedial Studies	507,719,115.56	513,000,000.00			(61,000,000.00)	452,000,000.00	(55,719,115.56)	265,254,254.90
22	051700201601	Jigawa State Information Technology & Digital economy	815,676,170.54	1,500,000,000.00	490,400,000.00			1,990,400,000.00	1,174,723,829.46	40,564,226.23
23	051700201701	Jigawa State Senior Secondary Education Board (JSSSEB)	3,788,479,146.52	3,496,000,000.00	1,840,000,000.00			5,336,000,000.00	1,547,520,853.48	
	051700201801	Jigawa State Education Resources Agency (JSERD)	96,241,345.00	121,500,000.00			(21,500,000.00)	100,000,000.00	3,758,655.00	
	051700201901	Khadija University Majia	9,819,540.00	100,000,000.00	1,500,000,000.00			1,600,000,000.00	1,590,180,460.00	
24	051700300200	Jigawa State Educational Quality Assurance Agency (JSEQAA)	218,226,023.88	462,510,000.00				462,510,000.00	244,283,976.12	35,967,736.47
	051700400401	Agency for Teachers Training and Education Leadership	230,373,946.00	415,000,000.00			(270,000,000.00)	145,000,000.00	(85,373,946.00)	
25	052100100100	Ministry of Health	11,582,506,325.87	18,977,150,000.00			(397,000,000.00)	18,580,150,000.00	6,997,643,674.13	9,107,932,449.37
27	052100300100	Primary Health Care Development Agency	20,394,256,849.28	21,278,260,000.00	1,497,000,000.00			22,775,260,000.00	2,381,003,150.72	6,645,925,408.77
28	052110400100	Office of the Provost, College of Nursing Science	568,769,422.60	1,588,000,000.00				1,588,000,000.00	1,019,230,577.40	
29	052110600100	College of Health Science and Technology Jahun	525,208,468.00	612,000,000.00				612,000,000.00	86,791,532.00	
30	052111600100	Rasheed Shekoni Specialist Hospital	0.00	20,000,000.00				20,000,000.00	20,000,000.00	
31	052300100100	Ministry of Information Youths, Sports and Culture	427,524,906.84	357,000,000.00				357,000,000.00	(70,524,906.84)	255,996,471.61
32	052300200100	History and Culture Bureau	7,762,000.00	29,000,000.00				29,000,000.00	21,238,000.00	749,733.25
33	052300300100	Jigawa State Television	92,774,221.84	239,200,000.00				239,200,000.00	146,425,778.16	71,854,032.30
34	052300400100	Jigawa State Broadcasting Corporation (Radio)	503,468,882.67	348,200,000.00	670,000,000.00			1,018,200,000.00	514,731,117.33	495,303,200.75

35	052300500100	Jigawa State Printing Press	255,478,217.11	300,000,000.00				300,000,000.00	44,521,782.89	102,363,210.96
36	052300700100	Jigawa State Sports Council	227,069,119.99	497,000,000.00				497,000,000.00	269,930,880.01	139,784,082.01
37	053500100100	Ministry of Environment and Climate Change	16,683,343,289.59	16,555,730,000.00		2,603,560,000.00		19,159,290,000.00	2,475,946,710.41	20,768,466,977.40
38	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	229,779,957.60	386,000,000.00				386,000,000.00	156,220,042.40	47,873,874.71
40	055100100100	Ministry Of Local Government	1,242,759,019.00	5,438,000,000.00				5,438,000,000.00	4,195,240,981.00	3,109,411.76
		<b>TOTAL</b>	<b>113,620,499,111.98</b>	<b>183,252,789,000.00</b>	-	<b>17,045,510,000.00</b>	<b>(4,610,700,000.00)</b>	<b>195,687,599,000.00</b>	<b>82,067,099,888.02</b>	<b>63,307,652,169.91</b>

## NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

### SUPPLEMENTARY NOTE 19.5

### DETAIL CAPITAL EXPENDITURE BY AGENCIES

Administrative Code	Item Description	FINAL BUDGET 2025	ACTUAL COST 2025	DIFFERENCE
	<b>Consolidated Performance</b>	<b>568,255,806,000.00</b>	<b>312,982,475,625.65</b>	<b>208,517,584,826.41</b>
	<b>Administrative Sector</b>	<b>31,223,850,000.00</b>	<b>14,456,356,000.63</b>	<b>16,767,493,999.37</b>
<b>11100100101</b>	<b>Government House</b>	<b>5,545,000,000.00</b>	<b>4,175,369,690.13</b>	<b>1,369,630,309.87</b>
10011	Procurement of Official & Utility Vehicles for Government Agencies and Purchase of Office Furniture & Equipment	3,100,000,000.00	2,472,306,396.99	627,693,603.01
10114	Government House Projects (Constructions and Renovations)	2,445,000,000.00	1,703,063,293.14	741,936,706.86
<b>11100100201</b>	<b>Deputy Governor's Office</b>	<b>225,000,000.00</b>	<b>137,915,648.90</b>	<b>87,084,351.10</b>
10000	Deputy Governor's Office Special Expenditure	225,000,000.00	137,915,648.90	87,084,351.10
<b>11100100400</b>	<b>Due Process &amp; Project Monitoring Bureau</b>	<b>117,000,000.00</b>	<b>64,652,276.30</b>	<b>52,347,723.70</b>
60312	Special Expenditure	117,000,000.00	64,652,276.30	52,347,723.70
<b>11100100700</b>	<b>Pilgrim Welfare Agency</b>	<b>312,750,000.00</b>	<b>236,613,901.01</b>	<b>76,136,098.99</b>
10039	Pilgrims Welfare Agency (Special Expenditure Provision)	312,750,000.00	236,613,901.01	76,136,098.99
<b>11101300100</b>	<b>Administration &amp; Finance Directorate</b>	<b>545,000,000.00</b>	<b>580,462,776.32</b>	<b>- 35,462,776.32</b>
10001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	75,000,000.00	209,331,513.02	- 134,331,513.02
10002	Administration & Finance (Special Expenditure)	280,000,000.00	298,425,850.30	- 18,425,850.30
10019	Counterpart Funding Of UNICEF Assisted Programs	20,000,000.00		20,000,000.00

10041	Support to Galaxy II Operations	170,000,000.00	72,705,413.00	97,294,587.00
<b>11101300600</b>	<b>Chieftaincy &amp; Religious Affairs Department</b>	<b>4,044,000,000.00</b>	<b>1,712,175,592.69</b>	<b>2,331,824,407.31</b>
10038	Religious Affairs Projects	4,044,000,000.00	1,712,175,592.69	2,331,824,407.31
<b>11101300701</b>	<b>Jigawa State Hisbah Board</b>	<b>100,000,000.00</b>	<b>-</b>	<b>100,000,000.00</b>
10046	Hisba Board and Other Religious Expenditure	100,000,000.00		100,000,000.00
<b>11101400100</b>	<b>Research, Evaluation and Political Affairs Directorate</b>	<b>221,500,000.00</b>	<b>15,515,600.50</b>	<b>205,984,399.50</b>
20527	Research, Evaluation and Political Affair Programmes	221,500,000.00	15,515,600.50	205,984,399.50
<b>11101800100</b>	<b>Special Service Directorate</b>	<b>2,449,000,000.00</b>	<b>1,053,917,843.40</b>	<b>1,395,082,156.60</b>
10014	Provision Security Installations and Equipment	2,449,000,000.00	1,053,917,843.40	1,395,082,156.60
<b>11103300100</b>	<b>Jigawa State Agency for the Control of AIDS</b>	<b>120,000,000.00</b>	<b>60,881,920.00</b>	<b>59,118,080.00</b>
60210	SACA HIV / AIDS Control Programme	120,000,000.00	60,881,920.00	59,118,080.00
<b>11103902100</b>	<b>Jigawa State Agricultural Research Institute</b>	<b>1,859,500,000.00</b>	<b>903,761,129.58</b>	<b>955,738,870.42</b>
20011	Jigawa State Agricultural Research Institute	1,859,500,000.00	903,761,129.58	955,738,870.42
<b>011104004001</b>	<b>Jigawa State Public Complaints and Anti-Corruption Commission</b>	<b>195,000,000.00</b>	<b>139,924,311.25</b>	<b>55,075,688.75</b>
040010	Anti Corruption Programmes and Coordination	195,000,000.00	139,924,311.25	55,075,688.75
<b>11200100100</b>	<b>State House of Assembly</b>	<b>2,025,000,000.00</b>	<b>494,000,000.00</b>	<b>1,531,000,000.00</b>
10010	House of Assembly Project & Other Asset Acquisitions	2,025,000,000.00	494,000,000.00	1,531,000,000.00

<b>12500100100</b>	<b>Office of the Head of State Civil Service</b>	<b>5,434,000,000.00</b>	<b>1,682,729,073.68</b>	<b>3,751,270,926.32</b>
10003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	5,434,000,000.00	1,682,729,073.68	3,751,270,926.32
			-	-
				-
<b>12500100500</b>	<b>Manpower Development Institute</b>	<b>100,000,000.00</b>	<b>-</b>	<b>100,000,000.00</b>
10016	Manpower Development Institute Projects & Programmes	100,000,000.00		100,000,000.00
<b>14000100100</b>	<b>Office of the Auditor General</b>	<b>190,000,000.00</b>	<b>99,143,664.37</b>	<b>90,856,335.63</b>
10018	Office For Resident Auditors	190,000,000.00	99,143,664.37	
<b>14000200100</b>	<b>Directorate of Local Government Audit</b>	<b>183,100,000.00</b>	<b>232,236,194.55</b>	<b>-</b>
10006	Directorate Of Local Government Audit Programmes	183,100,000.00	232,236,194.55	-
<b>14000300101</b>	<b>Jigawa State Audit Service Commission</b>	<b>50,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
10042	Audit Service Service Commission Projects and Programmes	50,000,000.00		50,000,000.00
<b>14700100100</b>	<b>Civil Service Commission</b>	<b>73,000,000.00</b>	<b>6,845,000.00</b>	<b>66,155,000.00</b>
10007	Civil Service Commission (Special Expenditure)	73,000,000.00	6,845,000.00	66,155,000.00
<b>14700200100</b>	<b>Local Government Service Commission</b>	<b>50,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
10008	Local Government Service Commission (Special Expenditure)	50,000,000.00		50,000,000.00
<b>14800100100</b>	<b>State Independent Electoral Commission</b>	<b>249,500,000.00</b>	<b>248,694,559.20</b>	<b>805,440.80</b>
10009	State Independent Electoral Commission Headquarters	249,500,000.00	248,694,559.20	805,440.80
<b>16200100101</b>	<b>Ministry For Special Duties</b>	<b>76,600,000.00</b>	<b>34,665,500.00</b>	<b>41,934,500.00</b>
10043	Special Duties Projects and Special Expenditure	76,600,000.00	45,221,250.00	31,378,750.00

<b>16200200100</b>	<b>State Emergency Management Agency (SEMA)</b>	<b>7,253,900,000.00</b>	<b>2,716,775,630.00</b>	<b>4,537,124,370.00</b>
10017	Emergency Response & Preparedness (Relief Materials & Interventions)	7,078,000,000.00	2,716,775,630.00	4,361,224,370.00
<b>02</b>	<b>Economic Sector</b>	<b>357,964,607,000.00</b>	<b>192,545,023,070.24</b>	<b>117,496,410,929.76</b>
<b>21500100100</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>39,932,000,000.00</b>	<b>23,451,299,985.70</b>	<b>16,480,700,014.30</b>
20005	Purchase Of Grains For Buffer Stock	250,000,000.00	54,491,852.55	195,508,147.45
				-
20010	Agricultural Planning and Information System Development	5,000,000.00	8,955,000.00	3,955,000.00
20014	Field Crop Protection and Termite Control	100,000,000.00	780,000.00	99,220,000.00
20016	Fertilizer Procurement	200,000,000.00		200,000,000.00
20017	Crop Rehabilitation Programme	31,980,000,000.00	18,109,647,179.32	13,870,352,820.68
20018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	7,000,000,000.00	4,965,306,070.67	2,034,693,929.33
20020	Veterinary Clinics			-
20022	Disease Control and Eradication Scheme			-
20026	Livestock Investigation and Breeding Centres	42,000,000.00	154,640,496.88	112,640,496.88
20029	Artisan Fisheries Development			-
20030	Meat Inspection and Hygiene Promotion		75,709,529.21	75,709,529.21
20031	Avian Influenza Control Project			-
20033	Borehole - Based Minor Irrigation Scheme	300,000,000.00	79,219,857.07	220,780,142.93
20038	Agricultural Shows and Exhibitions	5,000,000.00	2,550,000.00	2,450,000.00
020048	establishment of Jigawa Agricultural Commodity Exchange	50,000,000.00		50,000,000.00
<b>0215001111601</b>	<b>Jigawa Agricultural Transformation Agency (JATA)</b>	<b>13,159,000,000.00</b>	<b>2,091,506,039.65</b>	<b>11,067,493,960.35</b>
020042	Agricultural Production and Production Project	1,600,000,000.00	372,678,900.00	1,227,321,100.00

020043	Agribusiness and Markets Projects	2,495,000,000.00	147,930,332.00	2,347,069,668.00
020044	Dairy and Livestock Competitiveness Institute	2,927,000,000.00		2,927,000,000.00
020045	Jigawa Agricultural Trade and Export Development Programme	310,000,000.00	1,362,500.00	308,637,500.00
020046	Commercial Irrigation Expansion Project	5,037,000,000.00	1,569,534,307.65	3,467,465,692.35
020047	Agricultural Transformation Infrastructures	790,000,000.00		790,000,000.00
<b>21510200100</b>	<b>Jigawa State Agricultural &amp; Rural Development Authority</b>	<b>11,615,500,000.00</b>	<b>668,262,276.00</b>	<b>10,947,237,724.00</b>
20000	Agricultural Development and Extension (JARDA)	4,243,500,000.00	657,657,795.00	3,585,842,205.00
20002	Fadama III Development Project (World Bank)	3,500,000,000.00	10,604,481.00	3,489,395,519.00
20003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	670,000,000.00		670,000,000.00
20004	Agricultural Transformation Support Project (AfDB)	1,147,000,000.00		1,147,000,000.00
20007	Food & Nutrition (Agric-related) Programme	45,000,000.00		45,000,000.00
20008	Sasakawa Agricultural Support Projects	140,000,000.00		140,000,000.00
20015	Horticultural Crops Development	100,000,000.00		100,000,000.00
020040	Livestock Productivity and Resilience Support Project	70,000,000.00		70,000,000.00
20041	International Fund for Agricultural Development (IFAD)-Value Chain in Northern Nigeria Project	1,700,000,000.00		1,700,000,000.00
<b>21511511500</b>	<b>Farmers And Herdsman Board</b>	<b>860,000,000.00</b>	<b>135,192,227.80</b>	<b>724,807,772.20</b>
20032	Development Of Farm Settlement and Grazing Reserves	860,000,000.00	135,192,227.80	724,807,772.20

<b>22000100100</b>	<b>Ministry of Finance</b>	<b>21,505,000,000.00</b>	<b>12,052,813,272.06</b>	<b>9,452,186,727.94</b>
10020	Ministry of Finance SIFMIS Project & Treasury Computerization	240,000,000.00	28,369,902.06	211,630,097.94
10021	Ministry Of Finance (Special Expenditure)	765,000,000.00	143,998,370.00	621,001,630.00
20065	Ministry of Finance Incorporated Investment Fund	20,500,000,000.00	11,880,445,000.00	8,619,555,000.00
<b>22000070010</b>	<b>Debt Management Unit</b>	<b>1,000,000,000.00</b>	<b>1,000,000,000.00</b>	-
20077	Repayment of Contractual Liabilities	1,000,000,000.00	1,000,000,000.00	
<b>022000700400</b>	<b>Directorate of Salary and Pension Administration</b>	<b>50,000,000.00</b>		<b>50,000,000.00</b>
010037	Salary and Pension Administration (Special Expenditure)	50,000,000.00		50,000,000.00
<b>22000800100</b>	<b>Jigawa State Internal Revenue Service</b>	<b>195,000,000.00</b>	<b>26,500,000.00</b>	<b>168,500,000.00</b>
10022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	120,000,000.00	26,500,000.00	93,500,000.00
10023	Internal Revenue Service Security Documents	40,000,000.00		40,000,000.00
10024	Internal Revenue Service Stamp Duty Machine	35,000,000.00		35,000,000.00
<b>22200100100</b>	<b>Ministry of Commerce, Industries and Co-operatives</b>	<b>12,177,420,000.00</b>	<b>3,808,673,962.82</b>	<b>8,368,746,037.18</b>
20050	Business Development Support Services	239,440,000.00	149,130,000.00	90,310,000.00
20053	Maigatari Trade - Free Zone Project	3,215,000,000.00	534,491,698.31	2,680,508,301.69
20054	Major Markets Development	7,975,000,000.00	3,024,262,639.51	4,950,737,360.49
20055	Consumer Protection Committee Activities	106,400,000.00	85,849,125.00	20,550,875.00
20064	Tourism Promotion Activities	108,000,000.00	6,560,000.00	101,440,000.00
20066	Trade Fairs, Road Shows and Business Promotion Support	48,480,000.00	8,380,500.00	40,099,500.00
20067	Nigeria-Niger Economic and Trade Development Corridor	10,100,000.00		10,100,000.00
20070	Establishment of Industrial Cluster Layouts	220,000,000.00		220,000,000.00

20071	State Export Promotion Council Activities	255,000,000.00		255,000,000.00
	J cares			-
<b>22200100200</b>	<b>Mineral Resources Development Agency</b>	<b>3,122,100,000.00</b>	<b>1,636,399,554.88</b>	1,485,700,445.12
20062	Raw Materials Display Centre	48,100,000.00	638,110,211.08	- 590,010,211.08
20063	Solid Minerals Development	3,074,000,000.00	998,289,343.80	2,075,710,656.20
<b>22200100300</b>	<b>State Investment Promotion Agency</b>	<b>323,300,000.00</b>	<b>277,028,353.00</b>	46,271,647.00
20068	Investment Promotion / One-Stop-Shop Support Services	323,300,000.00	277,028,353.00	46,271,647.00
<b>22700600100</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>8,629,040,000.00</b>	<b>6,260,060,355.34</b>	<b>2,368,979,644.66</b>
20056	Development and Support to Business Cooperatives for Economic Empowerment	763,000,000.00	587,000,000.00	176,000,000.00
20057	Development and Maintenance of Skills Acquisition Centers	2,759,900,000.00	1,990,000,000.00	769,900,000.00
20058	Micro Credit and Business Start-ups Support	2,086,140,000.00	1,617,460,355.34	468,679,644.66
20060	Agro-Processing Equipment Leasing	1,430,000,000.00	680,600,000.00	749,400,000.00
20061	Women and Youths Artisans and Skills Development Initiatives	1,590,000,000.00	1,385,000,000.00	205,000,000.00
<b>023100100100</b>	<b>Ministry of Power and Energy</b>	<b>32,278,873,000.00</b>	<b>15,140,181,516.13</b>	<b>17,138,691,483.87</b>
020105	Implementation of Renewable Energy Projects	1,900,000,000.00	970,644,733.57	929,355,266.43
020106	Energy Research and development	500,000,000.00	271,361,980.20	228,638,019.80
'020107	Constructions/Renovation of Energy Infrastructure (Grid and transmission Lines)	11,000,000,000.00	5,074,042,939.93	5,925,957,060.07
020108	Conversion of Streetlights to solar Power Energy	14,800,000,000.00	6,902,966,054.62	7,897,033,945.38
020111	Electrification/Solarizations of Governments /MDAs	691,873,000.00	206,814,753.28	485,058,246.72
20516	Provision of Street light in urban centres	1,887,000,000.00	763,074,954.53	1,123,925,045.47
020517	Dutse Street Lights	1,500,000,000.00	951,276,100.00	

<b>23100200300</b>	<b>Rural Electricity Board</b>	<b>8,480,240,000.00</b>	<b>3,667,455,994.69</b>	<b>4,812,784,005.31</b>
20100	New Rural Electrification Projects	61,500,000.00	36,936,272.74	24,563,727.26
20101	Completion Of Ongoing Electrification Projects	3,739,000,000.00	1,946,105,615.59	1,792,894,384.41
20102	Maintenance / Upgrading Of Existing Electrification Projects	3,429,740,000.00	1,566,768,329.59	1,862,971,670.41
20104	Electrification Projects Plants and Equipments	250,000,000.00	117,645,776.77	132,354,223.23
020109	Housing Estate Electricfication Project	1,000,000,000.00		1,000,000,000.00
<b>023100300100</b>	<b>Alternative Energy agency</b>	<b>2,335,300,000.00</b>	<b>1,512,934,016.70</b>	<b>2,335,300,000.00</b>
060115	Bio-Mass and other Revenwable Energy Development	2,335,300,000.00	1,512,934,016.70	2,335,300,000.00
<b>23400100100</b>	<b>Ministry of Works &amp; Transport</b>	<b>144,286,500,000.00</b>	<b>105,892,550,482.34</b>	<b>38,393,949,517.66</b>
20300	Construction Of Bridges and Major Culverts	3,692,000,000.00	1,093,089,191.95	2,598,910,808.05
20301	Upgrading Of Rural (Feeder) Roads	39,996,000,000.00	26,541,729,995.63	13,454,270,004.37
20302	Road and Other Projects Consultancies	3,500,000,000.00	1,345,592,462.55	2,154,407,537.45
20306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	300,000,000.00		300,000,000.00
20318	Girimbo - Gantsa - Sara Road	200,000,000.00		200,000,000.00
20324	State Capital Road Networks	10,000,000,000.00	7,830,162,408.62	2,169,837,591.38
20325	Construction of Township Roads	17,000,000,000.00	8,905,471,930.02	8,094,528,069.98
20328	Feeder Roads Project	18,000,000,000.00	23,898,624,301.07	5,898,624,301.07
20329	Dutse Airport Projects	950,000,000.00	553,821,118.09	396,178,881.91
20331	State Driving School	59,500,000.00	43,825,876.30	15,674,123.70
20332	Vehicle Inspection Office Operations	45,000,000.00	24,964,000.00	20,036,000.00
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20336	Farun Daba - Mait sani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	2,000,000,000.00	1,058,984,446.94	941,015,553.06
20338	Hadejia - Garun Gabas Road	6,500,000,000.00	4,244,841,817.63	2,255,158,182.37
20339	Maigatari - Babura Road	6,994,000,000.00	340,128,702.68	6,653,871,297.32
20341	Arbus - Girbobo - Garin Bukar Road	7,500,000,000.00	6,069,545,815.20	1,430,454,184.80
20342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	3,000,000,000.00	2,128,974,836.33	871,025,163.67
20343	Galadi - Turbus - Jarkasa - Kuka Yasku - Jajeri Road	50,000,000.00		50,000,000.00
20344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	6,000,000,000.00	5,645,902,216.17	354,097,783.83
20346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	6,000,000,000.00	6,880,708,210.01	880,708,210.01
20347	Upgrading of surface dressing to Asphalt Overlay	10,000,000,000.00	9,286,183,153.15	713,816,846.85
020349	Construction of Roads for the Government Institutions and Others	2,500,000,000.00	1,520,103,544.70	979,896,455.30
<b>23400400100</b>	<b>Jigawa Roads Maintenance Agency</b>	<b>21,233,000,000.00</b>	<b>13,216,623,338.59</b>	<b>8,016,376,661.41</b>
20322	Special Roads Routine Maintenance	20,533,000,000.00	12,213,367,158.12	8,319,632,841.88
20323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	200,000,000.00	559,427,301.15	359,427,301.15
20326	Maintenance of Township Roads	500,000,000.00	443,828,879.32	56,171,120.68
<b>23400900100</b>	<b>Fire Service Directorate</b>	<b>792,000,000.00</b>	<b>82,879,367.23</b>	<b>709,120,632.77</b>
10012	Procurement Of Fire Fighting Vehicles and Equipment	780,000,000.00	80,700,729.13	699,299,270.87
10013	State Fire Service Headquarter	12,000,000.00	2,178,638.10	9,821,361.90

<b>23800100100</b>	<b>Ministry of Budget and Economic Planning</b>	<b>1,500,000,000.00</b>	<b>577,760,150.00</b>	<b>922,239,850.00</b>
10025	Social and Economic Studies Research	5,000,000.00		5,000,000.00
10026	Budget Computerization and SIFMIS Project	85,000,000.00		85,000,000.00
10028	Sustainable Development Goals Coordination and Monitoring	550,000,000.00	7,144,150.00	542,855,850.00
10029	SOCU State Social Register Development and Maintenance	200,000,000.00	500,000,000.00	300,000,000.00
10031	Food and Nutrition Programme (Co-Ordination and Monitoring)	10,000,000.00	1,340,000.00	8,660,000.00
10032	Budget Special Expenditure	100,000,000.00	20,000,000.00	80,000,000.00
10033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	50,000,000.00	35,076,000.00	14,924,000.00
10045	JCARES Project Coordination	500,000,000.00	14,200,000.00	485,800,000.00
<b>23800100301</b>	<b>Jigawa State Residents Identity Management Agency (JISRIMA)</b>	<b>700,000,000.00</b>	<b>330,673,424.38</b>	<b>369,326,575.62</b>
10047	JISRIMA Projects & programmes	700,000,000.00	330,673,424.38	369,326,575.62
<b>23800100401</b>	<b>Jigawa State Social Investment Program Agency (JSSIP)</b>	<b>100,000,000.00</b>	<b>-</b>	<b>100,000,000.00</b>
10030	Social Investment Programs Support & Coordination	100,000,000.00		100,000,000.00
<b>23800200100</b>	<b>Jigawa State Bureau of Statistics (JSBS)</b>	<b>450,000,000.00</b>	<b>144,437,824.04</b>	<b>305,562,175.96</b>
10027	Statistical Surveys and Publications	450,000,000.00	144,437,824.04	305,562,175.96
<b>25200100100</b>	<b>Ministry of Water Resources</b>	<b>3,814,500,000.00</b>	<b>1,326,320,189.47</b>	<b>2,488,179,810.53</b>
20421	Greater Dutse Water Supply Scheme	1,180,000,000.00	317,861,876.96	862,138,123.04
20422	Rehabilitation Of Existing Dams	55,000,000.00	61,475,812.51	6,475,812.51
20423	Hydro-Metrological Stations	20,000,000.00	3,000,000.00	17,000,000.00
20426	Water Sector Policy Planning, Monitoring and Evaluation	394,000,000.00		394,000,000.00

20430	Integrated Water Sanitation Policy and Implementation of Initiatives	5,000,000.00		5,000,000.00
20431	Improvement of Water Supply and Quality Control	27,500,000.00	3,982,500.00	23,517,500.00
020433	World Bank Assisted Sustainable Power and Irrigation Project	2,000,000,000.00	940,000,000.00	1,060,000,000.00
020434	Water Sector WASH Sustainability Plan Implementation	133,000,000.00		133,000,000.00
<b>25210200100</b>	<b>Jigawa state Water Board</b>	<b>2,349,714,000.00</b>	<b>1,143,528,553.59</b>	<b>1,206,185,446.41</b>
20413	Shuwarin Water Supply Scheme	20,000,000.00		20,000,000.00
20414	Water Supply To New Layouts and Low Cost Housing Estates.	600,000,000.00		600,000,000.00
20415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	489,700,000.00	354,467,269.63	135,232,730.37
20416	Rehabilitation Of Existing Urban Water Supply Schemes	536,351,538.33	513,084,583.57	23,266,954.76
20417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	80,000,000.00		80,000,000.00
20420	FGN-Supported 3rd-National Urban Water Sector Reform Program	20,000,000.00		20,000,000.00
20424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	10,000,000.00		10,000,000.00
20425	Reinforcement Of Kazaure Regional Water Supply Schemes	10,000,000.00		10,000,000.00
20429	Construction of New Solar Scheme in Urban Towns	240,000,000.00	121,079,106.51	118,920,893.49
20432	Conversion of Existing Motorize Boreholes & other Facilities to Solar powered schemes	100,000,000.00		100,000,000.00

020435	Provision of water Supply Projects to Government Institutions/MDAs	243,662,461.67	154,897,593.88	88,764,867.79
<b>25210300100</b>	<b>Rural Water Supply and Sanitation Agency</b>	<b>4,356,700,000.00</b>	<b>2,445,039,291.25</b>	<b>1,911,660,708.75</b>
20400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	730,900,000.00	684,206,861.43	46,693,138.57
20401	Rural Water Supply Projects	2,736,800,000.00	1,616,637,172.99	1,120,162,827.01
20402	Food and Nutrition ( Water & Sanitation Related) Programmes	20,000,000.00		20,000,000.00
20403	Water Sanitation and Hygiene Promotion	319,000,000.00	53,476,059.29	265,523,940.71
20427	PE-WASH Programme and Projects	400,000,000.00		400,000,000.00
020435	Provision of water Supply Projects to Government Institution?MDAs	150,000,000.00	90,719,197.54	59,280,802.46
<b>25210400100</b>	<b>Small Town Water Supply Agency</b>	<b>2,612,420,000.00</b>	<b>2,699,870,140.37</b>	<b>87,450,140.37</b>
20404	Rehabilitation Of Existing Small Towns Water Supply Schemes	783,000,000.00	772,544,690.44	10,455,309.56
20406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	(8,580,000.00)		8,580,000.00
20408	Installation Of Solar Based Power Plants	1,768,000,000.00	1,832,725,449.93	64,725,449.93
20411	STOWA Water Supply Inventory, Planning, and M & E Activities	80,000,000.00	94,600,000.00	14,600,000.00
20412	Power Connection To Water Supply Schemes	(10,000,000.00)		10,000,000.00
<b>025505500101</b>	<b>Ministry for Livestock</b>	<b>100,000,000.00</b>	<b>9,503,000.00</b>	<b>90,497,000.00</b>
022026	Livestock Investigation and Breeding Centres	100,000,000.00	9,503,000.00	100,000,000.00
<b>26000100100</b>	<b>Ministry of Land , Housing, Urban Development &amp; Regional Planning</b>	<b>5,246,000,000.00</b>	<b>1,655,601,737.40</b>	<b>3,590,398,262.60</b>
20501	Commissioners Residences (G-9 Quarters)		1,256,780,111.70	1,256,780,111.70
20518	Land and Property Compensation	4,500,000,000.00		4,500,000,000.00

20519	Systematic Land Registration and Land Management Information System	200,000,000.00	29,912,933.37	170,087,066.63
20520	Development Of Layouts and Acquired Lands	50,000,000.00		50,000,000.00
20521	Aerial Photography and Mapping	32,000,000.00		32,000,000.00
20522	Acquisition Of Lithographic and Survey Equipment	59,000,000.00	181,933,200.30	- 122,933,200.30
20523	Ministry Of Lands Headquarters and Zonal Land Registries	225,000,000.00	182,503,682.03	42,496,317.97
20526	Establishment of GIS Unit	(190,000,000.00)	4,471,810.00	- 194,471,810.00
20529	Development and Renovations of Government Buildings and Other Structures	120,000,000.00		120,000,000.00
20530	Development of Regional Master Plan	250,000,000.00		250,000,000.00
<b>26000200100</b>	<b>Jigawa State Housing Authority</b>	<b>14,713,000,000.00</b>	<b>10,488,421,737.04</b>	<b>4,224,578,262.96</b>
20502	Low Cost Housing Scheme	125,000,000.00	28,814,568.00	96,185,432.00
20503	Commercial Low-cost Housing Scheme	14,588,000,000.00	10,459,607,169.04	4,128,392,830.96
<b>26000300100</b>	<b>Urban Development Board</b>	<b>720,000,000.00</b>	<b>79,520,881.73</b>	640,479,118.27
20511	Development of Master Plan For Urban Centres	75,000,000.00	30,517,186.00	44,482,814.00
20513	Urban Development Engineering Workshop, Equipment and Materials	80,000,000.00		80,000,000.00
20515	Urban Development Plants & Development Control Equipment and Materials	425,000,000.00	49,003,695.73	375,996,304.27
20528	Urban Centres Layout Development	140,000,000.00		140,000,000.00
<b>26000400100</b>	<b>Dutse Capital Development Authority (DCDA)</b>	<b>328,000,000.00</b>	<b>478,109,970.52</b>	- <b>150,109,970.52</b>
20514	State Capital Development Projects	328,000,000.00	478,109,970.52	- 150,109,970.52
<b>03</b>	<b>LAW &amp; JUSTICE</b>	<b>4,443,750,000.00</b>	<b>1,004,437,436.13</b>	<b>3,439,312,563.87</b>

<b>31800500100</b>	<b>High Court of Justice</b>	<b>1,966,000,000.00</b>	<b>616,364,400.27</b>	<b>1,349,635,599.73</b>
20504	High Court Judge Houses	262,000,000.00		262,000,000.00
40002	Magistrate Courts and Other Court Buildings (Rehabilitation)	518,000,000.00	16,075,847.34	501,924,152.66
40003	High Court Of Justice (Special Expenditure)	1,186,000,000.00	600,288,552.93	585,711,447.07
<b>31800600100</b>	<b>Sharia Court of Appeal</b>	<b>1,700,000,000.00</b>	<b>142,631,208.81</b>	<b>1,557,368,791.19</b>
20509	Renovation Of Shari'a Courts Residences	375,000,000.00	123,891,158.81	251,108,841.19
40004	Sharia Courts Structures	210,000,000.00		210,000,000.00
40005	Sharia Court Of Appeal	1,115,000,000.00	18,740,050.00	1,096,259,950.00
<b>31801100100</b>	<b>Judicial Service Commission</b>	<b>260,000,000.00</b>	<b>86,723,610.00</b>	<b>173,276,390.00</b>
40001	Judicial Service Commission Headquarters	260,000,000.00	86,723,610.00	173,276,390.00
<b>32600100100</b>	<b>Ministry of Justice</b>	<b>467,750,000.00</b>	<b>155,756,378.57</b>	<b>311,993,621.43</b>
40007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	467,750,000.00	155,756,378.57	311,993,621.43
<b>32600200200</b>	<b>Justice Sector and Law Reform Commission</b>	<b>50,000,000.00</b>	<b>2,961,838.48</b>	<b>47,038,161.52</b>
40008	Community Law Centres	50,000,000.00	2,961,838.48	47,038,161.52
<b>04</b>	<b>Social Sector</b>	<b>174,623,599,000.00</b>	<b>104,976,659,118.65</b>	<b>70,814,367,333.41</b>
<b>51400100100</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>4,687,500,000.00</b>	<b>1,422,267,571.71</b>	<b>3,265,232,428.29</b>
60300	Women Development Programme	715,000,000.00	48,066,455.00	666,933,545.00
60301	Reformatory School K/Hausa / Orphanage Homes	33,000,000.00	29,315,085.94	3,684,914.06
60302	Child Development Programme	30,000,000.00	25,091,500.00	4,908,500.00
60304	Planning Research & Statistics for Women and Social Development	10,500,000.00	700,000.00	9,800,000.00
60306	V V F Hostel Jahun	14,000,000.00		14,000,000.00

60308	Hospital-Based & Zonal Social Welfare Operations	200,000,000.00	188,110,030.77	11,889,969.23
60314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000.00	9,328,000.00	672,000.00
60320	World Bank Assisted Nigeria for Women Project	3,600,000,000.00	1,097,656,500.00	2,502,343,500.00
60321	Social Protection/Security Programmes	75,000,000.00	24,000,000.00	51,000,000.00
<b>51400100200</b>	<b>Jigawa State Rehabilitation Board</b>	<b>1,960,000,000.00</b>	<b>1,833,802,084.05</b>	<b>126,197,915.95</b>
60310	Social Assistance & Social Welfare Program Activities	1,702,000,000.00	1,660,015,360.00	41,984,640.00
60311	Social Rehabilitation Programme Activities	258,000,000.00	173,786,724.05	84,213,275.95
<b>51700100100</b>	<b>Ministry of Basic Education</b>	<b>25,688,050,000.00</b>	<b>13,243,881,187.87</b>	<b>12,444,168,812.13</b>
60050	Girls Child Education Programme - (GCEP)	235,000,000.00	91,226,250.00	143,773,750.00
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,276,500,000.00	1,090,754,549.67	185,745,450.33
60052	Construction of Schools and Other Institutional Buildings	2,000,000,000.00	1,256,106,772.64	743,893,227.36
60053	Procurement of ICT Equipment for Basic Education Schools	410,000,000.00	83,533,554.19	326,466,445.81
60054	Basic Education Teacher Capacity Development	335,000,000.00	201,033,600.00	133,966,400.00
60055	Basic Education Sector Planning Research & Statistics	1,796,550,000.00	862,051,722.23	934,498,277.77
60325	Others Partners Support to Basic Education	60,000,000.00	9,760,000.00	50,240,000.00
060329	Jigawa Unite -New globe project for education digital Leaning	18,675,000,000.00	9,501,751,765.14	9,173,248,234.86
060332	Implementation of Education student Care Programme	900,000,000.00	147,662,974.00	752,337,026.00
<b>51700100200</b>	<b>State Universal Basic Education Board (SUBEB)</b>	<b>16,076,000,000.00</b>	<b>7,356,319,501.64</b>	<b>8,719,680,498.36</b>

60002	Basic Education Provision Primary & Junior Secondary Structures	11,741,000,000.00	3,700,000,000.00	8,041,000,000.00
60004	Basic Education teacher Quality Improvement Activities	442,000,000.00		442,000,000.00
60005	Basic Education Rehabilitation & Major maintenance of Primary and Junior Secondary school Structure	1,000,000,000.00	794,190,708.04	205,809,291.96
60006	Islamic / Quranic Education for Primary & Junior Secondary Schools	647,500,000.00	353,268,004.42	294,231,995.58
60007	Procurement of Instructional Materials	461,600,000.00	205,036,215.96	256,563,784.04
60008	Basic Education Food and Nutrition Food and Nutrition Interventions and Support	10,000,000.00		10,000,000.00
60010	UBEC Basic Education Special Intervention Programme (Capacity Building)	670,400,000.00		670,400,000.00
60039	Special (Basic Education Programme)	205,800,000.00	50,691,450.00	155,108,550.00
60043	Procurement of ICT Equipment for Basic Education Development	160,000,000.00	39,838,762.51	120,161,237.49
60044	Basic Education School Furniture Procurement & Report	537,700,000.00		537,700,000.00
60048	Word Bank Supported Better Education Service Delivery for All (BESDA) Project	0.00	2,213,294,360.71	- 2,213,294,360.71
060049	Basic Education Open Defecation Free Project	150,000,000.00		150,000,000.00
060315	Girls Child education Programme	50,000,000.00		50,000,000.00
<b>51700100300</b>	<b>Agency for Nomadic Education</b>	<b>675,950,000.00</b>	<b>460,644,703.84</b>	<b>215,305,296.16</b>
60011	Nomadic Basic Education Projects (Structures and Facilities)	395,000,000.00	224,549,391.34	170,450,608.66
60012	Nomadic Basic Education (Furniture and Instructional Materials)	280,950,000.00	236,095,312.50	44,854,687.50
<b>51700100400</b>	<b>Agency for Mass Education</b>	<b>313,939,000.00</b>	<b>338,544,343.02</b>	<b>- 24,605,343.02</b>

60032	Adult Mass Literacy Programme	123,600,000.00	105,554,486.77	18,045,513.23
60034	Basic and Post Literacy Remedial & Continuing Education	169,059,000.00	232,989,856.25	- 63,930,856.25
60035	Women Vocational Education Centres	21,280,000.00		21,280,000.00
<b>51700100601</b>	<b>Jigawa State Tsangaya Board</b>	<b>2,747,600,000.00</b>	<b>465,347,684.84</b>	<b>2,282,252,315.16</b>
60324	Tsangaya Development Projects	2,747,600,000.00	465,347,684.84	2,282,252,315.16
<b>51700100700</b>	<b>Library Board</b>	<b>38,000,000.00</b>	<b>12,641,161.02</b>	<b>25,358,838.98</b>
60033	Development of Libraries	38,000,000.00	12,641,161.02	25,358,838.98
<b>51700200100</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>31,349,000,000.00</b>	<b>11,078,147,651.69</b>	<b>20,270,852,348.31</b>
60014	Development and Maintenance of Senior Secondary School Structures and Facilities	6,279,000,000.00	1,343,404,212.86	4,935,595,787.14
60015	Procurement Schools Furniture for Senior Secondary Schools	2,305,000,000.00	550,437,327.93	1,754,562,672.07
60016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	2,230,000,000.00	1,777,371,005.46	452,628,994.54
60017	Ministry of Education Headquater & zonal office	0.00	9,437,000.00	- 9,437,000.00
60045	Education Sector Planning, Research & Statistics	430,000,000.00	269,387,333.75	160,612,666.25
60046	Senior Secondary Teacher Capacity Development	0.00		-
60317	Girls Child Education Programme (GCEP)	5,000,000.00		5,000,000.00
60322	Adolescent Girls Initiative for Learning & Empowerment (World Bank Counterpart Fund)	8,000,000,000.00	48,982,810.00	7,951,017,190.00
060332	Implementation of Education student Care Programme	100,000,000.00	3,000,000.00	97,000,000.00
060335	establishment for the Education Centre of excellent	12,000,000,000.00	7,076,127,961.69	4,923,872,038.31

<b>51700200300</b>	<b>Dutse Model / Capital School</b>	<b>204,000,000.00</b>	<b>56,500,000.00</b>	<b>147,500,000.00</b>
60018	Dutse Model & Capital Schools Projects	204,000,000.00	56,500,000.00	147,500,000.00
<b>51700200400</b>	<b>Bamaina Academy</b>	<b>179,000,000.00</b>	<b>4,401,640.00</b>	<b>174,598,360.00</b>
60009	Bamaina Academy Projects	179,000,000.00	4,401,640.00	174,598,360.00
<b>51700200500</b>	<b>Science &amp; Technical Education Board</b>	<b>5,901,500,000.00</b>	<b>1,812,301,512.73</b>	<b>4,089,198,487.27</b>
60019	Science and Technical Schools Structures and Facilities	5,529,500,000.00	6,337,000.00	5,523,163,000.00
60020	Procurement Schools Furniture for Science, Technical and Vocational Schools	202,000,000.00	46,426,232.64	155,573,767.36
60021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	30,000,000.00		30,000,000.00
60022	Establishment / Upgrading of Science, Technical & Vocational Schools	85,000,000.00	1,759,538,280.09	1,674,538,280.09
60316	Girls Child Education Policy Programme	55,000,000.00		55,000,000.00
<b>51700200600</b>	<b>Islamic Education Bureau</b>	<b>1,839,850,000.00</b>	<b>1,140,811,119.75</b>	<b>699,038,880.25</b>
60023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	1,739,350,000.00	1,077,051,184.75	662,298,815.25
60036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	98,500,000.00	63,759,935.00	34,740,065.00
60318	Girls Child Education Programme (GCE)	2,000,000.00		2,000,000.00
<b>51700200800</b>	<b>Jigawa State Scholarship Board</b>	<b>11,095,000,000.00</b>	<b>5,056,067,938.23</b>	<b>6,038,932,061.77</b>
10005	Special Expenditure (Scholarship Board)	11,095,000,000.00	5,056,067,938.23	6,038,932,061.77
<b>51700200900</b>	<b>Sule Lamido University</b>	<b>1,788,000,000.00</b>	<b>6,611,358,319.23</b>	<b>4,823,358,319.23</b>
60031	Sule Lamido University Kafin Hausa (Projects and Programmes)	1,788,000,000.00	6,611,358,319.23	4,823,358,319.23
<b>51700201000</b>	<b>Jigawa State Polytechnic</b>	<b>800,600,000.00</b>	<b>1,104,643,888.87</b>	<b>304,043,888.87</b>

60027	Jigawa State Polytechnic Projects	800,600,000.00	1,104,643,888.87	-	304,043,888.87
<b>51700201100</b>	<b>Binyaminu Usman Polytechnic, Hadejia</b>	<b>1,591,500,000.00</b>	<b>650,087,594.40</b>		<b>941,412,405.60</b>
60030	Binyaminu Usman Polytechnic Programmes	1,591,500,000.00	650,087,594.40		941,412,405.60
<b>51700201200</b>	<b>Jigawa State Polytechnic for Information and Communication Technology</b>	<b>489,000,000.00</b>	<b>277,725,199.54</b>		<b>211,274,800.46</b>
60029	Institute For Information Technology Projects	489,000,000.00	277,725,199.54		211,274,800.46
<b>51700201300</b>	<b>Jigawa State College of Education</b>	<b>543,400,000.00</b>	<b>1,369,003,622.12</b>	-	<b>825,603,622.12</b>
60025	College Of Education (Projects and Programmes )	543,400,000.00	1,369,003,622.12	-	825,603,622.12
<b>51700201400</b>	<b>Jigawa State College of Education and Legal Studies</b>	<b>1,634,700,000.00</b>	<b>1,491,542,812.09</b>		<b>143,157,187.91</b>
60028	College Of Islamic Legal Studies Programmes	1,634,700,000.00	1,491,542,812.09		143,157,187.91
<b>51700201500</b>	<b>Jigawa State College of Remedial Studies</b>	<b>452,000,000.00</b>	<b>507,719,115.56</b>	-	<b>55,719,115.56</b>
60041	Jigawa State College of Remedial Studies Projects & Programmes	452,000,000.00	507,719,115.56	-	55,719,115.56
<b>051700201601</b>	<b>Jigawa state Information Technology and Digital economy agency</b>	<b>1,992,400,000.00</b>	<b>815,676,170.54</b>		<b>1,500,000,000.00</b>
060323	Development of State Digital Economy - Project & Programs	1,992,400,000.00	815,676,170.54		1,500,000,000.00
<b>051700201701</b>	<b>Jigawa State senior Secondary Education board (JSSSEB)</b>	<b>5,336,000,000.00</b>	<b>4,117,590,396.52</b>		<b>3,496,000,000.00</b>
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	4,446,000,000.00	3,788,479,146.52		2,946,000,000.00
060327	Senior Secondary Education Projects and Programmes	890,000,000.00	329,111,250.00		550,000,000.00
<b>051700201801</b>	<b>Jigawa state Education Resources Agency (JSERD)</b>	<b>100,000,000.00</b>	<b>96,241,345.00</b>		<b>121,500,000.00</b>

060326	Procurement of Instructional Materials, Laboratory Equipment	61,000,000.00	84,500,595.00	82,500,000.00
060328	Education Human Resources Capacity Development	39,000,000.00	11,740,750.00	39,000,000.00
<b>051700201901</b>	<b>Khadija University majia</b>	<b>1,600,000,000.00</b>	<b>9,819,540.00</b>	<b>39,000,000.00</b>
	Khadija University Majia (project and Programmes)	1,600,000,000.00	9,819,540.00	39,000,000.00
<b>51700300200</b>	<b>Jigawa State Educational Quality Assurance Agency (JISEQAA)</b>	<b>462,510,000.00</b>	<b>218,226,023.88</b>	<b>244,283,976.12</b>
60040	State Educational Inspectorate and Monitoring Unit Programme	462,510,000.00	218,226,023.88	244,283,976.12
<b>51700400401</b>	<b>Agency for Teachers Training and Education Leadership</b>	<b>145,000,000.00</b>	<b>230,373,946.00</b>	<b>(85,373,946.00)</b>
60046	Senior Secondary Teacher Capacity Development	145,000,000.00	230,373,946.00	- 85,373,946.00
<b>52100100100</b>	<b>Ministry of Health</b>	<b>18,580,150,000.00</b>	<b>11,582,506,325.87</b>	<b>6,997,643,674.13</b>
60204	Establishment Of Operational Research Unit	5,830,000.00		5,830,000.00
60211	Malaria Control Booster Programme	102,000,000.00	58,123,000.00	43,877,000.00
60212	HIV / AIDS Control Complementary Programme	15,000,000.00		15,000,000.00
60213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000.00		30,000,000.00
60216	Health Management Information Dbase Development	115,000,000.00		115,000,000.00
60218	Improvement Of General Hospitals	4,494,000,000.00	5,565,865,137.86	- 1,071,865,137.86
60219	Ophthalmic Unit In Some General Hospitals			-
60220	Psychiatric Hospital Kazaure	300,000,000.00	160,761,460.27	139,238,539.73
60221	Primary Eye Care Onchocerciasis	50,000,000.00	29,975,000.00	20,025,000.00
60222	Jigawa State Drug Management Agency (JIMSO)	10,000,000.00		10,000,000.00

60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,398,820,000.00	1,274,323,166.12	124,496,833.88
60225	Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000.00	1,168,918,701.17	31,081,298.83
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,889,500,000.00	312,000,000.00	3,577,500,000.00
60234	Infectious Diseases Hospital	50,000,000.00		50,000,000.00
60239	Development of Planning Preventive Unit	5,000,000.00	36,730,000.00	- 31,730,000.00
60241	Health System Strengthen Fund	115,000,000.00	64,375,000.00	50,625,000.00
60242	Dialysis & Oncology Operational Units	300,000,000.00	713,278,700.75	- 413,278,700.75
60330	Establishment of Crayon Oxygen Plant	3,000,000,000.00	660,648,323.98	2,339,351,676.02
60331	Establishment of Diagnostic and Cardiac Centre Dutse	3,000,000,000.00	1,500,398,952.39	1,499,601,047.61
60333	Implementation of Health Student Care Programme	500,000,000.00	37,108,883.33	462,891,116.67
<b>52100300100</b>	<b>Primary Health Care Development Agency</b>	<b>22,775,260,000.00</b>	<b>18,204,848,715.04</b>	<b>4,570,411,284.96</b>
60201	Upgrading Of Primary Health Centres	3,962,000,000.00	1,968,805,635.51	1,993,194,364.49
60202	Primary Health Care Programmes / Projects	788,260,000.00	12,337,650.00	775,922,350.00
60203	PHCD Health System Programmes	25,000,000.00		25,000,000.00
60207	Supplementary Immunization Activities	3,050,000,000.00		3,050,000,000.00
60208	Food and Nutrition (Health) Programme Activities	250,000,000.00		250,000,000.00
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	500,000,000.00		500,000,000.00
60235	Family Planning Services	100,000,000.00		100,000,000.00
60236	Development of Ward-level Facilities for Basic Healthcare Provision	500,000,000.00		500,000,000.00

60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC	100,000,000.00	36,594,000.00	63,406,000.00
060334	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	13,500,000,000.00	16,187,111,429.53	- 2,687,111,429.53
<b>52110400100</b>	<b>Office of the Provost, College of Nursing Science</b>	<b>1,588,000,000.00</b>	<b>568,769,422.60</b>	<b>1,019,230,577.40</b>
60228	College Of Nursing & Midwifery B/Kudu	171,000,000.00	117,443,580.37	53,556,419.63
60230	School Of Nursing Hadejia	1,164,000,000.00	203,483,770.83	960,516,229.17
60231	School of Midwifery Babura Projects	253,000,000.00	247,842,071.40	5,157,928.60
<b>52110600100</b>	<b>College of Health Science and Technology Jahun</b>	<b>612,000,000.00</b>	<b>525,208,468.00</b>	<b>86,791,532.00</b>
60229	School Of Health Technology Jahun	612,000,000.00	525,208,468.00	86,791,532.00
<b>52111600100</b>	<b>Rasheed Shekoni Specialist Hospital</b>	<b>20,000,000.00</b>	-	20,000,000.00
60224	Rasheed Shekoni Specialist Hospital, Dutse	20,000,000.00		20,000,000.00
<b>52300100100</b>	<b>Ministry of Information Youths, Sports and Culture</b>	<b>357,000,000.00</b>	<b>427,524,906.84</b>	- <b>70,524,906.84</b>
10100	Public Enlightenment and Information Equipment	37,000,000.00	99,201,812.05	- 62,201,812.05
10101	Social Re-Orientat ion & Mobilization	85,000,000.00	78,274,302.81	6,725,697.19
10111	Fanisau NYSC Permanent Orientation Camp	225,000,000.00	250,048,791.98	- 25,048,791.98
10113	Nutrition Intervention (Information Related Activities)	10,000,000.00		10,000,000.00
<b>52300200100</b>	<b>History and Culture Bureau</b>	<b>29,000,000.00</b>	<b>7,762,000.00</b>	<b>21,238,000.00</b>
10105	Archives and Reference Library	8,000,000.00	3,560,000.00	4,440,000.00
10106	Open Air Theatre Dutse	10,000,000.00		10,000,000.00
10107	Development Of Historical Sites	5,000,000.00		5,000,000.00
10112	Arts, Exhibition and Multimedia Censorship	6,000,000.00	4,202,000.00	1,798,000.00
<b>52300300100</b>	<b>Jigawa State Television</b>	<b>239,200,000.00</b>	<b>92,774,221.84</b>	<b>146,425,778.16</b>

10103	Jigawa State Broadcasting Corporation (Television)	239,200,000.00	92,774,221.84	146,425,778.16
<b>52300400100</b>	<b>Jigawa State Broadcasting Corporation (Radio)</b>	<b>1,018,200,000.00</b>	<b>503,468,882.67</b>	<b>514,731,117.33</b>
10102	Jigawa State Broadcasting Corporation (Radio)	1,018,200,000.00	503,468,882.67	514,731,117.33
<b>52300500100</b>	<b>Jigawa State Printing Press</b>	<b>300,000,000.00</b>	<b>255,478,217.11</b>	<b>44,521,782.89</b>
10104	Government Printing Press	300,000,000.00	255,478,217.11	44,521,782.89
<b>52300700100</b>	<b>Jigawa State Sports Council</b>	<b>497,000,000.00</b>	<b>227,069,119.99</b>	<b>269,930,880.01</b>
10108	Stadium and Sports Development	417,000,000.00	202,191,567.66	214,808,432.34
10109	Improvement Of Hadejia Township Stadium	80,000,000.00	24,877,552.33	55,122,447.67
<b>53500100100</b>	<b>Ministry of Environment and Climate Change</b>	<b>19,159,290,000.00</b>	<b>16,683,343,289.59</b>	<b>2,475,946,710.41</b>
60100	Forest Nurseries Development and Production Of Seedlings	75,000,000.00		75,000,000.00
60101	Forest Shelterbelt and Natural Forest Reserve Development	40,000,000.00		40,000,000.00
60102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)			-
60103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)			-
60104	Environmental Research and Data Base Development	5,000,000.00		5,000,000.00
60105	Second Forestry Project Structures & Facilities	80,000,000.00	12,957,658.45	67,042,341.55
60107	Natural Lakes Conservation	40,000,000.00	119,458,612.47	79,458,612.47
60108	Nature Conservation Programme	456,000,000.00		456,000,000.00
60111	Pollution Control Program	143,700,000.00	94,915,171.18	48,784,828.82
60112	Dutse Erosion Control	246,500,000.00	16,875,000.00	229,625,000.00

60116	Flood and Erosion Control Projects / Structure	5,965,090,000.00	3,046,699,961.35	2,918,390,038.65
60117	World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	7,700,000,000.00	13,328,769,519.36	- 5,628,769,519.36
60118	Mitigation and Adaptation of Climate Change	108,000,000.00	7,155,000.00	100,845,000.00

60120	Implementation of Rural Access and Mobility Project (RAMP)	2,000,000,000.00	56,512,366.78	1,943,487,633.22
60121	Environmental and Climate Change Action Plan (ECCP)	2,300,000,000.00		2,300,000,000.00
				-
<b>53501600100</b>	<b>Jigawa State Environmental Protection Agency (JISEPA)</b>	<b>416,000,000.00</b>	<b>229,779,957.60</b>	<b>186,220,042.40</b>
60110	Environmental Health & Sanitation Services	384,000,000.00	229,779,957.60	154,220,042.40
60113	Flood and Erosion Control Projects / Maintenance	32,000,000.00		32,000,000.00
<b>55100100100</b>	<b>Ministry Of Local Government</b>	<b>5,438,000,000.00</b>	<b>1,242,759,019.00</b>	<b>4,195,240,981.00</b>
10004	Ministry For Local Government Special Expenditure and Projects	5,397,000,000.00	1,242,759,019.00	4,154,240,981.00
20510	Community & Self-Help Development Support	41,000,000.00		41,000,000.00

**JIGAWA STATE GOVERNMENT OF NIGERIA**

**REPORT OF THE ACCOUNTANT GENERAL**

NOTES TO THE GPFS FOR THE YEAR ENDED 31st DECEMBER, 2025

**SUPPLEMENTARY NOTE 25.1**

**PROPERTY, PLANT AND EQUIPMENT**

<b>FIXED ASSETS - PPE</b>	<b>LAND AND BUILDING</b>	<b>INFRASTRUCTURE</b>	<b>PLANT AND MACHINERY</b>	<b>TRANSPORT EQUIPMENT</b>	<b>OFFICE EQUIPMENT</b>	<b>FURNITURE &amp; FITTINGS</b>	<b>TOTAL</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>COST</b>							
Bal. B/F 1 January 2025	79,581,111,621.43	64,225,184,085.81	21,257,720,344.94	16,173,390,326.03	4,727,457,442.97	19,120,812,617.50	<b>205,085,676,438.68</b>
Additions during the year	80,093,641,439.29	122,300,748,505.48	10,387,001,009.86	2,455,616,022.80	4,451,120,832.35	12,685,223,020.49	<b>232,373,350,830.27</b>
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
<b>Bal. C/F 31 December 2025</b>	<b>159,674,753,060.72</b>	<b>186,525,932,591.29</b>	<b>31,644,721,354.80</b>	<b>18,629,006,348.83</b>	<b>9,178,578,275.32</b>	<b>31,806,035,637.99</b>	<b>437,459,027,268.95</b>
<b>DEPRECIATION</b>							
Bal. B/F 1 January 2025	18,354,263,450.20	32,165,998,759.38	14,079,384,050.73	9,226,430,902	1,956,512,280	10,445,114,980	86,227,704,422.99
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	3,193,495,061.21	9,326,296,629.56	3,164,472,135.48	3,725,801,269.77	2,294,644,568.83	6,361,207,127.60	28,065,916,792
<b>Bal. C/F 31 December 2025</b>	<b>21,547,758,511.41</b>	<b>41,492,295,388.94</b>	<b>17,243,856,186.21</b>	<b>12,952,232,172.17</b>	<b>4,251,156,848.85</b>	<b>16,806,322,107.85</b>	<b>114,293,621,215.44</b>
<b>IMPAIRMENT</b>							
Bal. B/F 1 January 2025	<b>16,028,671,038.05</b>	<b>16,617,851,271.59</b>	<b>1,645,524,792.58</b>	<b>2,007,483,120.03</b>	<b>151,705,545.36</b>	<b>1,187,808,047.93</b>	<b>37,639,043,815.54</b>
Charge for the year	42,004,682,071.96	6,115,037,425.27	2,368,339,366.15	1,213,675,033.83	324,595,048.75	1,126,682,461.72	53,153,011,407.69
<b>Bal. C/F 31 December 2025</b>	<b>58,033,353,110.01</b>	<b>22,732,888,696.86</b>	<b>4,013,864,158.73</b>	<b>3,221,158,153.86</b>	<b>476,300,594.12</b>	<b>2,314,490,509.65</b>	<b>90,792,055,223.23</b>
<b>NET BOOK VALUE</b>							
AT 31 December 2025	80,093,641,439.29	122,300,748,505.48	10,387,001,009.86	2,455,616,022.80	4,451,120,832.35	12,685,223,020.49	232,373,350,830.28
AT 31 December 2024	152,879,272,761.23	167,209,391,946.45	36,985,730,083.09	9,010,869,031.89	2,040,780,142.70	9,848,426,213.90	377,974,470,179.26

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

**SUPPLEMENTARY NOTE 26.1**

**INVESTMENT PROPERTY**

<b>FIXED ASSETS - PPE</b>	<b>LAND AND BUILDING</b>	<b>INFRASTRUCTURE</b>	<b>PLANT AND MACHINERY</b>	<b>TRANSPORT EQUIPMENT</b>	<b>OFFICE EQUIPMENT</b>	<b>FURNITURE &amp; FITTINGS</b>	<b>TOTAL</b>
	₦	₦	₦	₦	₦	₦	₦
<b>COST</b>							
Balance B/F 1 January 2025	22,930,778,290.18	3,726,675,468.19	6,671,890,984.18	9,583,568,973.54	10,852,529,503.30	7,983,950,067.62	<b>61,749,393,287.01</b>
Additions during the year	20,105,747,210.50	5,692,285,297.71	8,000,766,924.82	5,443,250,569.97	2,409,206,603	794,716,590.42	<b>42,445,973,196.05</b>
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
<b>Balance C/F 31 December 202</b>	<b>43,036,525,500.68</b>	<b>9,418,960,765.90</b>	<b>14,672,657,909.00</b>	<b>15,026,819,543.51</b>	<b>13,261,736,105.93</b>	<b>8,778,666,658.04</b>	<b>104,195,366,483.06</b>

<b>DEPRECIATION</b>							
Balance B/F 1 January 2025	8,187,145,938.73	1,777,188,047.19	3,822,970,121.78	5,711,494,306.27	6,826,610,991.46	5,076,390,025.46	31,401,799,430.89
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	860,730,510.01	470,948,038.30	1,467,265,790.90	3,005,363,909	3,315,434,026	1,755,733,332	10,875,475,606.00
<b>Balance C/F 31 December 202</b>	<b>9,047,876,448.75</b>	<b>2,248,136,085.49</b>	<b>5,290,235,912.68</b>	<b>8,716,858,214.97</b>	<b>10,142,045,017.94</b>	<b>6,832,123,357.07</b>	<b>42,277,275,036.89</b>

<b>IMPAIRMENT</b>							
Balance B/F 1 January 2025	12,877,614,480.91	824,166,312.95	745,125,842.45	463,454,499.76	399,082,456.67	676,032,385.79	<b>15,985,475,978.52</b>
Charge for the year	1,005,287,360.53	654,373,069.76	636,529,229.06	403,256,258.81	311,402,028.69	475,794,324.77	3,486,642,271.60
<b>Bal. C/F 31 December 2025</b>	<b>13,882,901,841.44</b>	<b>1,478,539,382.71</b>	<b>1,381,655,071.50</b>	<b>866,710,758.57</b>	<b>710,484,485.36</b>	<b>1,151,826,710.55</b>	<b>19,472,118,250.12</b>

<b>NET BOOK VALUE</b>							
AT 31 December 2025	20,105,747,210.50	5,692,285,297.71	8,000,766,924.82	5,443,250,569.97	2,409,206,602.63	794,716,590.42	42,445,973,196.05
AT 31 December 2024	201,971,188,425.23	19,360,455,769.06	16,076,852,435.20	8,036,232,627.84	4,081,857,430.67	5,105,859,912.53	254,632,446,600.52

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE ACCOUNTANT GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31st DECEMBER, 2025**  
**INTANGIBLE ASSETS**

**SUPPLEMENTARY NOTE 27.1**

NOTE	INTANGIBLE ASSETS	2025					2024	
		GOODWILL/LEGACY ASSETS	Research and Development	Broadcast Right	Staff Human Intellect	Licence and Trade Marcks	TOTAL	TOTAL
		N					N	N
	BALANCE B/FORWARD	9,674,008,375.04	209,413,855.86	100,000,000.00	4,350,160.00	328,777,509.98	<b>10,316,549,900.88</b>	9,674,008,375.04
	ADJUSTMENT	-	-	-	-	-	-	
	ADDITIONS DURING THE YEAR	1,860,560,970.45	45,445,257.10	21,701,170.11	944,035.62	71,348,566.73	<b>2,000,000,000.00</b>	
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
	BALANCE C/FORWARD	<u>11,534,569,345.49</u>	<u>254,859,112.96</u>	<u>121,701,170.11</u>	<u>5,294,195.62</u>	<u>400,126,076.71</u>	<b>12,316,549,900.88</b>	<u>9,674,008,375.04</u>
	<b>ACCUMULATED AMORTIZATION:</b>							
26.1	BALANCE B/FORWARD	1,529,134,560.07	10,470,692.79	5,000,000.00	217,508.00	16,438,875.50	<b>1,561,261,636.36</b>	1,529,134,560.07
	ADDITIONS DURING THE YEAR	576,728,467.27	12,742,955.65	6,085,058.51	264,709.78	20,006,303.84	<b>615,827,495.04</b>	
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	0.00
	BALANCE C/FORWARD	<u>2,105,863,027.35</u>	<u>23,213,648.44</u>	<u>11,085,058.51</u>	<u>482,217.78</u>	<u>36,445,179.33</u>	<b>2,177,089,131.41</b>	<u>1,529,134,560.07</u>
	<b>NET BOOK VALUE</b>							
	AS AT 31/01/2024	10,005,434,785.41	231,645,464.52	110,616,111.61	4,811,977.84	363,680,897.37	10,139,460,769.48	6,555,092,214.44
	AS AT 31/12/2025	<u>9,428,706,318.14</u>	<u>231,645,464.52</u>	<u>110,616,111.61</u>	<u>4,811,977.84</u>	<u>363,680,897.37</u>	<b>10,139,460,769.48</b>	<u>8,144,873,814.97</u>