

JIGAWA STATE GOVERNMENT

REPORT OF THE ACCOUNTANT GENERAL WITH AUDITED IPSAS ACCRUAL TRANSITIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

**Office of the Accountant-General,
Ministry of Finance
New secretariat Dutse**

RESPONSIBILITY FOR FINANCIAL STATEMENTS.

The Financial Statement have been prepared in accordance with the international Public Sector Accounting Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the 2019 Financial Statements, the year 2020 Financial Statements would be the First Transitional Accrual Financial Statements in the State. Accordingly, transitional exemptions due to the inconclusive valuation of legacy assets, certain exemptions still apply in compliance with IPSAS 33 (Time Adoption of Accrual Basis).

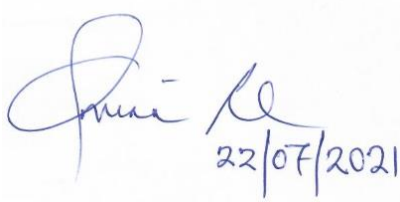
The three (3) years transition relief period to full accrual (IPSAS) 2020 to 2023 and the Public Financial Management reform project embarked by the state would facilitate the full migration in the 2024 fiscal year.

It is my singular honour, as the Accountant General, and the State's Accounting Officer for receipts and payments of Government, which saddled with the responsibility of general supervision of accounts and the preparation of Annual Accounts to present the **2020 Transitional Accrual Basis IPSAS Financial Statements.**

To fulfil these Accounting and Reporting responsibilities, I am to affirm that proper accounting records are preserved; International Public Sector Accounting Standards (IPSAS) are applied; and internal control procedures are established to provide reasonable assurances that financial transactions are realistically recorded and state public resources were safeguarded. The internal Control was observed to give the reasonable assurance for prevention or detection of fraud and irregularities.

These Financial Statements reflect the true and fair view of the Operations and Financial Position of Jigawa State Government for the year ended as at 31st December 2020.

It is my responsibility to maintain the integrity of these Financial Statements, the information contained therein, and I hereby pronounce that the accounts are compiled in accordance with IPSAS 33 and the FAAC Technical Sub-Committee on IPSAS Implementation guideline.

A handwritten signature in blue ink, appearing to read 'Aminu Sule', is written over a light blue rectangular background. Below the signature, the date '22/07/2021' is written in the same ink.

Aminu Sule CNA
State Accountant General
(FRC/2020/002/00000020833)

NOTES TO THE FINANCIAL STATEMENTS

Summary of Significant Accounting Policies

1. General Information

The State financial information for the year ended 31st December, 2020 were authorized for issue by the Accountant General on 29th March, 2021. Jigawa State Government principal activities are the provision of infrastructure, educational, housing, justice, transport, agricultural and health services, waste management and emergency services. The State's registered office is located New State Secretariat Complex, Dutse, Jigawa State, Nigeria.

2.1 Statement of compliance with IPSAS and transitional explanations

The financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption Accrual Basis IPSAS) allows Jigawa State Government a period of up to three years (from January 2020 to December, 2023) to recognised and or measure certain assets and or liabilities.

In its transition to accrual basis IPSASs, Jigawa State Government took advantage of this transitional exemption for its yet to be valued and yet to be recognized assets and liabilities. Coordinated efforts are currently being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other infrastructure related MDAs. Verifiable reports of the committee with respect to the number and depreciated fair value assessment of Land, Building, Road Infrastructure and Water Infrastructure shall be aggregated and recognized in the year 2023 Accrual Basis IPSAS Financial Statements.

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

The State financial statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand sign (N'000) is not indicated. The accounting policies have been consistently applied to all years presented.

The State financial statements are prepared on an accrual basis.

2.2 Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

5. Comparative Information

The General Purpose Financial Statements shall disclose all numerical information relating to previous period.

6. Budget Figures

These are figures from the approved budget in accordance with the Appropriation Act prepared on Cash Basis.

7. Revenue:

Fees, taxes and fines

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

Other operating revenues

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

Sales of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually when goods are delivered.

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.

8. 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.

9. Subsidies, Donations and Endowments

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

Transfers from other government entities

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

Expenses

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

10. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

Under the Defined Contribution Scheme

- a. Public Entities make pension and national insurance contributions on behalf of employees in line with Pension Act 2014 as amended. The contributions are treated as payments to a defined contribution pension plan.
- b. A defined contribution plan is a pension plan under which fixed contributions are paid into a 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:**
 - a. Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the date of the transactions.
 - b. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.
 - c. Foreign Exchange gains/losses are recognised as income or expenses in the Statement of Financial Performance.
 - d. Gain or loss from the translation of foreign operations result should be recognised in the reserve (translation reserve)
- b. Minority Interest**

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

16. 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 consists of three (3) sections:

- a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. Investing activities - These are the activities relating to the acquisition and disposal of non-current assets.
- c. Financing activities - These comprise the change in equity and debt capital structure of the PSE.

17. Cash & Cash Equivalent

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

18. Accounts Receivable:

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

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

b. Receivables from non-exchange transactions

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

19. Prepayments

- c. Prepaid expenses are amounts paid in advance of receipt of goods or services.
- d. 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.
- e. 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.
- f. 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.
- g. 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)

20. Inventories:

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

21. Loans Granted:

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

22. Investments:

Investments in associates

- a. An Entity's investments in associates are accounted for using the equity method of accounting.
- b. An associate is an Entity over which a PSE has a significant influence and that is neither a subsidiary nor a joint venture.
- c. Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate.
- d. The statement of financial performance reflects the share of the results of operations of the associates.

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

Investments in joint ventures

- a. A PSE's investments in its joint ventures are accounted for using the equity method of accounting.
- b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- c. Under the equity method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the joint venture.
- d. The statement of financial performance reflects the share of the results of operations of the joint venture.
- e. Where there has been a change recognised directly in the equity of the joint venture, an Entity should recognise its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.

Investment in Controlled entities (subsidiaries)

- a. The controlled entities are all entities (including special purpose entities) over which a PSE or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.
- c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.

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

Impairment of Investments

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

Financial Assets at fair value through net assets

- a. 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.
- b. 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.
- c. 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.
- d. 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.’

- e. 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.
- f. 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 is 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.

23. Property, Plant & Equipment (PPE)

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

- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognised at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the statement of financial performance.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost

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

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

Capitalisation

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

- c. All assets equal to or above this amount shall be recorded in the PPE Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS etc and apply the capitalisation threshold to the aggregate value.
- d. An item of PPE whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.
- e. Where an asset’s category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the PPE register under the appropriate category.

Depreciation

The cost of PPE should be depreciated from the date they are available for use on a straight line basis over their expected useful lives less any estimated residual value using applicable rates as follow:

No.	ITEM OF PPE	DEPRECIATION RATE
A.	Leased Property	Over the term of the lease
B.	Buildings	2 %
C.	Investment property	2 %
D.	Infrastructure	5 %
E.	Plant and Machinery	10%
F.	Transportation Equipment (except K):	20%
G.	Office Equipment	25%
H.	Furniture and Fittings	20%
I.	Specialised Assets (e.g., books, military and paramilitary 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 of N10.00
- 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.

24. Investment Property

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

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

Investment Income

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

Disposal

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

25 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.

26. Intangible Assets

- a. These consist of assets that are not physically tangible which have been acquired or internally generated and held for use from which benefits are derivable beyond a financial year.
- b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.
- c. Intangible assets are tested for impairment annually and amortised over the estimated useful life using the straight line method on an annual basis.
- d. Classes of Intangible Assets are as follows:
 - i. Softwares acquired externally
 - ii. Patent right

- iii. Copyrights
- iv. Trademarks and brand acquired
- v. Franchise
- vi. Other Intangible assets
- e. Intangible Assets are to be Amortised on a straight line basis over their estimated useful life based on the substance of their agreements.

27. 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.

28. 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.

29. Unremitted Deductions

- a. Unremitted Deductions are monies owed to third parties such as tax Authorities, Unions, Corporatives, Schemes and Associations, other

government agencies, etc. These include: tax deductions and other deductions at source.

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

30. Payables

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

Accrued Expenses

- a. These are monies payable to third parties in respect of goods and services received.
- b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

31. 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.

31. 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.

32. 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.

33. 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.

34 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.

35. 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.

36. 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.

37. Borrowings

- i. Borrowings are recognized initially at fair value, net of transaction costs incurred.
- ii. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated statement of financial performance over the period of the borrowings using the effective interest method.
- iii. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.
- iv. Borrowings falling due within 12 months are classified as current liabilities while borrowings falling due over more than 12 months are classified as long term borrowings.

- v. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.
- vi. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- vii. All other borrowing costs are recognized as an expense in the period in which they are incurred.

38. 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.

39. Service Concession Arrangement:

Service Concession Arrangement Assets

- i. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On recognition, the original service concession asset is measured at its fair value and any difference between its fair value and its carrying amount is recognised in the Statement of Financial Performance.
- ii. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.
- iii. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however, the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

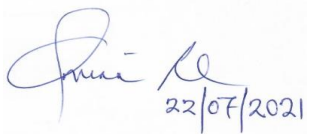
Service Concession Arrangement Liabilities

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

JIGAWA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual (2019)	DETAILS	NCOA CODES	Notes	Actual 2020	Final Budget 2020	Supplementary Budget 2020	Initial/ Original Budget 2020	Variance on Final Budget
₦				₦	₦	₦	₦	₦
				A	B(C+D)	C	D	E (B-A)
	REVENUE							
46,047,863,429.37	Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	37,906,002,560.15	34,617,000,000.00	34,617,000,000.00	34,617,000,000.00	(3,289,002,560.15)
6,481,723,748.96	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110104 - 11010410	1	4,678,199,180.19	5,358,961,101.80	5,358,961,101.80	5,358,961,101.80	680,761,921.61
13,752,777,423.49	Government Share of VAT	110102	2	16,395,911,903.46	14,711,000,000.00	14,711,000,000.00	14,711,000,000.00	(1,684,911,903.46)
	Tax Revenue	120101	3	3,678,490,984.80	2,674,200,000.00	2,674,200,000.00	2,674,200,000.00	(1,004,290,984.80)
8,536,371,114.59	Non-Tax Revenue	120201 - 120210 & 120213	4	37,711,185,702.00	37,193,200,000.00	37,193,200,000.00	37,193,200,000.00	(517,985,702.00)
	Investment Income	120211	5	0.00	0.00	0.00	0.00	0.00
	Interest Earned	120212	6	0.00	0.00	0.00	0.00	0.00
4,194,508,819.00	Aid & Grants	130101 - 130204	7	5,356,449,242.57	4,311,000,000.00	4,311,000,000.00	4,311,000,000.00	(1,045,449,242.57)
39,484,442,586.89	Other Capital Receipts to CDF	140401 - 140402	8	6,414,032,698.52	14,079,600,000.00	14,079,600,000.00	14,079,600,000.00	7,665,567,301.48
	Receipts from loan/borrowing	140403	9	324,513,534.81	2,080,000,000.00	2,080,000,000.00	2,080,000,000.00	0.00
	Other Revenues	140701	10	256,611,420.15	10,779,038,898.20	10,779,038,898.20	10,779,038,898.20	10,522,427,478.05
118,497,687,122.30	Total Revenue (a)			112,721,397,226.65	125,804,000,000.00	125,804,000,000.00	125,804,000,000.00	11,327,116,308.16
	EXPENDITURE							
39,256,756,297.05	Salaries & Wages	210101 - 210202	11	43,286,124,078.13	42,272,871,132.00	42,272,871,132.00	42,272,871,132.00	(1,013,252,946.13)
2,174,699,895.29	Allowances/Social Contributions	210301	12	1,347,432,857.85	1,627,000,000.00	1,627,000,000.00	1,627,000,000.00	279,567,142.15
791,463,548.28	Social Benefits	210302	13	738,599,994.15	875,674,000.00	875,674,000.00	875,674,000.00	137,074,005.85
19,684,028,872.37	Overhead Cost	220201 - 220208, 220210 & 230501	14	16,581,282,438.63	17,318,499,000.00	17,318,499,000.00	17,318,499,000.00	737,216,561.37
1,160,350,041.56	Grants & Contributions	220401 - 220402	15	1,947,984,263.57				(1,947,984,263.57)
	Subsidies	220501 & 220502	16	2,415,665,835.89				(2,415,665,835.89)
	Depreciation Charges	240101 - 240201	17	7,360,421,521.22				(7,360,421,521.22)
	Impairment Charges	260101 - 260301	18	5,480,350,545.21				(5,480,350,545.21)
	Amortization Charges	250101	19	9,421,549,324.14				(9,421,549,324.14)

	Bad Debts Charges	270101 & 270102	20	13,770,102,057.30				(13,770,102,057.30)
	Purchase and Construction of Assets							
63,067,298,654.55	Total Expenditure (b)	62,002,759,546.76		102,349,512,916.09	62,094,044,132.00	62,094,044,132.00	62,094,044,132.00	(40,255,468,784.09)
55,430,388,467.75	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)			10,371,884,310.56	63,709,955,868.00	63,709,955,868.00	63,709,955,868.00	51,582,585,092.25
	Public Debt Charges	220209	21	2,368,933,111.44	-			(2,368,933,111.44)
	Gain/ Loss on Disposal of Asset	140501 - 140503 & 140801 - 140901/(280101 - 280105)						
	Gain/Loss on Foreign Exchange Transaction	141001/(220901)						
	Total Non-Operating Revenue/(Expenses) (d)			2,368,933,111.44	-	-	-	(2,368,933,111.44)
	Surplus/(Deficit) from Ordinary Activities e=(c+d)			8,002,951,199.12				
	Minority Interest Share of Surplus/ (Deficit) (f)	140601						
	Net Surplus/ (Deficit) for the Period g=(e-f)			<u>8,002,951,199.12</u>				


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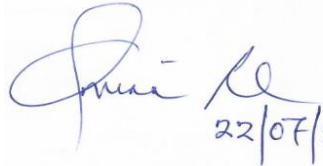
Accountant - General

JIGAWA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NCOA CODES	Notes	2020	2019
			₦	₦
ASSETS				
Current Assets				
Cash and Cash Equivalents	310101 - 310201	22	13,705,658,477.40	16,589,364,806.68
Inventories	310501 & 310502	23	392,651,117.90	0.00
Receivables	310601 - 310604	24	1,701,878,650.56	1,452,773,611.72
Prepayments	310801	25		
Total Current Assets	A		15,800,188,245.86	18,042,138,418.40
Non-Current Assets				
Loans Granted	311001 & 311002	26	2,321,853,419.86	-
Investments	310901 & 310902	27	4,424,516,414.99	5,293,070,889.98
Un-classified Assets	320101 - 320110	28	97,364,915,753.30	71,826,759,143.28
Investment Property	320201	29	13,491,257,638.96	#REF!
Intangible Assets	320301	30	1,737,915,834.54	
Total Non-Current Assets	B		119,340,459,061.65	#REF!
Total Assets	C = A + B		135,140,647,307.51	#REF!

LIABILITIES				
Current Liabilities				
Deposits	410101	31	1,847,237,344.52	
Loans & Debts (Short-term)	410201			
Unremitted Deductions	410301 - 410302	32	43,767,207.61	3,795,265,079.78
Accrued Expenses (Including pension & Gratuity)		33	2,863,765,378.01	751,139,319.60
Current Portion of Borrowings	410601	40		
Total Current Liabilities	D		4,754,769,930.14	4,546,404,399.38
Non-Current Liabilities				
Public Funds	420101 & 420102	34	20,271,569,095.14	25,669,851,311.92
Borrowings	420301	35	41,740,584,808.15	33,895,766,307.45
Total Non-Current Liabilities	E		62,012,153,903.29	59,565,617,619.37
Total Liabilities: F = D + E			66,766,923,833.43	64,112,022,018.75
Net Assets: G = C - F			68,373,723,474.08	64,112,022,018.75

NET ASSETS/EQUITY				
Reserves	430301			
Accumulated Supplus/(Deficits)	430301	36	(8,802,951,199.12)	6,457,637,245.30
			(8,802,951,199.12)	6,457,637,245.30
Total Net Assets/Equity: H=G			<u>77,176,674,673.20</u>	<u>57,654,384,773.45</u>


 22/07/2021

Accountant - General

JIGAWA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020

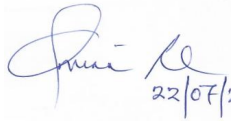
Description	NCOA CODES	Notes	ACTUAL	2020	BUDGET	VARIANCE	2019
			₦		₦	₦	₦
	REF.						
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
Statutory Revenue	110101 & 110103	1	-		34,617,000,000.00	(34,617,000,000.00)	46,047,863,429.37
VAT	110102	2	16,395,911,903.46		14,711,000,000.00	1,684,911,903.46	13,752,777,423.49
Direct Taxes	120101	3	3,678,490,984.80		2,674,200,000.00	1,004,290,984.80	2,559,710,768.91
Licences	120201 - 120210 & 120213	4A	24,398,000.00		42,350,000.00	(17,952,000.00)	29,920,400.00
Fines		4B	1,518,025.00		8,100,000.00	(6,581,975.00)	9,591,290.06
Royalties		4C				-	
Fees		4D	1,132,328,763.00		1,341,390,000.00	(209,061,237.00)	1,285,400,477.67
Earnings & Sales		4E	1,838,153,207.00		2,161,790,000.00	(323,636,793.00)	92,557,005.40
Rent on Government Properties		4F	153,318,749.00		66,320,000.00	86,998,749.00	16,411,773.08
Investment Income	120211	4G				-	
Interest & Repayment Generals	120212	4H	221,740,488.00		350,000,000.00	(128,259,512.00)	607,557,059.04
Reimbursement		4I	4,190,894,436.00		3,509,920,000.00	680,974,436.00	2,684,704,257.44
Domestics Aid & Grants	130101 - 130204	7	5,131,441,932.57		7,258,000,000.00	(2,126,558,067.43)	2,330,750,000.00
External Aid & Grants		7	225,007,310.00		803,000,000.00	(577,992,690.00)	1,863,758,819.00
Gain from Exchange In Transactions	140401 - 140402	7	3,858,961,102.00		4,500,000,000.00	(641,038,898.00)	4,678,199,180.08
Other Revenue	140701	9				-	
Total Inflow from Operating Activities (A)			36,852,164,900.83		72,043,070,000.00	(35,190,905,099.17)	75,959,201,883.54

Outflows							
Personel Emoluments		210101 - 210202	11	43,286,124,078.13	42,272,871,132.00	1,013,252,946.13	39,256,756,297.05
Overhead Cost (Payment to Consultants, Suppliers etc)		220201 - 220208, 220210 & 230501	13	16,581,282,438.63	17,318,499,000.00	(737,216,561.37)	19,684,028,872.37
Contribution to Pension Scheme			12	1,347,432,857.85	1,627,000,000.00	(279,567,142.15)	1,578,098,371.74
Contribution to Other Employee Schemes			37	738,599,994.15	875,674,000.00	(137,074,005.85)	791,463,548.28
Consolidated Revenue Fund Charges [Other Charges]			38	57,783,570.00	5,375,638,000.00	(5,317,854,430.00)	146,303,260.85
Grants & Contributions							
Total Outflow from Operating Activities (B)				62,011,222,938.76	67,469,682,132.00	(5,458,459,193.24)	61,456,650,350.29
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)			1	(25,159,058,037.93)	4,573,387,868.00	(29,732,445,905.93)	14,502,551,533.25
CASH FLOW FROM INVESTING ACTIVITIES							
Purchase/Construction of Assests		NA				-	

Administratives Sector			39	1,989,382,857.62	2,084,000,000.00	(94,617,142.38)	2,904,747,349.11
Economis Sector			40	21,201,207,705.71	27,320,000,000.00	(6,118,792,294.29)	38,079,311,068.59
Law and Justice Sector			41	257,612,815.64	310,000,000.00	(52,387,184.36)	162,802,022.59
Social Sector			42	18,467,483,101.03	26,200,500,000.00	(7,733,016,898.97)	20,740,776,972.76
Purchase of Financial Market Instrument						-	
Investment In Private Companies		NA	43	4,424,516,414.99		4,424,516,414.99	5,293,070,889.98
Investment in Development on Natural Resources		NA				-	
Foreign Investment		NA				-	
Proceed from Foreign Investment		NA				-	
Proceed from Sale of Fixed Assets						-	14,300,000.00
Dividends Received						-	
Net Cash Flow from Investing Activites				46,340,202,894.99	55,914,500,000.00	(9,574,297,105.01)	67,195,008,303.03
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>							
Proceeds from Domestic Loans & Other Borrowings		430101					
Proceeds from External Loans & Other Borrowings		420301 (CR)	44	485,079,550.00		485,079,550.00	3,600,000,000.00
Grants & Loans to Other Governments/Agencies		420301 (DR)				-	
Contribution/Subscriptions to International Agencies/Bodies		22070102				-	
Repayment of Loans						-	
Net Cash Flow from Financing Activities				485,079,550.00	-	485,079,550.00	3,600,000,000.00

Net Cash Flow from all Activities				21,666,224,407.06	60,487,887,868.00		
Cash & Its Equivalent as at 1/1/2020			45	12,965,833,493.15			21,973,347,023.18
Cash & Its Equivalent as at 31/12/2020			46	13,705,658,477.40			16,589,364,806.68
Notes: 1							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Performance		Net Surplus/(Deficit) for the Period as per Financial Performance		-		-	
Add Back Non-Cash Movement Items:						-	
Depreciation Charges		240101 - 240201	16	-		-	
Amortization Charges		250101	17	-		-	
Impairment Charges		260101 - 260301	18	-		-	
Debt Forgiveness		270101 & 270102	19			-	

				-	-	-	
Net Movement in Current Assets/Liabilities.						-	
Net Movement in Inventories				-		-	
Net Movement in Receivables						-	
Net Movement in Payables						-	
Net Cash Flow from Operating Activities				-	-	-	
Note: 2							
Cash & its equivalent as at 31/12/2020							
Cash Balances		NA				-	
Bank Balances		310101 - 310201	46	13,705,658,477.40	13,705,658,477.40	-	
Certificate of Deposits						-	


 22/07/2021

Accountant - General

JIGAWA STATE GOVERNMENT OF NIGERIA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020

Descriptions	Note	Accumulated Surplus/Deficits	Other Reserves	Capital Grants	Total
Opening Balance 1st January, 2020	47	64,112,022,018.75			64,112,022,018.75
Surplus for the year 2020	48	8,802,951,199.12			
transitional		72,914,973,217.87			64,112,022,018.75
Changes/Correction of Prior Year Errors					
Net Decrease in Prior years Surplus	49	- 4,261,701,455.33			
Balance as at 31st December, 2020		77,176,674,673.20	-	-	64,112,022,018.75


 22/07/2021

Accountant - General

NOTE 1

**DETAILS OF JIGAWA STATE GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION
ACCOUNTS IN THE YEAR 2020**

<i>DETAILS/ MONTH</i>	(A) NET RECEIPT	(B) ADD:DEDUCTIONS AT SOURCE	(C) ADD: ADD EXCESS CRUDE OIL	(D) SHARE OF VALUE ADDED TAX (VAT)	(E) TOTAL (GROSS) FAAC ALLOCATION
	N		N		N
January	3,714,907,802.61	344,139,452.64		1,316,541,204.74	5,375,588,459.99
February	3,296,023,400.70	344,139,452.64		1,179,759,985.11	4,819,922,838.45
March	2,866,211,100.91	348,502,982.66		1,104,199,569.34	4,318,913,652.91
April	2,908,954,277.85	348,502,982.66		1,317,714,566.75	4,575,171,827.26
May	2,191,842,702.20	348,502,982.66	819,238,078.39	1,061,165,593.86	4,420,749,357.11
June	2,759,712,206.17	105,963,207.66		1,154,115,653.31	4,019,791,067.14
July	2,904,272,485.84	105,963,207.66		1,411,326,264.41	4,421,561,957.91
August	3,703,696,314.82	105,963,207.66		1,463,261,975.57	5,272,921,498.05
September	3,653,589,701.60	115,073,045.69		1,665,075,418.60	5,433,738,165.89
October	2,295,132,988.07	115,073,045.69		1,579,138,864.77	3,989,344,898.53
November	2,370,893,175.07	115,073,045.69		1,404,612,688.97	3,890,578,909.73
December	2,728,796,745.31	115,073,045.69		1,739,000,118.03	4,582,869,909.03
SUB-TOTAL	35,394,032,901.15	2,511,969,659.00	819,238,078.39	16,395,911,903.46	55,121,152,542.00
<i>T.B</i>					
CHECK	37,906,002,560.15				

	CHECK	55,121,152,542.00	3,858,961,102.00	-	58,980,113,644.00
					58,980,113,644.00
EXCHANGE GAIN		1,160,286,097.49			
SOLID MINERALS R		547,235,117.42			58,980,113,644.00
FGN INTERVENTION FUND		1,592,731,222.90			

SHARE OF GOOD VALUE		102,833,231.60
EXCESS BANK CHARGES		29,915,252.58
FOREX EQUALISATION		425,960,180.01
	-	3,858,961,102.00

NOTE 2

DETAILS OF JIGAWA STATE GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2020

<i>DETAILS/ MONTH</i>	(D) SHARE OF VALUE ADDED TAX (VAT)	(E) TOTAL (GROSS) FAAC ALLOCATION
		N
January	1,316,541,204.74	1,316,541,204.74
February	1,179,759,985.11	1,179,759,985.11
March	1,104,199,569.34	1,104,199,569.34
April	1,317,714,566.75	1,317,714,566.75
May	1,061,165,593.86	1,061,165,593.86
June	1,154,115,653.31	1,154,115,653.31
July	1,411,326,264.41	1,411,326,264.41
August	1,463,261,975.57	1,463,261,975.57
September	1,665,075,418.60	1,665,075,418.60
October	1,579,138,864.77	1,579,138,864.77
November	1,404,612,688.97	1,404,612,688.97

December	1,739,000,118.03	1,739,000,118.03
SUB-TOTAL	16,395,911,903.46	16,395,911,903.46

**NOTE 3
TAX REVENUE**

	01	DESCRIPTION	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
47	022000800100	Board of Internal Revenue	3,678,490,984.80	2,674,200,000.00	1,004,290,984.80	2,559,710,768.91
		TOTALS	3,678,490,984.80	2,674,200,000.00	1,004,290,984.80	2,559,710,768.91

NOTE 4
Non-Tax Revenue
Licence General

	DESCRIPTION	REFERENCE	LICENCES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
			120201				
	Ministry of Commerce, Industry and Co-operatives		12020109	211,000.00	200,000.00	11,000.00	180,000.00
1	MINISTRY of Women Affairs & Social Development		12020109	0.00	0.00	0.00	15,000.00
2	Ministry of Information, Youth, Sports and Culture		12020109		50,000.00	-50,000.00	60,000.00
3	Ministry For Local Government		12020109	350,000.00	300,000.00	50,000.00	0.00
4	Ministry of Agriculture & Natural Resources		12020119	22,000.00	50,000.00	-28,000.00	0.00
5						0.00	
6	Ministry of Information, Youth, Sports and Culture		12020130	0.00	0.00	0.00	0.00
7	Board of Internal Revenue		12020132	12,945,000.00	18,000,000.00	-5,055,000.00	16,222,000.00
8	Board of Internal Revenue		12020133	9,484,000.00	15,000,000.00	-5,516,000.00	11,448,000.00
9	NA		12020100	0.00	0.00	0.00	0.00
10	Ministry of Education Science & Technology		12020135	85,000.00	600,000.00	-515,000.00	830,000.00
11	Ministry of Commerce, Industry and Co-operatives		12020137	51,000.00	800,000.00	-749,000.00	10,000.00
12	Ministry of Agriculture & Natural Resources		12020141		100,000.00	-100,000.00	187,000.00
13	Ministry of Agriculture & Natural Resources		12020144	26,000.00	50,000.00	-24,000.00	0.00
14	Ministry of Health		12020145	535,000.00	250,000.00	285,000.00	0.00
15	Fire Service Directorate		12020146	900,000.00	1,000,000.00	-100,000.00	405,000.00
16	Ministry of Commerce, Industry and Co-operatives		12020147		100,000.00	-100,000.00	0.00

17	Board of Internal Revenue		12020149		5,000,000.00	-5,000,000.00	0.00	
18	Ministry of Agriculture & Natural Resources		12020150		0.00	0.00	0.00	
19	Ministry of Agriculture & Natural Resources		12020154		50,000.00	-50,000.00	0.00	
20	Jigawa State Environmental Protection Authority [JISEPA]		12020154		1,000,000.00	-1,000,000.00	743,400.00	
TOTALS					24,398,000.00	42,350,000.00	-17,952,000.00	29,920,400.00

Note
FEES - GENERAL

	FEES - GENERAL	REFERENCE	FEES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	High Court of Justice		12020401	6,359,933.00		6,359,933.00	0.00
1	Sharia Court of Appeal		12020401	2,816,483.00		2,816,483.00	0.00
2	Board of Internal Revenue		12020402		200,000	-200,000.00	0.00
3	Ministry of Works & Transport		12020415	4,159,800.00	100,000.00	4,059,800.00	149,400.00
4	Due Process & Projects Monitoring Bureau		12020417	1,728,625.00	1,500,000.00	228,625.00	157,500.00
5	Pilgrims Welfare Board		12020420		5,000,000.00	-5,000,000.00	222,297.40
6	High Court of Justice		12020426		800,000.00	-800,000.00	3,633,541.31
7	Sharia Court of Appeal		12020426	6,000.00	5,000,000.00	-4,994,000.00	0.00
8	Government House		12020427	3,510,000.00	100,000.00	3,410,000.00	0.00
9	Administration & Finance Directorate		12020427		500,000.00	-500,000.00	0.00
10	Council Affairs Directorate		12020427	19,133,500.00	18,000,000.00	1,133,500.00	13,235,412.25
11	Office of the Head of Civil Service		12020427		50,000.00	-50,000.00	50,000.00
12	Manpower Development Institute		12020427		500,000.00	-500,000.00	0.00
13	Office of the Auditor General (Local Government)		12020427	454,886.00	50,000.00	404,886.00	0.00
14	Ministry of Agriculture & Natural Resources		12020427		50,000.00	-50,000.00	0.00
15	Ministry of Commerce, Industry and Co-operatives		12020427		500,000.00	-500,000.00	0.00
16	Mineral Resources Development Agency		12020427		50,000.00	-50,000.00	0.00
17	Directorate of Economic Empowerment		12020427	1,950,340.00	3,000,000.00	-1,049,660.00	75,354,000.00
18	Ministry of Works & Transport		12020427	5,224,700.00	10,000,000.00	-4,775,300.00	1,697,100.00
19	Rural Electricity Board		12020427		400,000.00	-400,000.00	0.00

20	Ministry of Water Resources		12020427		200,000.00	-200,000.00	0.00
21	Rural Water Supply 7 Sanitation Agency		12020427		6,000,000.00	-6,000,000.00	0.00
22	Small Town Water Supply Agency		12020427		1,500,000.00	-1,500,000.00	0.00
23	Dutse Capital Development Agency		12020427		2,000,000.00	-2,000,000.00	0.00
24	High Court of Justice		12020427		200,000.00	-200,000.00	0.00
25	Sharia Court of Appeal		12020427		500,000.00	-500,000.00	0.00
26	Ministry of Education Science & Technology		12020427	200,000.00	3,500,000.00	-3,300,000.00	2,590,000.00
27	State Universal Basic Education Board		12020427	3,240,000.00	25,000,000.00	-21,760,000.00	0.00
28	Agency for Mass Education		12020427		100,000.00	-100,000.00	0.00
29	Nomadic Education Agency		12020427		2,000,000.00	-2,000,000.00	0.00
30	Jigawa State Polytechnic		12020427	352,696.00	2,000,000.00	-1,647,304.00	1,100,300.00
31	Bilyaminu Usman Polytechnic Hadejia		12020427	377,100.00	1,500,000.00	-1,122,900.00	0.00
32	Jigawa State College of Education		12020427		1,000,000.00	-1,000,000.00	118,710.00
33	Sule Lamido University, K/Hausa		12020427	810,000.00	900,000.00	-90,000.00	1,265,000.00
34	Science & Technical Education Board		12020427		800,000.00	-800,000.00	0.00
	Jigawa State College of Islamic Legal Studies		12020427		300,000.00	-300,000.00	0.00
	Institute of Information Technology		12020427			0.00	255,000.00
	Islamic Education Board		12020427	2,536,660.00	250,000.00	2,286,660.00	0.00
	Ministry of Health		12020427		4,500,000.00	-4,500,000.00	114,000.00
	Ministry of Information, Youth, Sports and Culture		12020427		200,000.00	-200,000.00	0.00
35	Ministry of Environment		12020427		500,000.00	-500,000.00	198,000.00
36	Jigawa State Environmental Protection Authority [JISEPA]		12020427	48,000.00	200,000.00	-152,000.00	0.00
37	Ministry For Local Government		12020427		200,000.00	-200,000.00	0.00
38	Fire Service Directorate		12020428	637,000.00		637,000.00	0.00

39	Ministry of Health		12020432		800,000.00	-800,000.00	880,000.00
40	Ministry of Land, Housing, Urban & Regional Planning Development		12020438	1,774,644.00	3,000,000.00	-1,225,356.00	2,261,116.70
41	Jigawa State Agricultural Research Institute		12020441		50,000.00	-50,000.00	0.00
42	Babura General Hospital		12020441		1,500,000.00	-1,500,000.00	2,667,753.00
43	Birin kudu General Hospital		12020441		3,400,000.00	-3,400,000.00	4,555,700.00
44	Birniwa General Hospital		12020441		2,800,000.00	-2,800,000.00	3,115,085.00
45	Dutse General Hospital		12020441		11,000,000.00	-11,000,000.00	4,004,519.50
46	Gumel General Hospital		12020441		4,500,000.00	-4,500,000.00	3,539,430.00
47	Gwaram General Hospital		12020441		2,000,000.00	-2,000,000.00	6,214,060.00
48	Hadejia General Hospital		12020441		5,000,000.00	-5,000,000.00	11,035,911.28
49	Hadejia Tuberculosis and Leprosy Hospital		12020441		1,500,000.00	-1,500,000.00	0.00
50	Jahun General Hospital		12020441		3,400,000.00	-3,400,000.00	3,687,555.00
51	Kafin Hausa[Bulangu] Cottage Hospital		12020441		2,800,000.00	-2,800,000.00	1,501,750.00
52	Kafin Hausa General Hospital		12020441		1,250,000.00	-1,250,000.00	2,252,978.00
53	Kazaure General Hospital		12020441		2,500,000.00	-2,500,000.00	9,225,040.00
54	Ringim General Hospital		12020441		1,500,000.00	-1,500,000.00	6,214,060.00
55	Jigawa State Housing Authority		12020441		700,000.00	-700,000.00	0.00
56	Ministry of Agriculture & Natural Resources		12020445	516,600.00	200,000.00	316,600.00	0.00
57	Ministry of Agriculture & Natural Resources		12020446		700,000.00	-700,000.00	0.00
58	Ministry of Land, Housing, Urban & Regional Planning Development		12020447		0.00	0.00	0.00
59	Urban Development Board		12020447	22,220,000.00	4,000,000.00	18,220,000.00	5,700,000.00
60	Mineral Resources Development Agency		12020448		500,000.00	-500,000.00	
61	Jigawa State Housing Authority		12020448	1,750,000.00	400,000.00	1,350,000.00	350,600.00
62	Urban Development Board		12020448	250,500.00	7,500,000.00	-7,249,500.00	8,700,000.00

63	Urban Development Board		12020448	114,964,000.00		114,964,000.00	
64	Dutse Capital Development Agency		12020448	477,476.00	1,000,000.00	-522,524.00	0.00
65	Ministry of Commerce, Industry and Co-operatives		12020449		1,500,000.00	-1,500,000.00	1,203,000.00
	Sule Lamido University, K/Hausa		12020449	973,200.00	1,000,000.00	-26,800.00	1,130,933.00
	Jigawa State Environmental Protection Authority [JISEPA]		12020450	188,100.00		188,100.00	
	Ministry of Environment		12020451	60,000.00		60,000.00	
	Jigawa State College of Education		12020452	90,717,296.00	105,000,000.00	-14,282,704.00	37,962,200.00
66	Sule Lamido University, K/Hausa		12020452	1,790,585.00	6,250,000.00	-4,459,415.00	1,745,000.00
67	Jigawa State College of Islamic Legal Studies		12020452	110,212,627.00	92,500,000.00	17,712,627.00	80,308,904.50
68	Institute of Information Technology		12020452	11,975,661.00	85,000,000.00	-73,024,339.00	60,134,828.00
69	Islamic Education Board		12020452	6,065,058.00		6,065,058.00	60,134,828.00
70	Scholl of Health Technology		12020452	8,870,720.00	22,000,000.00	-13,129,280.00	20,455,695.00
	Civil Service Commission		12020453	15,000.00	200,000.00	-185,000.00	177,500.00
	State Universal Basic Education Board		12020453		850,000.00	-850,000.00	0.00
	Jigawa State Polytechnic		12020453	40,129,242.00	9,000,000.00	31,129,242.00	6,149,196.67
	Science & Technical Education Board		12020453		100,000.00	-100,000.00	0.00
71	Jigawa State College of Islamic Legal Studies		12020453		7,200,000.00	-7,200,000.00	13,329,505.00
72	Jigawa State College of Education		12020455	15,629,702.00		15,629,702.00	8,946,580.00
73	Sule Lamido University, K/Hausa		12020455		100,000,000.00	-100,000,000.00	107,668,892.00
74	Dutse Model/Capital School		12020455		102,000,000.00	-102,000,000.00	97,990,848.21
75	Institute of Information Technology		12020455	9,817,857.00	60,000,000.00	-50,182,143.00	38,110,930.63
76	Islamic Education Board		12020455	2,327,000.00		2,327,000.00	38,110,930.63
77	Ministry of Health		12020455		50,000.00	-50,000.00	0.00
78	School of Nursing Birnin Kudu		12020455	3,973,816.00	5,000,000.00	-1,026,184.00	23,158,605.00

79	School of Nursing Hadejia		12020456		0.00	0.00	5,347,084.00
80	Ministry of Education Science & Technology		12020456	59,892,924.00	0.00	59,892,924.00	0.00
81	Jigawa State Polytechnic		12020456	80,879,107.00	89,000,000.00	-8,120,893.00	81,010,503.33
82	Bilyaminu Usman Polytechnic Hadejia		12020456	10,850,757.00	52,000,000.00	-41,149,243.00	17,150,460.50
83	Jigawa State College of Education		12020456	21,613,148.00		21,613,148.00	17,150,460.50
84	Jigawa State College of Education and Legal Studies		12020456	832,550.00		832,550.00	17,150,460.50
85	Institute of Information Technology		12020456	4,135,000.00		4,135,000.00	17,150,460.50
86	Islamic Education Board		12020456	13,049,409.00		13,049,409.00	17,150,460.50
87	School of Widwifery Birnin kudu		12020459		13,000,000.00	-13,000,000.00	20,353,526.20
88	Ministry of Land, Housing, Urban & Regional Planning Development		12020460		1,000,000.00	-1,000,000.00	856,200.00
89	Ministry of Land, Housing, Urban & Regional Planning Development		12020461			0.00	168,000.00
90	Ministry of Land, Housing, Urban & Regional Planning Development		12020462	1,259,755.00		1,259,755.00	1,420,000.00
91	Ministry of Land, Housing, Urban & Regional Planning Development		12020463			0.00	1,420,000.00
92	Jahun General Hospital		12020464		550,000.00	-550,000.00	285,300.00
93	Babura General Hospital		12020464		500,000.00	-500,000.00	1,325,429.00
94	Birnin kudu General Hospital		12020464		2,400,000.00	-2,400,000.00	
95	Birniwa General Hospital		12020464		1,000,000.00	-1,000,000.00	300,450.00
96	Dutse General Hospital		12020464		4,000,000.00	-4,000,000.00	4,156,168.00
97	Gumel General Hospital		12020464		2,000,000.00	-2,000,000.00	0.00
98	Gwaram General Hospital		12020464		1,500,000.00	-1,500,000.00	4,317,020.00
99	Hadejia General Hospital		12020464		2,490,000.00	-2,490,000.00	4,811,720.00
100	Jahun General Hospital		12020464		1,200,000.00	-1,200,000.00	8,459,890.00
101	Kafin Hausa[Bulangu] Cottage Hospital		12020464		1,300,000.00	-1,300,000.00	1,888,300.00
102	Kafin Hausa General Hospital		12020464		1,000,000.00	-1,000,000.00	886,690.00

103	Kazaure General Hospital		12020464		2,500,000.00	-2,500,000.00	3,145,206.00
104	Kazaure Psychiatric Hospital		12020464		1,000,000.00	-1,000,000.00	50,600.00
105	Ringim General Hospital		12020467		2,200,000.00	-2,200,000.00	11,073,830.00
106	Manpower Development Institute		12020467	4,350,000.00	10,000,000.00	-5,650,000.00	0.00
107	Directorate of Economic Empowerment		12020469			0.00	0.00
108	Bilyaminu Usman Polytechnic Hadejia		12020469		0.00	0.00	0.00
109	Ministry of Agriculture & Natural Resources		12020470		0.00	0.00	0.00
110	Farmers & Herdsmen Board		12020471	610,000.00	600,000.00	10,000.00	0.00
111	Ministry of Agriculture & Natural Resources		12020472	405,000.00	50,000.00	355,000.00	0.00
112	Ministry of Education Science & Technology		12020472		200,000.00	-200,000.00	830,000.00
113	Ministry of Works & Transport		12020473	2,291,217.00	4,000,000.00	-1,708,783.00	1,150,000.00
114	Ministry of Land, Housing, Urban & Regional Planning Development		12020474		2,000,000.00	-2,000,000.00	2,520,100.00
115	Ministry of Works & Transport		12020475	525,000.00		525,000.00	460,000.00
116	Ministry of Works & Transport		12020476		2,000,000.00	-2,000,000.00	0.00
117	Ministry of Works & Transport		12020477	130,000.00	100,000.00	30,000.00	0.00
118	Office of the Auditor General		12020477	50,000.00	500,000.00	-450,000.00	360,000.00
119	Board of Internal Revenue		12020479	70,000.00	1,500,000.00	-1,430,000.00	220,000.00
120	Ministry of Works & Transport		12020479		0.00	0.00	0.00
121	Women Co-operative Development Fees		12020481	1,314,000.00	0.00	1,314,000.00	0.00
122	MINISTRY of Women Affairs & Social Development		12020483	11,637,171.00	0.00	11,637,171.00	0.00
123	Ministry of Land, Housing, Urban & Regional Planning Development		12020483	235,000.00	10,000,000.00	-9,765,000.00	398,207.79
124	Ministry of Health		12020484	190,000.00	700,000.00	-510,000.00	170,000.00
125	Ministry of Health		12020485		700,000.00	-700,000.00	170,000.00
126	Jigawa Agricultural Reseach Institute		12020485	308,021.00	200,000.00	108,021.00	0.00

127	Ministry of Land, Housing, Urban & Regional Planning Development		12020485	769,500.00		769,500.00	
128	Bilyaminu Usman Polytechnic Hadejia		12020485	2,590,050.00	8,000,000.00	-5,409,950.00	2,578,135.00
129	Institute of Information Technology		12020487	65,929,000.00	15,000,000.00	50,929,000.00	811,150.00
130	Urban Development Board		12020491	6,124,500.00	3,500,000.00	2,624,500.00	3,200,000.00
131	Small Town Water Supply Agency		12020492	19,405,700.00	7,500,000.00	11,905,700.00	0.00
132	Jigawa State Water Board		12020493		30,000,000.00	-30,000,000.00	0.00
133	Board of Internal Revenue		12020494		200,000.00	-200,000.00	17,934,614.50

134	Board of Internal Revenue		12020494	3,755,000.00	5,000,000.00	-1,245,000.00	83,000.00	
135	Urban Development Board		12020494	500,000.00		500,000.00	83,001.00	
136	Urban Development Board		12020495	1,090,000.00		1,090,000.00	83,001.00	
137	Board of Internal Revenue		12020497	96,000.00	2,000,000.00	-1,904,000.00	808,000.00	
138	Directorate of Economic Empowerment		12020497	119,989,871.00		119,989,871.00		
139	High Court of Justice		12020497	205,566,209.00		205,566,209.00		
140	Ministry of Justice		12020498		300,000,000.00	-300,000,000.00	243,748,853.27	
141	Ministry of Agriculture & Natural Resources		12020499		200,000.00	-200,000.00	0.00	
	TOTALS			1,851,149,602.00	1,132,328,763.00	1,341,390,000.00	-209,061,237.00	1,285,400,477.67

NOTE 4
FINES - GENERAL

120205		REFERENCE	FINES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
			120205				
		High Court of Justice	12020501	45,000.00		45,000.00	0.00
1	011100100101	Sule Lamido University	12020501	21,200.00	100,000.00	-78,800.00	218,010.00
2	011100100201	High Court of Justice	12020502	1,297,296.00	8,000,000.00	-6,702,704.00	9,373,280.06
3	011100100300	Sharia Court of Appeal	12020502	199,529.00	0.00	199,529.00	0.00
		TOTALS		1,518,025.00	8,100,000.00	-6,581,975.00	9,591,290.06

NOTE 4
SALES - GENERAL

	120206	REFERENCE	SALES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
1	Due Process and Project Monitoring Bearau		12020601	12,000.00		12,000.00	180,000.00
2	Budget & Economic Planning Directorate		12020601		50,000.00	-50,000.00	15,000.00
3	Minstry of Land, Housing, Urban and Regional Planning		12020601	10,000.00		10,000.00	60,000.00
4	Jigawa State College of Education		12020601			0.00	0.00
5	Sule Lamido University, K/Hausa		12020601	71,000.00	500,000.00	-429,000.00	0.00
6	Ministry of Information, Youth, Sports and Culture		12020601			0.00	
7	Minstry of Land, Housing, Urban and Regional Planning		12020603	5,000.00		5,000.00	0.00
8	Directorate of Salary and Pension Administration		12020603		30,000.00	-30,000.00	16,222,000.00
9	Institute of Information Technology		12020603	2,000.00		2,000.00	11,448,000.00
10	Babura General Hospital		12020603		500,000.00	-500,000.00	0.00
11	Birnin kudu General Hospital		12020603		1,600,000.00	-1,600,000.00	830,000.00
12	Birniwa General Hospital		12020603		1,000,000.00	-1,000,000.00	10,000.00
13	Dutse General Hospital		12020603		5,000,000.00	-5,000,000.00	187,000.00
14	Gumel General Hospital		12020603		1,980,000.00	-1,980,000.00	0.00
15	Gwaram General Hospital		12020603		2,000,000.00	-2,000,000.00	0.00
16	Hadejia General Hospital		12020603		3,000,000.00	-3,000,000.00	405,000.00
17	Hadejia Tuberculousis and Leprosy Hospital		12020603		466,000.00	-466,000.00	0.00
18	Jahun General Hospital		12020603		1,760,000.00	-1,760,000.00	0.00
19	Kafin Hausa[Bulangu] Cottage Hospital		12020603		900,000.00	-900,000.00	0.00

20	Kafin Hausa General Hospital		12020603		750,000.00	-750,000.00	0.00
21	Kazaure General Hospital		12020603		1,000,000.00	-1,000,000.00	743,400.00
22	Kazaure Psychiatric Hospital		12020603		700,000.00	-700,000.00	
23	Ringim General Hospital		12020603		800,000.00	-800,000.00	
24	Rasheed Shekoni Specialist Hospital		12020603	114,700.00	7,000,000.00	-6,885,300.00	
25	Sule Lamido University, K/Hausa		12020604	529,523.00	100,000.00	429,523.00	
26	Ministry of Agriculture & Natural Resources		12020608			0.00	
27	Jigawa State Agricultural Research Institute		12020608		350,000.00	-350,000.00	
28	Ministry of Health		12020612	1,441,787,220.00	1,500,000,000.00	-58,212,780.00	
29	Babura General Hospital		12020612		10,000,000.00	-10,000,000.00	
30	Birnin kudu General Hospital		12020612	218,630.00	5,000,000.00	-4,781,370.00	
31	Birniwa General Hospital		12020612	18,000.00	3,200,000.00	-3,182,000.00	
32	Gumel General Hospital		12020612		13,000,000.00	-13,000,000.00	
33	Gwaram General Hospital		12020612		2,500,000.00	-2,500,000.00	
34	Hadejia General Hospital		12020612	1,632,376.00	21,000,000.00	-19,367,624.00	
35	Hadejia Tuberculosis and Leprosy Hospital		12020612	0.00	3,000,000.00	-3,000,000.00	
36	Jahun General Hospital		12020612		14,000,000.00	-14,000,000.00	
37	Kafin Hausa[Bulangu] Cottage Hospital		12020612		3,000,000.00	-3,000,000.00	
38	Kafin Hausa General Hospital		12020612		4,000,000.00	-4,000,000.00	
39	Kazaure General Hospital		12020612		12,000,000.00	-12,000,000.00	
40	Kazaure Psychiatric Hospital		12020612	0.00	3,300,000.00	-3,300,000.00	
41	Ringim General Hospital		12020612		4,500,000.00	-4,500,000.00	
42	Jigawa state Housing Authority		12020614	5,923,640.00	107,000,000.00	-101,076,360.00	
43	Establishment and Service Matters Directorate		12020616		300,000.00	-300,000.00	

44	Manpower Development and Training Directorate		12020616	445,331.00	500,000.00	-54,669.00	
45	Manpower Development Institute		12020616	15,500.00	50,000.00	-34,500.00	
46	Civil Service Commission		12020616	85,500.00		85,500.00	
47	Local Government Service Commission		12020616		1,000,000.00	-1,000,000.00	
48	State Independent Electoral Commission		12020616	0.00	11,200,000.00	-11,200,000.00	
49	Ministry of Finance and Economic Planning		12020616	4,667,846.00	12,704,000.00	-8,036,154.00	
50	Jigawa state Housing Authority		12020616	6,500.00	100,000.00	-93,500.00	
51	Judicial Service Commission		12020616	33,400.00	40,000.00	-6,600.00	
52	Ministry of Education Science and Technology		12020616	40,000.00		40,000.00	
53	Agency for Mass Education		12020616		250,000.00	-250,000.00	
54	Jigawa State Polytechnic		12020616	1,508,000.00		1,508,000.00	
55	Bilyaminu Usman Polytechnic Hadejia		12020616	2,008,105.00	5,000,000.00	-2,991,895.00	
56	Jigawa State College of Education		12020616	28,868,285.00	14,000,000.00	14,868,285.00	
57	Sule Lamido University, K/Hausa		12020616	1,639,675.00	6,000,000.00	-4,360,325.00	
58	Jigawa State Scholarship Board		12020616	6,469,498.00	8,000,000.00	-1,530,502.00	
59	Dutse Model/Capital School		12020616		3,000,000.00	-3,000,000.00	
60	Admin and Finance		12020616		3,000,000.00	-3,000,000.00	
61	Jigawa State College of Education and Legal Studies		12020616	3,462,610.00		3,462,610.00	
62	Institute of Information Technology		12020616	1,927,005.00	2,600,000.00	-672,995.00	
63	Islamic Education Board		12020616	40,000.00	290,000.00	-250,000.00	
64	Ministry of Health		12020616	75,000.00		75,000.00	
65	School of Nursing Birnin Kudu		12020616	14,504,518.00	20,000,000.00	-5,495,482.00	
66	School of Widwifery Birnin kudu		12020616	260,623.00	5,520,000.00	-5,259,377.00	
67	School of Nursing Hadejia		12020616	0.00	2,000,000.00	-2,000,000.00	

68	School of Health Technology		12020616	0.00		0.00	
69	Ministry of Information, Youth, Sports and Culture		12020616	0.00		0.00	
70	Ministry of Information, Youth, Sports and Culture		12020623		250,000.00	-250,000.00	
71	Jigawa State Television		12020623		12,000,000.00	-12,000,000.00	
72	Jigawa State Broadcasting Corporation [Radio]		12020623	9,008,873.00	30,000,000.00	-20,991,127.00	
73	Ministry of Agriculture & Natural Resources		12020624	0.00	200,000.00	-200,000.00	
74	Jigawa State Agricultural Research Institute		12020624	180,000.00		180,000.00	
75	Bilyaminu Usman Polytechnic Hadejia		12020624	223,000.00	2,000,000.00	-1,777,000.00	
76	Ministry of Finance and Economic Planning		12020628	2,013,000.00		2,013,000.00	
77	Agency for Mass Education		12020630	0.00	50,000.00	-50,000.00	
	TOTALS			1,527,806,358.00	1,875,040,000.00	-347,233,642.00	30,100,400.00

NOTE 4
EARNINGS -GENERAL

120207	REFERENCE	EARNINGS - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
<u>ADMINISTRATION SECTOR</u>						
1	Institute of Information Technology	12020700	700,000.00		700,000.00	
2	Ministry of Agriculture & Natural Resources	12020703		200,000.00	-200,000.00	0.00
3	Jigawa Road Maintenance Agency	12020703	600,000.00	4,000,000.00	-3,400,000.00	0.00
4	Bilyaminu Usman Polytechnic Hadejia	12020703	296,306.00	1,000,000.00	-703,694.00	0.00
5	Manpower Development and Training Directorate	12020705	1,620,886.00		1,620,886.00	
6	Ministry of Women Affairs & Social Development	12020705		250,000.00	-250,000.00	0.00
7	Birin kudu General Hospital	12020707	33,185,459.00	1,700,000.00	31,485,459.00	3,905,980.00
8	Dutse General Hospital	12020707	37,264,162.00		37,264,162.00	
9	Gumel General Hospital	12020707	25,083,418.00	5,000,000.00	20,083,418.00	5,284,960.00
10	Hadejia General Hospital	12020707	27,216,057.00		27,216,057.00	13,211,152.00
11	Hadejia Tuberculosis and Leprosy Hospital	12020707		1,500,000.00	-1,500,000.00	
12	Jahun General Hospital	12020707	14,832,621.00		14,832,621.00	
13	Kafin Hausa General Hospital	12020707	3,464,888.00	2,000,000.00	1,464,888.00	0.00
14	Kazaure General Hospital	12020707	33,512,843.00		33,512,843.00	
15	Ringim General Hospital	12020707	6,363,515.00		6,363,515.00	
16	Rasheed Shekoni Specialist Hospital	12020707		30,000,000.00	-30,000,000.00	0.00

17	Manpower Development and Training Directorate		12020710	2,000,000.00	33,450,000.00	-31,450,000.00	0.00
18	Manpower Development Institute		12020710	18,371,283.00		18,371,283.00	
19	Sule Lamido University, K/Hausa		12020710	1,248,000.00	10,000,000.00	-8,752,000.00	8,255,001.00
20	Ministry of Information, Youth, Sports and Culture		12020710		300,000.00	-300,000.00	0.00
21	Manpower Development and Training Directorate		12020711	3,494,927.00		3,494,927.00	
22	Library Board		12020713		1,000,000.00	-1,000,000.00	595,000.00
23	Manpower Development Institute		12020714	27,961.00	4,000,000.00	-3,972,039.00	0.00
24	Manpower Development and Training Directorate		12020714	4,038,845.00		4,038,845.00	
25	Bilyaminu Usman Polytechnic Hadejia		12020714	554,420.00	500,000.00	54,420.00	0.00
26	Ministry of Information, Youth, Sports and Culture		12020716	14,000.00	500,000.00	-486,000.00	20,000.00
27	Ministry of Agriculture & Natural Resources		12020717		200,000.00	-200,000.00	0.00
28	Ministry of Information, Youth, Sports and Culture		12020717	5,000.00		5,000.00	
29	History and culture Bureau		12020717		100,000.00	-100,000.00	0.00
30	Ministry of Agriculture & Natural Resources		12020718		1,500,000.00	-1,500,000.00	0.00
31	Ministry of Agriculture & Natural Resources		12020719	99,000.00		99,000.00	0.00
32	Ministry of Land, Housing, Urban & Regional Planning Development		12020719			0.00	0.00
33	Ministry of Environment		12020719	40,000.00		40,000.00	
34	Ministry of Works & Transport		12020720		300,000.00	-300,000.00	56,000.00
35	Sule Lamido University, K/Hausa		12020720	90,000.00		90,000.00	
36	Dutse General Hospital		12020722		32,000,000.00	-32,000,000.00	16,804,130.40
37	Rasheed Shekoni Specialist Hospital		12020722	9,318,523.00	10,000,000.00	-681,477.00	0.00

38	Sule Lamido University, K/Hausa		12020723	1,572,597.00	7,150,000.00	-5,577,403.00	4,193,689.00
39	Manpower Development Institute		12020724	40,627,670.00	3,000,000.00	37,627,670.00	0.00
40	Rasheed Shekoni Specialist Hospital		12020724		5,000,000.00	-5,000,000.00	0.00
41	Ministry of Finance		12020726	26,000,000.00		26,000,000.00	
42	Ministry of Commerce, Industry and Co-operatives		12020727	519,200.00	900,000.00	-380,800.00	0.00
43	Board of Internal Revenue		12020728	6,439,500.00	80,000,000.00	-73,560,500.00	5,890,000.00
44	Ministry of Environment		12020729	65,000.00	1,500,000.00	-1,435,000.00	312,500.00
45	Ministry of Women Affairs & Social Development		12020730			0.00	0.00
46	History and culture Bureau		12020730		700,000.00	-700,000.00	137,000.00
47	Jigawa Sports Council		12020730		1,500,000.00	-1,500,000.00	26,800.00
48	Jigawa State Printing Press		12020731	1,803,650.00	4,500,000.00	-2,696,350.00	3,764,393.00
49	Ministry of Works & Transport		12020732		20,000,000.00	-20,000,000.00	0.00
50	Manpower Development Institute		12020733	9,877,118.00	23,000,000.00	-13,122,882.00	0.00
TOTAL EARNING				310,346,849.00	286,750,000.00	23,596,849.00	62,456,605.40

TOTAL SALES

1527806358 1,875,040,000.00 -347,233,642.00 30,100,400.00

GRAND TOTAL: EARNING AND SALES

1,838,153,207.00 2,161,790,000.00 -323,636,793.00 92,557,005.40

NOTE 4
Non-Tax Revenue

RENT ON GOVERNMENT BUILDINGS - GENERAL

		120208	REFERENCE	RENT ON GOVERNMENT BUILDINGS - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
1	011100100101	SSG's Office - Governor & Deputy Governor (CRFC)		12020801	12,000,000.00		12,000,000.00	16,411,773.08
2	011100100201	Jigawa State Housing Authority		12020801	6,090,891.00	6,000,000.00	90,891.00	
3	011100100300	Institute of Information Technology		12020802	32,000.00		32,000.00	
4	011100100400	Jigawa State Housing Authority		12020803	12,922,684.00	320,000.00	12,602,684.00	0.00
5	011100100700	Institute of Information Technology		12020803	29,500.00		29,500.00	
6	011100800100	Ministry of Information Youths, Sports and Culture		12020804	10,000.00		10,000.00	0.00
7	011101300100			120209	61,116,837.00	30,000,000.00	31,116,837.00	
8	011101300101	Ministry of Lands, Housing, Urban & Regional Planning Development		12020901	20,518,591.00	30,000,000.00	-9,481,409.00	
9	011101300200	Ministry of Lands, Housing, Urban & Regional Planning Development		12020908	40,598,246.00		40,598,246.00	
10	011101300300	Ministry of Lands, Housing, Urban & Regional Planning Development		12020910			0.00	

TOTALS

108,307,742.00	153,318,749.00	66,320,000.00	86,998,749.00	16,411,773.08
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	Directorate of Protocol						
	Non-Tax Revenue						
	Research, Evaluation & Political Affairs Directorate						
	120212	Special Services Directorate	Research, Evaluation & Political Affairs Directorate	PRIMARY EDUCATION FINANCING	LOCAL EDUCATION AUTHORITY	(Council Affairs Dept)	Deputy Governor's Office General
			120212				
	<u>Government House</u>						
1.00	Mjnisty of Water Resources		12021210	419.00		419.00	
2.00	istry of Information Youth, Sports & Culture		12021210	3,036.00		3,036.00	
3.00	<u>025200100100</u>		12021212	221,737,033.00	350,000,000.00	-128,262,967.00	607,557,059.04
	ACTUAL REVENUE	(2019)		221740488	350000000	-128259512	607557059

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	Directorate of Protocol			
	Investment Income			
		Special Services Directorate	PRIMARY EDUCATION FINANCING	Deputy Governor's Office General
1	DONORS		4,424,516,414.99	5,293,070,889.98
	Investments			
2.00				
	ACTUAL REVENUE (2019)		4424516415	5293070890

	Directorate of Protocol					
	State House of Assembly					
		Special Services Directorate	PRIMARY EDUCATION FINANCING	LOCAL EDUCATION AUTHORITY	(Council Affairs Dept)	Deputy Governor's Office General
	Assembly Service Commission					
1.00	Office of the Head of Service					
2.00	Directorate of Salary & Pension Administraton					
3.00	ment & Service Matters Directorate		225,007,310.00	803,000,000.00	-577,992,690.00	1,863,758,819.00
4.00	ower Development Institute					
7	Guidance & Counseling Department		225007310	803000000	-577992690	1863758819
11.00	Office of the Auditor General					
13.00	Directorate of Local Government Audit	1,118,272,000.00	13,495,024.00		13,495,024.00	
14.00	Civil Service Commission		7057032		7,057,032.00	
15.00	Local Government Service Commission	10,195,146,364.00	1,274,219,543.40	4,860,000,000.00	-3,585,780,456.60	2,330,750,000.00
16.00	State Independent Electoral Commission	2,353,485,909.54	3,836,670,333.17	2,398,000,000.00	1,438,670,333.17	
19	Ministry of Agriculture & Natural Resources		5131441933	7258000000	-2126558067	2330750000
	ACTUAL REVENUE (2019)		5356449243	8061000000	-2704550757	4194508819

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTE 7

Aid and Grants

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	Current External Aid					
2	Capital External Aid					
3	Current External Grants		225,007,310.00	803,000,000.00	-577,992,690.00	1,863,758,819.00
4	Capital External Grants					
7	Sub Total External Aid and Grants		225,007,310.00	803,000,000.00	-577,992,690.00	1,863,758,819.00
11	Internal Aid and Grants					
13	Current Internal Aid	1,118,272,000.00	13,495,024.00		13,495,024.00	
14	Capital Internal Aid		7,057,032		7,057,032.00	
15	Current Internal Grants	10,195,146,364.00	1,274,219,543.40	4,860,000,000.00	-3,585,780,456.60	2,330,750,000.00
16	Capital Internal Grants	2,353,485,909.54	3,836,670,333.17	2,398,000,000.00	1,438,670,333.17	
19	Sub Total Internal Aid and Grants		5,131,441,932.57	7,258,000,000.00	-2,126,558,067.43	2,330,750,000.00
	TOTALS		5,356,449,242.57	8,061,000,000.00	-2,704,550,757.43	4,194,508,819.00

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTE 8

Other Capital Receipts

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	Other Capital Receipts		6,414,032,698.52	13,079,600,000.00	6,665,567,301.48	24,030,524,014.32
	TOTALS		6,414,032,698.52	13,079,600,000.00	6,665,567,301.48	24,030,524,014.32

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTE 4

Non-Tax Revenue

RE-IMBURSEMENT GENERAL

	120213	REFERENCE	RE- IMBURSEMENT GENERAL	ACTUAL REVENUE (2020)	BUDGET	VARIANCE	ACTUAL REVENUE (2019)
			12021302	21,000,000.00	1,120,000.00	19,880,000.00	0.00
1	Directorate of Local Government Audit		12021307	48,017,000.00	420,000.00	47,597,000.00	126,210,000.00
2	Jigawa State Rehabilitation Board		12021309	102,151,968.00	0.00	102,151,968.00	108,540,000.00
3	Chieftaincy & Religious Affairs Department		12021309	393,401,862.00	480,000,000.00	-86,598,138.00	110,880,000.00
4	Special Services Directorate		12021309	198,893,821.00	122,500,000.00	76,393,821.00	479,514,076.08
5	Directorate of Local Government Audit		12021309	454,563,364.00	461,000,000.00	-6,436,636.00	253,257,038.02
6	Local Government Service Commission		12021309	0.00	20,000,000.00	-20,000,000.00	280,000,000.00
7	State Independent Electoral Commission		12021309	1,204,277,618.00	1,178,000,000.00	26,277,618.00	589,408,800.00
8	Ministry of Works & Transport		12021309	692,017,269.00	744,000,000.00	-51,982,731.00	465,908,496.00
9	Ministry of Water Resources		12021309	48,017,000.00	227,000,000.00	-178,983,000.00	0.00
10	Jigawa State Rehabilitation Board		12021309	551,791,444.00	0.00	551,791,444.00	0.00
11	Sule Lamido University		12021309	216,668,478.00	0.00	216,668,478.00	0.00
12	Primary Health Care Development Agency		12021309	6,609,000.00	0.00	6,609,000.00	6,480,000.00
13	Ministry of Information Youth, Sports & Culture		12021309	242,262,244.00	277,000,000.00	-34,737,756.00	254,785,847.34
14	Ministry For Local Government		12021310		0.00	0.00	9,720,000.00
15	Ministry of Finance and Economic Planning		12021313	6,770,000.00	0.00	6,770,000.00	0.00
16	Ministry of Works & Transport		12021314	489,135.00	0.00	489,135.00	0.00
17	Sule Lamido University		12021314	3,964,233.00	0.00	3,964,233.00	0.00
18	Hadejia General Hospital		12021315		0.00	0.00	0.00
	TOTALS			4,190,894,436.00	3,509,920,000.00	679,854,436.00	2,684,704,257.44

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTE 11

Salaries and Wages

PERSONAL EMOLUMENT

	DESCRIPTION	REFERENCE	PERSONAL EMOLUMENT	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	Government House		011100100101	38,180,989.10	27,200,000.00	10,980,989.10	27,559,391.50
2	Deputy Governor's Office General		011100100201	9,031,431.60	7,080,000.00	1,951,431.60	6,501,615.70
3	Directorate of Protocol		011100100300	8,472,087.00	3,900,000.00	4,572,087.00	3,760,457.70
4	Due Process & Project Monitoring Bureau		011100100400	34,032,552.00	32,000,000.00	2,032,552.00	26,678,277.60
5	Pilgrims Welfare Agency		011100100700	36,349,527.10	35,840,000.00	509,527.10	28,787,049.16
6	State Emergency Management Agency (SEMA)		011100800100	19,344,393.40	16,000,000.00	3,344,393.40	15,806,094.90
7	SSG - Administration & Finance Directorate		011101300100	459,475,778.04	369,600,000.00	89,875,778.04	295,713,108.31
8	Liason Office Kaduna		011101300200	6,401,480.10	4,800,000.00	1,601,480.10	5,321,776.52
9	Liason Office Lagos		011101300300	4,763,888.80	4,000,000.00	763,888.80	3,289,559.72
10	Liason Office Kano		011101300400	0.00	0.00	0.00	0.00
11	Liason Office Abuja		011101300500	5,813,929.20	4,200,000.00	1,613,929.20	3,720,604.70
12	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation		011101300600	103,737,555.20	31,810,000.00	71,927,555.20	57,671,598.77
13	Research, Evaluation & Political Affairs Directorate		011101400100	4,585,158.00	4,100,000.00	485,158.00	3,454,020.20
14	Special Services Directorate		011101800100	28,723,522.74	23,000,000.00	5,723,522.74	21,257,020.94
15	(Council Affairs Dept)		011101800100	463,941.60	854,000.00	-390,058.40	334,051.80
16	State House of Assembly		011200100100	406,258,045.06	383,000,000.00	23,258,045.06	329,405,141.36
17	Assembly Service Commission		011200100115	35,723,760.76	21,330,000.00	14,393,760.76	
18	Office of the Head of Service		012500100100	188,048,234.46	240,660,000.00	-52,611,765.54	126,796,406.22
19	Establishment & Service Matters Directorate		012500100100	519,930,456.87	438,500,000.00	81,430,456.87	426,130,870.42
20	Directorate of Salary & Pension Administration		012500100400	321,282,062.86	318,500,000.00	2,782,062.86	549,146,584.60
21	Manpower Development Institute		012500100500	44,479,388.00	52,500,000.00	-8,020,612.00	43,074,936.00
22	Guidance & Counseling Department		012500100600	1,948,521.60	1,370,000.00	578,521.60	1,643,638.76
23	Office of the Auditor General		014000100100	68,818,421.50	62,400,000.00	6,418,421.50	62,037,866.40
24	Directorate of Local Government Audit		014000200100	96,829,074.49	72,000,000.00	24,829,074.49	59,642,752.66
25	Civil Service Commission		014700100100	8,723,433.90	7,647,000.00	1,076,433.90	7,212,206.40
26	Local Government Service Commission		014700200100	5,164,863.61	5,000,000.00	164,863.61	5,267,512.73
27	State Independent Electoral Commission		014800100100	9,597,191.80	7,720,000.00	1,877,191.80	7,199,414.00
28	Ministry of Agriculture & Natural Resources		021500100100	350,639,365.39	308,054,000.00	42,585,365.39	313,684,758.06
29	Jigawa State Agricultural Research Institute		021502102100	113,563,271.51	102,200,000.00	11,363,271.51	91,754,321.24
30	Jigawa Agriculture & Rural Development Authority [JARDA]		021510200100	399,778,689.30	356,800,000.00	42,978,689.30	346,586,029.29
31	Ministry of Finance & Economic Planning		022000100100	358,678,337.82	316,000,000.00	42,678,337.82	346,305,139.68
32	Budget & Economic Planning Directorate		022000300100	35,513,186.74	31,758,000.00	3,755,186.74	32,371,830.06
33	Board of Internal Revenue General		022000800100	103,001,098.26	97,698,000.00	5,303,098.26	94,112,944.60
34	Jigawa State Bureau of Statistics		022001200100	12,714,387.30	17,501,000.00	-4,786,612.70	0.00
35	Ministry of Commerce, Industries and Co-operatives		022200100100	77,228,068.92	64,190,000.00	13,038,068.92	63,769,898.60
36	Mineral Resource Development Agency		022200100200	11,166,725.40	9,771,000.00	1,395,725.40	9,277,172.20
37	State Investment Promotion Agency (Invest Jigawa)		022200100300	273,000.00	9,600,000.00	-9,327,000.00	0.00
38	Directorate of Economic Empowerment		022700600100	76,221,052.05	57,900,000.00	18,321,052.05	57,126,190.78
39	Ministry of Works & Transport		023400100100	176,230,200.09	158,000,000.00	18,230,200.09	153,597,845.24
40	Jigawa Roads Maintenance Agency		023400400100	14,073,512.10	11,026,000.00	3,047,512.10	10,226,134.80
41	Rural Electricity Board		023400800300	28,040,240.12	25,920,000.00	2,120,240.12	24,923,979.20
42	Fire Services Directorate		023400900100	90,641,967.40	80,618,000.00	10,023,967.40	69,357,115.00
43	Ministry of Water Resources		025200100100	17,521,939.70	17,000,000.00	521,939.70	13,900,179.30
44	Jigawa State Water Board		025210200100	189,409,580.32	158,000,000.00	31,409,580.32	152,249,247.12
45	Rural Water Supply and Sanitation Agency		025210300100	35,487,815.64	30,300,000.00	5,187,815.64	28,372,160.35
46	Small Town Water Supply Agency		025210400100	254,915,834.99	213,200,000.00	41,715,834.99	211,375,695.80
47	Ministry of Lands, Housing, Urban & Regional Planning Development		026000100100	80,834,491.50	69,900,000.00	10,934,491.50	68,321,567.12
48	Jigawa State Housing Authority		026000200100	12,377,752.60	9,735,000.00	2,642,752.60	11,387,639.10

49	Urban Development Board		026000300100	65,246,411.70	49,400,000.00	15,846,411.70	49,581,189.30
50	Dutse Capital Development Authority [DCDA]		026000400100	92,396,776.10	73,401,000.00	18,995,776.10	71,475,973.59
51	High Court		031800500100	531,283,718.81	420,000,000.00	111,283,718.81	394,860,849.91
52	Shari'a Court of Appeal		031800600100	850,352,642.96	717,500,000.00	132,852,642.96	701,402,706.66
53	Judicial Service Commission		031801100100	88,823,364.06	97,600,000.00	-8,776,635.94	73,528,312.05
54	Ministry of Justice		032600100100	159,459,109.19	154,600,000.00	4,859,109.19	129,833,185.84
55	Justice Sector and Law Reform Commission		032600200200	24,892,382.04	20,200,000.00	4,692,382.04	19,089,212.49
56	Ministry of Women Affairs & Social Development		051400100100	54,342,177.40	46,900,000.00	7,442,177.40	42,114,070.40
57	Rehabilitation Board		051400100200	89,154,027.92	35,000,000.00	54,154,027.92	32,844,510.82
58	Ministry of Education, Science & Technology		051700100100	3,750,477,481.58	3,378,500,000.00	371,977,481.58	3,092,521,045.57
59	State Educational Inspectorate & Monitoring Unit		051700100200	1,245,603.60	1,759,000.00	-513,396.40	983,550.60
60	State Universal Basic Education Board		051700300100	256,522,430.44	166,000,000.00	90,522,430.44	173,407,442.37
61	Inspectorate Head Quarters & Zones		051700300103	218,916,261.31	162,000,000.00	56,916,261.31	139,125,289.72
62	Local Education Authority		051700400100	18,747,564,173.08	20,180,000,000.00	-1,432,435,826.92	14,828,652,921.78
63	Library Board		051700800100	56,305,627.00	45,880,000.00	10,425,627.00	44,335,758.90
64	Agency for Mass Education		051701000100	81,407,476.92	61,500,000.00	19,907,476.92	62,805,830.63
65	Nomadic Education Agency		051701100100	540,952,877.71	478,200,000.00	62,752,877.71	456,435,552.44
66	Jigawa State Polytechnic		051701800100	603,273,371.56	534,000,000.00	69,273,371.56	509,254,351.24
67	Binjaminu Usman Polytechnic		051701800200	456,075,851.94	401,600,000.00	54,475,851.94	365,737,575.92
68	Jigawa State College of Education		051701900100	1,163,007,402.45	1,085,000,000.00	78,007,402.45	1,028,843,022.22
69	Sule Lamido University, Kafin-Hausa		051702100100	819,642,184.63	856,400,000.00	-36,757,815.37	744,923,424.00
70	Science & Technical Education Board		051705500100	635,057,851.16	566,500,000.00	68,557,851.16	509,910,760.94
71	Jigawa State Scholarships Board		051705600100	6,143,723.80	7,400,000.00	-1,256,276.20	7,438,446.10
72	Dutse Model / Capital School		051705600200	173,545,899.38	157,900,000.00	15,645,899.38	156,474,571.48
73	Jigawa State College of Islamic Legal Studies		051706000100	441,689,711.15	402,000,000.00	39,689,711.15	369,923,616.94
74	Institute of Information Technology		051706100100	229,239,856.07	238,500,000.00	-9,260,143.93	222,602,204.04
75	Islamic Education Bureau		051706300100	1,034,073,274.99	909,700,000.00	124,373,274.99	855,091,453.74
76	Bamaina Academy		051706300100		10,640,000.00	-10,640,000.00	6,776,761.10
77	Ministry of Health		052100100100	801,830,511.58	701,300,000.00	100,530,511.58	545,765,935.76
78	Babura General Hospital		052100100110	231,849,037.24	205,400,000.00	26,449,037.24	193,514,669.86
79	Birnin Kudu General Hospital		052100100111	456,179,733.06	418,130,000.00	38,049,733.06	396,750,732.38
80	Birniwa General Hospital		052100100112	165,211,219.70	158,300,000.00	6,911,219.70	143,080,551.31
81	Dutse General Hospital		052100100113	551,348,498.00	507,200,000.00	44,148,498.00	468,636,629.13
82	Gumel General Hospital		052100100114	375,369,049.44	354,400,000.00	20,969,049.44	323,414,292.64
83	Gwaram Cottage Hospital		052100100115	137,768,533.78	145,200,000.00	-7,431,466.22	123,750,148.55
84	Hadejia General Hospital		052100100116	672,960,255.05	607,700,000.00	65,260,255.05	509,887,629.30
85	Hadejia Tuberculosis and Leprosy Hospital		052100100117	51,789,356.62	51,300,000.00	489,356.62	45,275,298.06
86	Jahun General Hospital		052100100118	303,908,901.44	282,400,000.00	21,508,901.44	258,257,849.36
87	Kafin Hausa [Bulangu] Cottage Hospital		052100100119	107,229,339.64	104,900,000.00	2,329,339.64	94,678,145.26
88	Kafin Hausa General Hospital		052100100120	167,159,306.37	158,200,000.00	8,959,306.37	141,468,235.67
89	Kazaure General Hospital		052100100121	414,628,763.75	369,300,000.00	45,328,763.75	369,380,091.16
90	Kazaure Psychiatric Hospital		052100100122	40,653,751.26	40,500,000.00	153,751.26	36,787,582.76
91	Ringim General Hospital		052100100123	295,055,608.32	267,650,000.00	27,405,608.32	249,857,767.74
92	Primary Health Care Development Agency		052100300100	81,900,065.02	168,902,000.00	-87,001,934.98	175,503,133.80
93	PHCD -LGA Management Offices		052100300100			0.00	
94	CONSOLIDATED -B		[B]	0.00	0.00	0.00	
95	Auyo -PHCD/MO		052100400100			0.00	93,141,786.14
96	Babura -PHCD/MO		052100400100			0.00	153,523,786.86
97	Birnin Kudu -PHCD/MO		052100400100			0.00	143,710,877.67
98	Birniwa -PHCD/MO		052100400100			0.00	89,954,564.99
99	Buji -PHCD/MO		052100400100			0.00	83,716,783.12
100	Dutse -PHCD/MO		052100400100			0.00	187,418,818.06
101	Gagarawa -PHCD/MO		052100400100			0.00	83,288,852.67
102	Garki -PHCD/MO		052100400100			0.00	139,850,089.06
103	Gumel -PHCD/MO		052100400100			0.00	128,619,704.40
104	Guri -PHCD/MO		052100400100			0.00	83,673,135.00
105	Gwaram -PHCD/MO		052100400100			0.00	296,103,336.47
106	Gwiwa -PHCD/MO		052100400100			0.00	63,376,102.19
107	Hadejia -PHCD/MO		052100400100			0.00	397,236,756.43
108	Jahun -PHCD/MO		052100400100			0.00	216,393,056.17
109	kafin Hausa -PHCD/MO		052100400100			0.00	136,829,754.96
110	Kauqama -PHCD/MO		052100400100			0.00	165,394,472.27
111	Kazaure -PHCD/MO		052100400100			0.00	182,655,678.33
112	Kkir Kasamma -PHCD/MO		052100400100			0.00	102,599,125.73
113	Kiyawa -PHCD/MO		052100400100			0.00	157,666,811.24
114	Maigatari -PHCD/MO		052100400100			0.00	155,599,194.34
115	Malam Madori -PHCD/MO		052100400100			0.00	76,136,707.46
116	Miga -PHCD/MO		052100400100			0.00	14,703,535.19
117	Ringim -PHCD/MO		052100400100			0.00	196,312,256.01
118	Roni -PHCD/MO		052100400100			0.00	162,963,256.60

119	Sule Tankarkar -PHCD/MO		052100400100			0.00	106,814,345.06
120	Taura -PHCD/MO		052100400100			0.00	138,780,861.31
121	Yankwashi -PHCD/MO		052100400100			0.00	53,185,444.38
122	CONSOLIDATED -C		[C]				
123	School of Nursing B/Kudu		052110400107	331,968,478.00	297,813,000.00	34,155,478.00	239,032,191.52
124	School of Nursing Hadejia		052110400109		30,704,000.00	-30,704,000.00	31,124,909.80
125	School of Health Technology		052110600100	158,215,346.70	105,063,000.00	53,152,346.70	199,235,812.98
126	Rasheed Shekoni Specialist Hospital		052111600100	949,324,307.72	850,000,000.00	99,324,307.72	827,673,440.46
127	Ministry of Information, Youths, Sports & Culture		052300100100	104,364,466.19	89,900,000.00	14,464,466.19	96,674,731.44
128	History & Culture Bureau		052300200100	22,127,881.92	22,300,000.00	-172,118.08	22,932,699.68
129	Jigawa State Broadcasting Corporation (Television)		052300300100	67,637,944.53	52,590,000.00	15,047,944.53	48,352,238.01
130	Jigawa State Broadcasting Corporation (Radio)		052300400100	101,202,409.30	99,400,000.00	1,802,409.30	95,160,776.05
131	Jigawa State Sports Council		052300700100	79,702,311.84	106,408,000.00	-26,705,688.16	59,601,393.52
132	Ministry of Environment		053500100100	134,587,357.50	135,910,132.00	-1,322,774.50	107,113,551.10
133	Jigawa State Environmental Protection & Sanitation Agency [JSEPA]		053501600100	346,064,060.94	301,600,000.00	44,464,060.94	284,325,986.24
134	Alternative Energy Fund		053505600100	2,775,546.00	2,139,000.00	636,546.00	2,197,493.00
135	Ministry For Local Governments & Comm. Development		055100100100	57,730,162.33	60,000,000.00	-2,269,837.67	51,587,893.00
	TOTALS			43,286,124,078.13	42,272,871,132.00	1,013,252,946.13	39,256,756,297.05

NOTE 12
ALLOWANCES & SOCIAL CONTRIBUTIONS

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	NON REGULAR ALLOWANCES				0.00	
2	FOREING SERVICE				0.00	
3	JSG AND LGA PENSION CONTRIBUTION		1,347,432,857.85	1,400,000,000.00	52,567,142.15	1,451,888,371.74
4	JSGN CONTRIBUTION PENSION					
5	SECURITY ALLOWANCE FOR DISABLED PERSONS			227,000,000.00	227,000,000.00	126,210,000.00
6	EMPLOYEES COMPENSATION FUND				0.00	
	TOTALS		1,347,432,857.85	1,627,000,000.00	279,567,142.15	1,578,098,371.74

JIGAWA STATE GOVERNMENT OF NIGERIA

**NOTE 13
SOCIAL BENEFITS**

			REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1		GRATUITY		183,096,448.24	365,674,000.00	182,577,551.76	260,526,890.63
2		PENSION		539,484,938.96	500,000,000.00	-39,484,938.96	491,078,947.01
3		DEATH BENEFITS		16,018,606.95	10,000,000.00	-6,018,606.95	39,857,710.64
7		TOTAL		738,599,994.15	875,674,000.00	137,074,005.85	791,463,548.28

NOTE 14

Consolidated Revenue Fund Chargers (CRFC)

		DESCRIPTIONS	REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	022000700101	Accountant General Office (CRFC)			4,892,819,000.00	(4,892,819,000.00)	
	022000700107	Treasury Department (Stabilization Fund Provision)		57,783,570.00	57,819,000.00	(35,430.00)	146,303,260.85
	022000700110	Debt Management Unit			425,000,000.00	(425,000,000.00)	
		TOTALS		57,783,570.00	5,375,638,000.00	-5,317,854,430.00	146,303,260.85

NOTE14
OVERHEAD COST

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	Travel & Transport		1,049,232,208.00	2,318,247,000.00	1,269,014,792.00	2,002,341,039.00
2	Utilities		310,354,017.00	332,429,000.00	22,074,983.00	415,288,028.00
3	Materials & supplies		2,473,284,042.00	2,569,674,000.00	96,389,958.00	3,461,825,141.00
4	Maintenance Services		3,283,709,806.63	3,427,886,000.00	144,176,193.37	1,570,077,538.94
5	Training		586,695,953.00	645,769,000.00	59,073,047.00	999,797,071.00
6	Other Services		1,098,130,393.00	1,076,631,000.00	-21,499,393.00	1,254,395,436.00
7	Consultating & Professional Services		274,283,397.00	200,130,000.00	-74,153,397.00	390,148,823.00
8	Fuel & Lubricants		567,052,734.00	591,848,000.00	24,795,266.00	511,930,457.00
9	Financial Charges		25,341,363.00	35,918,000.00	10,576,637.00	17,540,725.00
10	Miscellaneous Expenses		5,765,853,251.00	5,240,272,000.00	-525,581,251.00	6,718,494,878.00
11	Grant & Contributions		1,147,345,274.00	879,695,000.00	-267,650,274.00	2,342,189,735.43
TOTALS			16,581,282,438.63	17,318,499,000.00	737,216,561.37	19,684,028,872.37

NOTE 14B
OVERHEAD BY SECTOR

			REFERENCE	OVERHEAD BY SECTOR	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	011100100101	Government House			736,522,928.83	706,837,000.00	-29,685,928.83	775,678,569.12
2	011100100201	Deputy Governor's Office			290,701,557.60	242,000,000.00	-48,701,557.60	291,304,593.00
3	011100100300	Directorate of Protocol			194,561,773.10	160,000,000.00	-34,561,773.10	183,408,707.09
4	011100100400	Due Process & Project Monitoring Bureau			39,438,024.59	53,000,000.00	13,561,975.41	46,669,146.82
5	011100100700	Pilgrims Welfare Agency			35,128,873.65	172,000,000.00	136,871,126.35	321,284,339.09
6	011100800100	State Emergency Managency Agency (SEMA)			77,064,111.00	100,000,000.00	22,935,889.00	115,847,694.15
7	011101300100	Administration & Finance Directorate			522,230,784.07	412,500,000.00	-109,730,784.07	473,244,438.69
8	011101300200	Liason Office Kaduna			3,993,816.00	4,250,000.00	256,184.00	2,177,830.00
9	011101300300	Liason Office Lagos			8,049,169.16	11,000,000.00	2,950,830.84	9,972,042.00
10	11101300400	Liaison Office Kano			800,111.50	1,440,000.00	639,888.50	1,129,417.00
11	011101300500	Liason Office Abuja			51,468,942.74	26,000,000.00	-25,468,942.74	2,177,830.00
12	011101300600	Chieftaincy & Religious Affairs Directorate			151,125,224.00	140,000,000.00	-11,125,224.00	166,764,156.50
13	011101400100	Research, Evaluation & Political Affairs Directorate			27,455,217.25	58,000,000.00	30,544,782.75	73,036,023.00
14	011101800100	Special Services Directorate			820,005,812.94	820,000,000.00	-5,812.94	1,017,422,751.71
15	011101800100	Council Affairs Department			6,594,034.01	10,800,000.00	4,205,965.99	6,574,341.05
16	011200100100	State House of Assembly			2,259,321,266.92	1,786,000,000.00	-473,321,266.92	2,798,350,100.00
17	011200100115	Assembly Service Commission			5,172,890.24	12,000,000.00	6,827,109.76	
18	012500100100	Office of the Head of Service			310,124,142.88	317,000,000.00	6,875,857.12	371,711,817.50
19	012500100200	Establishment & Service Matters Directorate			3,142,106.50	7,200,000.00	4,057,893.50	4,239,800.00
20	012500100300	Manpower Development & Training Directorate			55,502,968.71	70,000,000.00	14,497,031.29	56,070,330.15
21	012500100400	Directorate of Salary & Pension Administraton			10,698,839.41	7,200,000.00	-3,498,839.41	4,397,504.50
22	012500100500	Manpower Development Institute			82,998,420.44	77,600,000.00	-5,398,420.44	33,070,330.15

23	012500100600	Guidance & Counseling Department			21,696,184.00	25,000,000.00	3,303,816.00	22,370,279.00
24	014000100100	Office of the Auditor General			10,418,157.51	20,200,000.00	9,781,842.49	23,686,654.90
25	014000200100	Directorate of Local Government Audit			158,690,535.30	45,500,000.00	-113,190,535.30	116,753,159.68
26	014700100100	Civil Service Commission			7,843,295.90	12,000,000.00	4,156,704.10	9,065,824.80
27	014700200100	Local Government Service Commission			434,421,309.25	165,000,000.00	-269,421,309.25	513,543,812.21
28	014800100100	State Independent Electoral Commission			28,581,135.50	40,000,000.00	11,418,864.50	697,387,345.33
		SUB - TOTAL			6,353,751,633.00	5,502,527,000.00	-851,224,633.00	8,137,338,837.44
		<u>ECONOMIC SECTOR</u>						
29	021500100100	Ministry of Agriculture & Natural Resources			7,374,050.82	19,200,000.00	11,825,949.18	22,596,487.35
30	021502102100	Jigawa State Agricultural Research Institute			2,505,937.50	4,200,000.00	1,694,062.50	3,061,450.00
31	021510200100	Jigawa Agriculture & Rural Development Authority [JARDA]			5,345,096.45	12,800,000.00	7,454,903.55	14,616,480.00
32	021511511500	Farmers and Herdsmen Board			3,373,735.00	3,600,000.00	226,265.00	2,925,000.00
33	022000100100	Ministry of Finance & Economic Planning			549,012,347.36	1,178,600,000.00	629,587,652.64	1,021,125,270.01
34	022000300100	Budget & Economic Planning Directorate			11,768,713.25	24,200,000.00	12,431,286.75	25,929,026.00
35	022000300200	Economic Planning Board			4,270,000.00	18,000,000.00	13,730,000.00	0.00
36	022000700100	Office of the Accountant General			10,134,016.75	20,000,000.00	9,865,983.25	17,839,987.15
37	022000800100	Board of Internal Revenue General			30,026,279.72	40,800,000.00	10,773,720.28	45,456,213.87
38	022001200100	Jigawa State Bureau of Statistics			1,534,871.00	4,400,000.00	2,865,129.00	0.00
39	022200100100	Ministry of Commerce, Industries and Co-operatives			9,033,375.50	19,200,000.00	10,166,624.50	7,128,636.67
40	022200100200	Mineral Resource Development Agency			802,274.74	3,200,000.00	2,397,725.26	1,072,000.00
41	022200100300	State Investment Promotion Agency (InvestJigawa)			10,830,751.41	14,200,000.00	3,369,248.59	11,225,890.73
42	022700600100	Directorate of Economic Empowerment			2,441,803.98	14,000,000.00	11,558,196.02	16,785,685.51
43	023400100100	Ministry of Works & Transport			1,318,489,806.18	1,333,000,000.00	14,510,193.82	1,292,529,019.00
44	023400400100	Jigawa Roads Maintenance Agency			10,158,601.33	14,542,000.00	4,383,398.67	19,875,642.84
45	023400800300	Rural Electricity Board			182,360,319.58	226,000,000.00	43,639,680.42	209,772,800.00

46	023400900100	Fire Services Directorate			5,697,821.66	7,200,000.00	1,502,178.34	6,639,622.72
47	025200100100	Ministry of Water Resources			1,091,134,841.81	1,158,000,000.00	66,865,158.19	975,782,086.21
48	025210200100	Jigawa State Water Board			19,427,155.00	30,000,000.00	10,572,845.00	17,575,579.50
49	025210300100	Rural Water Supply and Sanitation Agency			2,816,353.51	7,200,000.00	4,383,646.49	3,498,940.00
50	025210400100	Small Town Water Supply Agency			9,099,938.09	14,000,000.00	4,900,061.91	14,009,000.93
51	026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development			13,633,700.19	14,400,000.00	766,299.81	10,588,468.00
52	026000200100	Jigawa State Housing Authority			6,944,791.06	13,000,000.00	6,055,208.94	11,759,643.26
53	026000300100	Urban Development Board			7,294,983.00	17,400,000.00	10,105,017.00	2,250,492.35
54	026000400100	Dutse Capital Development Authority [DCDA]			47,195,502.30	44,000,000.00	-3,195,502.30	36,523,741.00
		SUB - TOTAL			3,362,707,067.19	4,255,142,000.00	892,434,932.81	3,790,567,163.10
		LAW AND JUSTICE SECTOR						
55	031800500100	High Court			128,721,335.53	170,000,000.00	41,278,664.47	239,610,829.44
56	031800600100	Shari'a Court of Appeal			47,516,587.77	100,000,000.00	52,483,412.23	96,944,241.48
57	031801100100	Judicial Service Commission			11,915,226.09	40,000,000.00	28,084,773.91	16,064,370.00
58	032600100100	Ministry of Justice			75,015,021.00	80,000,000.00	4,984,979.00	47,739,873.00
59	032600200200	Justice Sector and Law Reform Commission			3,681,231.20	6,000,000.00	2,318,768.80	4,635,528.00
		SUB - TOTAL			266,849,401.59	396,000,000.00	129,150,598.41	404,994,841.92
		SOCIAL SECTOR						
60	051400100100	Ministry of Women Affairs & Social Development			7,450,567.00	13,000,000.00	5,549,433.00	7,221,770.00
61	051400100200	Rehabilitation Board			41,725,608.08	815,500,000.00	773,774,391.92	398,353,985.25
62	051700100100	Ministry of Education, Science & Technology			1,413,246,511.98	1,784,200,000.00	370,953,488.02	2,321,832,948.00
63	051700100200	State Educational Inspectorate & Monitoring Unit			11,872,471.31	18,000,000.00	6,127,528.69	13,251,556.68

64	051700300100	State Universal Basic Education Board			342,774,657.95	628,000,000.00	285,225,342.05	911,245,879.57
65	051700300103	Inspectorate Head Quarters & Zones					0.00	0.00
66	051700800100	Library Board			2,050,308.00	3,000,000.00	949,692.00	2,019,137.13
67	051701000100	Agency for Mass Education			2,727,493.24	5,400,000.00	2,672,506.76	3,199,581.99
68	051701100100	Nomadic Education Agency			10,020,100.06	18,000,000.00	7,979,899.94	16,854,872.31
69	051701800100	Jigawa State Polytechnic			95,600,414.62	100,000,000.00	4,399,585.38	92,346,528.28
70	051701800200	Binyaminu Usman Polytechnic			52,097,389.02	70,000,000.00	17,902,610.98	73,897,254.89
71	051701900100	Jigawa State College of Education			65,252,709.90	120,000,000.00	54,747,290.10	111,690,281.50
72	051702100100	Sule Lamido University, Kafin-Hausa			332,293,143.42	400,000,000.00	67,706,856.58	392,303,888.62
73	051705500100	Science & Technical Education Board			319,082,230.53	280,000,000.00	-39,082,230.53	406,591,024.31
74	051705600100	Jigawa State Scholarships Board			817,008,504.13	384,970,000.00	-432,038,504.13	624,672,976.00
75	051705600200	Dutse Model / Capital School			60,575,386.25	105,000,000.00	44,424,613.75	91,045,336.15
76	051706000100	Jigawa State College of Islamic Legal Studies			77,317,251.98	100,000,000.00	22,682,748.02	76,910,473.94
77	051706100100	Institute of Information Technology			5,047,879.69	163,000,000.00	157,952,120.31	197,768,286.94
78	051706300100	Islamic Education Bureau			185,306,606.43	320,000,000.00	134,693,393.57	497,558,468.71
79	051706300100	Bamaina Academy			3,405,644.00	6,000,000.00	2,594,356.00	5,856,745.12
80	052100100100	Ministry of Health			147,757,977.90	215,000,000.00	67,242,022.10	178,756,435.45
81	052100100100	Jigawa State Medicare Supply Organisation(JMSO)			1,414,382,052.04	1,500,000,000.00	85,617,947.96	
82	052100100110	Babura General Hospital			26,809,860.26	15,500,000.00	-11,309,860.26	3,936,298.19
83	052100100111	Birin Kudu General Hospital			36,233,764.65	17,100,000.00	-19,133,764.65	3,276,207.00
84	052100100112	Birniwa General Hospital			4,334,682.06	11,000,000.00	6,665,317.94	3,053,100.80
85	052100100113	Dutse General Hospital			38,173,690.61	55,000,000.00	16,826,309.39	3,428,372.89
86	052100100114	Gumel General Hospital			2,772,075.00	29,480,000.00	26,707,925.00	2,292,451.00
87	052100100115	Gwaram Cottage Hospital			1,947,225.72	9,200,000.00	7,252,774.28	1,923,678.18
88	052100100116	Hadejia General Hospital			16,490,064.11	34,490,000.00	17,999,935.89	3,804,221.15
89	052100100117	Hadejia Tuberculosis and Leprosy Hospital			1,164,835.59	7,666,000.00	6,501,164.41	1,452,752.41

90	052100100118	Jahun General Hospital			4,124,486.00	20,910,000.00	16,785,514.00	3,771,256.22
91	052100100119	Kafin Hausa [Bulangu] Cottate Hospital			1,799,684.94	9,200,000.00	7,400,315.06	1,925,254.27
92	052100100120	Kafin Hausa General Hospital			16,226,737.10	12,000,000.00	-4,226,737.10	3,524,365.12
93	052100100121	Kazaure General Hospital			41,498,692.40	21,000,000.00	-20,498,692.40	3,231,879.64
94	052100100122	Kazaure Psychiatric Hospital			7,395,100.61	7,395,000.00	-100.61	1,406,311.00
95	052100100123	Ringim General Hospital			7,676,455.04	12,000,000.00	4,323,544.96	4,785,600.12
96	052100200100	Jigawa State Agency for the Control of Aids			1,104,535.77	1,440,000.00	335,464.23	1,705,227.12
97	052100300100	Primary Health Care Development Agency			259,121,163.14	147,000,000.00	-112,121,163.14	51,795,639.66
98	052100400100	Auyo -PHCD/MO					0.00	3,576,548.82
99	052100400100	Babura -PHCD/MO					0.00	3,498,564.25
100	052100400100	Birin Kudu -PHCD/MO					0.00	2,987,546.21
101	052100400100	Birniwa -PHCD/MO					0.00	3,785,645.25
102	052100400100	Buji -PHCD/MO					0.00	4,554,789.14
103	052100400100	Dutse -PHCD/MO					0.00	3,457,965.35
104	052100400100	Gagarawa -PHCD/MO					0.00	5,457,965.35
105	052100400100	Garki -PHCD/MO					0.00	3,698,521.47
106	052100400100	Gumel -PHCD/MO					0.00	5,115,489.54
107	052100400100	Guri -PHCD/MO					0.00	3,246,827.47
108	052100400100	Gwaram -PHCD/MO					0.00	3,759,847.12
109	052100400100	Gwiwa -PHCD/MO					0.00	3,261,554.22
110	052100400100	Hadejia -PHCD/MO					0.00	2,978,456.54
111	052100400100	Jahun -PHCD/MO					0.00	3,474,568.24
112	052100400100	kafin Hausa -PHCD/MO					0.00	3,358,745.31
113	052100400100	Kaugama -PHCD/MO					0.00	3,475,684.36
114	052100400100	Kazaure -PHCD/MO					0.00	3,145,621.51
115	052100400100	Kiri Kasamma -PHCD/MO					0.00	2,897,456.33

116	052100400100	Kiyawa -PHCD/MO						0.00	4,756,845.48
117	052100400100	Maigatari -PHCD/MO						0.00	5,397,456.61
118	052100400100	Malam Madori -PHCD/MO						0.00	3,245,764.81
119	052100400100	Miga -PHCD/MO						0.00	2,874,956.24
120	052100400100	Ringim -PHCD/MO						0.00	3,256,475.91
121	052100400100	Roni -PHCD/MO						0.00	3,295,478.22
122	052100400100	Sule Tankarkar -PHCD/MO						0.00	6,221,548.75
123	052100400100	Taura -PHCD/MO						0.00	3,257,495.33
124	052100400100	Yankwashi -PHCD/MO						0.00	3,785,497.52
125	052110400103	Office of the Provost College of Nursing & Midwifery			49,413,118.58	36,000,000.00		-13,413,118.58	39,703,350.00
126	052110400107	School of Nursing B/Kudu			50,545,336.49	37,235,000.00		-13,310,336.49	21,052,300.00
127	052110400108	School of Midwifery Birnin Kudu			23,836,889.25	31,200,000.00		7,363,110.75	19,836,254.00
128	052110400109	School of Nursing Hadejia			22,125,898.00	9,000,000.00		-13,125,898.00	29,557,411.00
129	052110400110	School of Midwifery Babura				6,000,000.00		6,000,000.00	
130	052110600100	School of Health Technology			67,360,608.00	70,300,000.00		2,939,392.00	81,546,795.74
131	052111600100	Rasheed Shekoni Specialist Hospital			50,130,653.36	76,800,000.00		26,669,346.64	73,887,496.75
132	052300100100	Ministry of Information, Youths, Sports & Culture			30,784,253.50	47,200,000.00		16,415,746.50	69,010,800.00
133	052300200100	History & Culture Bureau			4,449,321.50	9,600,000.00		5,150,678.50	6,380,381.94
134	052300300100	Jigawa State Broadcasting Corporation (Television)			16,264,632.62	22,000,000.00		5,735,367.38	14,554,820.00
135	052300400100	Jigawa State Broadcasting Corporation (Radio)			24,469,545.37	23,000,000.00		-1,469,545.37	29,845,769.35
136	052300500100	Jigawa State Printing Press			1,411,981.38	7,200,000.00		5,788,018.62	6,784,788.47
137	052300700100	Jigawa State Sports Council			154,767,136.90	60,550,000.00		-94,217,136.90	77,689,875.95
138	053500100100	Ministry of Environment			7,972,572.55	10,400,000.00		2,427,427.45	9,030,643.00
139	053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]			41,469,651.12	38,000,000.00		-3,469,651.12	32,940,387.75
140	053505600100	Alternative Energy Fund			1,204,208.31	1,800,000.00		595,791.69	1,576,504.00
141	055100100100	Ministry For Local Governments & Comm. Development			177,900,569.39	62,500,000.00		-115,400,569.39	217,217,091.00

		SUB - TOTAL			6,597,974,336.85	8,008,236,000.00	1,410,261,663.15	7,351,128,029.91
		ADMINISTRATION SECTOR			6,353,751,633.00	5,502,527,000.00	-851,224,633.00	8,137,338,837.44
		ECONOMIC SECTOR			3,362,707,067.19	4,255,142,000.00	892,434,932.81	3,790,567,163.10
		LAW AND JUSTICE SECTOR			266,849,401.59	396,000,000.00	129,150,598.41	404,994,841.92
		SOCIAL SECTOR			6,597,974,336.85	8,008,236,000.00	1,410,261,663.15	7,351,128,029.91
		GRAND TOTAL			16,581,282,438.63	18,161,905,000.00	1,580,622,561.37	19,684,028,872.37

NOTE 39

PURCHASE AND CONSTRUCTION OF ASSETS

		DESCRIPTION	REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	2301	FIXED ASSETS PURCHASED					
	230101	Purchase of Fixed Assets - General					
	01	Administrative		1,989,382,857.62	2,084,000,000.00	94,617,142.38	2,904,747,349.11
	02	Economic		21,201,207,705.71	27,320,000,000.00	6,118,792,294.29	38,079,311,068.59
	03	Law & Justice		257,612,815.64	310,000,000.00	52,387,184.36	162,802,022.59
	05	Social		18,467,483,101.03	26,200,500,000.00	7,733,016,898.97	20,740,776,972.76
		TOTALS		41,915,686,480.00	55,914,500,000.00	13,998,813,520.00	61,887,637,413.05

NOTE 39B

PURCHASE AND CONSTRUCTION OF ASSETS

	DESCRIPTION	REFERE NCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
2301	FIXED ASSETS PURCHASED					
230101	Purchase of Fixed Assets - General		3,220,105,680.08	3,602,225,000.00	382,119,319.92	
23010101	Purchase/Acquisition Of Land		26,488,014.00	116,300,000.00	89,811,986.00	
23010103	Purchase of Residential Buildings					
23010104	Purchase of Motor Cycles		2,000,000.00	9,500,000.00	7,500,000.00	
23010105	Purchase Of Motor Vehicles		516,020,724.28	416,486,000.00	-99,534,724.28	
23010107	Purchase Of Trucks		84,224,793.71	90,000,000.00	5,775,206.29	
23010108	Purchase Of Buses			3,000,000.00	3,000,000.00	
23010112	Purchase Of Office Furniture and Fittings		110,340,454.44	51,900,000.00	-58,440,454.44	
23010113	Purchase Of Computers		150,796,519.16	246,180,000.00	95,383,480.84	
23010114	Purchase Of Computer Printers			1,000,000.00	1,000,000.00	
23010117	Purchase Of Shredding Machines			4,510,000.00	4,510,000.00	
23010119	Purchase Of Power Generating Set			17,830,000.00	17,830,000.00	
23010120	Purchase Of canteen / Kitchen Equipment			2,000,000.00	2,000,000.00	

23010121	Purchase Of Residential Furniture		13,393,183.24	97,000,000.00	83,606,816.76	
23010122	Purchase Of Health / Medical Equipment		1,095,379,579.01	1,377,000,000.00	281,620,420.99	
23010123	Purchase Of Fire Fighting Equipment		6,172,250.00	7,000,000.00	827,750.00	
23010124	Purchase Of Teaching / Learning Aid Equipment		397,333,052.17	351,650,000.00	-45,683,052.17	
23010125	Purchase Of Library Books & Equipment		1,796,325.00	18,000,000.00	16,203,675.00	
23010126	Purchase Of Sporting / Gaming Equipment			1,000,000.00	1,000,000.00	
23010128	Purchase Of Security Equipment			7,050,000.00	7,050,000.00	
23010133	Purchases Of Surveying Equipment			5,000,000.00	5,000,000.00	
23010140	Purchase of Information / Communication Equipment		54,107,832.50	112,450,000.00	58,342,167.50	
23010141	Purchase of School Furniture		10,993,722.89	29,500,000.00	18,506,277.11	
23010142	Purchase of Laboratory Equipment		373,265,957.40	390,000,000.00	16,734,042.60	
23010143	Purchase of Workshop Tools / Equipment		37,821,593.32	125,000,000.00	87,178,406.68	
23010144	Purchase of Heavy Plants and Equipment			2,233,000.00	2,233,000.00	
23010145	Acquisition of Tertiary Education Assets (Construction and Facilities)		1,470,000.00	8,000,000.00	6,530,000.00	
23010146	Purchase of other ICT equipment		338,501,678.96	112,637,000.00	-225,864,678.96	
2302	CONSTRUCTION / PROVISION				0.00	
230201	Construction/Provision of Fixed Assets - General		29,691,612,078.91	38,807,456,000.00	9,115,843,921.09	
23020101	Construction/Provision Of Office Buildings		20,581,232.61	40,000,000.00	19,418,767.39	

23020102	Construction/Provision Of Residential Buildings		123,031,386.70	147,500,000.00	24,468,613.30	
23020103	Construction/Provision Of Electricity / Solar Power		644,096,508.05	770,000,000.00	125,903,491.95	
23020104	Construction/Provision Of Housing		33,943,612.27	48,000,000.00	14,056,387.73	
23020105	Construction/Provision Of Water Facilities		2,330,845,492.83	2,203,350,000.00	-127,495,492.83	
23020106	Construction/Provision Of Hospitals/Health Centres		1,928,854,139.73	1,700,000,000.00	-228,854,139.73	
23020107	Construction/Provision Of Public Schools		3,689,194,194.86	7,110,968,000.00	3,421,773,805.14	
23020111	Construction / Provision Of Libraries		19,285,728.51	48,000,000.00	28,714,271.49	
23020112	Construction / Provision Of Sporting Facilities		10,312,575.17	10,000,000.00	-312,575.17	
23020113	Construction / Provision Of Agricultural Facilities			10,000,000.00	10,000,000.00	
23020114	Construction / Provision Of Roads		11,691,339,644.00	11,590,000,000.00	-101,339,644.00	
23020118	Construction / Provision Of Infrastructure		986,753,147.48	1,399,746,000.00	412,992,852.52	
23020119	Construction / Provision Of Recreational Facilities				0.00	
23020122	Construction Of Boundary Pillars/ Right Of Ways			500,000.00	500,000.00	
23020123	Construction Of Traffic /Street Lights		703,897,922.95	713,000,000.00	9,102,077.05	
23020125	Construction Of Power Generating Plants			600,000.00	600,000.00	
23020127	Construction Of ICT Infrastructures			3,000,000.00	3,000,000.00	
23020131	Construction/Provision Of Religious Structures			1,000,000.00	1,000,000.00	

23020132	Construction/Provision Of Other Institutional Structures		4,477,365,246.22	6,929,192,000.00	2,451,826,753.78	
23020133	Construction/Provision Of Public Convenience		114,780,291.07	365,700,000.00	250,919,708.93	
23020134	Grazing Reserves Development		9,240,600.00	15,700,000.00	6,459,400.00	
23020135	Micro Credit and Business Start-up Support		454,616,906.36	497,500,000.00	42,883,093.64	
23020137	Artisan Training / Skill Acquisition		84,712,815.93	109,200,000.00	24,487,184.07	
23020138	Recapitalization and Investments		112,712,013.14	137,000,000.00	24,287,986.86	
23020140	Construction of Drainages, Barrages & other Erosion Control Structures		182,006,911.63	301,500,000.00	119,493,088.37	
23020141	Development of Health Training Institutions			5,000,000.00	5,000,000.00	
23020142	Provision of Sanitation Facilities			161,000,000.00	161,000,000.00	
23020143	Development of Fadama Lands		533,219,474.00	2,300,000,000.00	1,766,780,526.00	
23020144	Development of Agriculture		1,540,822,235.40	2,190,000,000.00	649,177,764.60	
2303	REHABILITATION / REPAIRS				0.00	
230301	Rehabilitation/Repairs of Fixed Assets - General		3,090,265,686.98	6,352,580,000.00	3,262,314,313.02	
23030101	Rehabilitation/Repairs Of Residential Buildings		51,475,582.96	59,000,000.00	7,524,417.04	
23030102	Rehabilitation/Repairs - Electricity		12,992,821.57	15,000,000.00	2,007,178.43	
23030103	Rehabilitation/Repairs - Housing		13,708,307.99	18,000,000.00	4,291,692.01	
23030104	Rehabilitation/Repairs - Water Facilities		711,887,651.15	1,202,350,000.00	490,462,348.85	

23030105	Rehabilitation/Repairs-Hospitals/Health Centres		47,054,214.17	35,000,000.00	-12,054,214.17	
23030106	Rehabilitation/Repairs - Public Schools		1,137,834,587.32	325,256,000.00	-812,578,587.32	
23030109	Rehabilitation / Repairs - Fire Fighting Stations		6,734,649.60	2,500,000.00	-4,234,649.60	
23030111	Rehabilitation / Repairs - Sporting Facilities			3,000,000.00	3,000,000.00	
23030112	Rehabilitation / Repairs - Agricultural Facilities		3,537,300.00	10,000,000.00	6,462,700.00	
23030113	Rehabilitation / Repairs - Roads		215,214,709.23	232,000,000.00	16,785,290.77	
23030121	Rehabilitation / Repairs Of Office Buildings		5,340,815.00	15,000,000.00	9,659,185.00	
23030122	Rehabilitation/Repairs Of Boundaries				0.00	
23030127	Rehabilitation/Repairs- ICT Infrastructures			10,000,000.00	10,000,000.00	
23030128	Rehabilitation of Dams			5,000,000.00	5,000,000.00	
23030129	Rehabilitation of Irrigation Facilities		37,953,819.07	1,190,000,000.00	1,152,046,180.93	
23030130	Rehabilitation/Repairs of Other Institutional Buildings		194,014,979.97	183,274,000.00	-10,740,979.97	
23030131	Rehabilitation/Repairs of Other Infrastructure		39,447,055.87	37,500,000.00	-1,947,055.87	
23030132	Rehabilitation/Repairs of Other Plants & Machineries				0.00	
23030133	Rehabilitation/Repairs of Other facilities		613,069,193.09	3,009,700,000.00	2,396,630,806.91	
2304	PRESERVATION OF THE ENVIRONMENT				0.00	
230401	Preservation of the Environment - General		223,322,290.23	294,558,000.00	71,235,709.77	

23040101	Tree Planting		6,822,354.07	8,007,000.00	1,184,645.93	
23040102	Erosion & Flood Control		154,550,873.03	175,000,000.00	20,449,126.97	
23040103	Wildlife & Nature Conservation		25,791,795.33	30,500,000.00	4,708,204.67	
23040106	Nurseries and Seedlings		27,519,137.80	62,427,000.00	34,907,862.20	
23040107	Forests and Shelterbelts		6,272,630.00	8,624,000.00	2,351,370.00	
23040108	Parks and Gardens			5,000,000.00	5,000,000.00	
23040109	Alternative Energy Development		2,365,500.00	5,000,000.00	2,634,500.00	
2305	OTHER CAPITAL EXPENDITURE PROJECTS & PROCUREMENTS				0.00	
230501	Acquisition of Non-Tangible Asset		5,690,380,743.79	6,857,681,000.00	1,167,300,256.21	
23050101	Research & Development and Census/Surveys		1,246,313,202.22	1,332,300,000.00	85,986,797.78	
23050102	Computer Software Acquisition		307,011,466.99	776,000,000.00	468,988,533.01	
23050103	Monitoring And Evaluation		361,307,166.87	663,076,000.00	301,768,833.13	
23050108	Capacity Building / Human Resource Development		1,997,873,904.37	1,492,320,000.00	-505,553,904.37	
23050110	Procurement of Livestocks		53,512,000.00	60,000,000.00	6,488,000.00	
23050111	Veterinary Clinic Assets		7,444,800.00	19,000,000.00	11,555,200.00	
23050112	Procurement of Chemicals, Pesticides and Pest Control Equipment			5,000,000.00	5,000,000.00	
23050113	Nutrition Interventions (RuTF, IYCF, etc)		481,092,261.24	439,035,000.00	-42,057,261.24	

23050114	Maternal and Child Healthcare Services		1,065,202,691.03	1,067,000,000.00	1,797,308.97	
23050115	Social Welfare Institutions Developmental Activities				0.00	
23050116	Purchase of non-perishable materials		82,202,472.15	95,950,000.00	13,747,527.85	
23050117	Counter funding of Development Assistance		88,420,778.92	908,000,000.00	819,579,221.08	
	TOTALS		41,915,686,479.99	55,914,500,000.00	13,998,813,520.01	0.00

NOTE 21
PUBLIC DEBT CHARGES

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1	46020105	Budget Support Facility		16,970,062,884.36	0.00
2	46020106	Excess Crude Account (ECA) Loan		8,760,069,067.51	0.00
3	46020107	Commercial Agriculture Credit Scheme		2,914,873,855.46	0.00
4	46020108	Micro, Small & Medium Enterprises Development Fund		1,111,111,111.10	0.00
5	46020201	Central Bank SME Loan Principal		986,964,992.42	0.00
		TOTALS		30,743,081,910.85	

NOTE 35

EXTERNAL DEBT STOCK

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1	46020111	Multi-state Road Project - IDA		25,502,132.14	
2	46020112	Health Systems Development - IDA		363,444,065.56	
3	46020113	Community Based Urban Development - I		2,887,477,611.01	
4	46020114	Universal Basic Education		340,490,609.00	
5	46020115	HIV/AIDS Programme - IDA		483,542,979.07	
6	46020116	Malaria Control Booster Project - IDA		1,739,619,684.40	
7	46020117	National Fadama Development III - IDA		908,322,342.07	0.00
8	46020118	Health System Development (Additional Financing)		406,868,732.94	
9	46020119	2nd HIV/AIDS Programme		1,491,458,091.25	
10	46020120	Community Based Agric & Rural Dev. Programme - IFAD		809,824,489.67	
		TOTAL		9,456,550,737.11	

NOTE 45
CASH AND CASH EQUIVALENTS

			Actual REVENUE (2020)	Actual REVENUE (2019)
1		Closing Balance of Cash at Hand held in Banks	13,705,658,477.40	16,589,364,806.68
		TOTAL	13,705,658,477.40	16,589,364,806.68

NOTE 45B

CASH HELD BY MINISTRIES, DEPARTMENTS & AGENCIES

			Actual REVENUE (2020)	Actual REVENUE (2019)
1	1	COLLEGE OF LEGAL & ISLAMIC STUDY STUDENT	862,801.59	
2	2	Min of Finance Car Loan Account	110,019,204.95	62,062,855.40
3	3	MINISTRY FOR LOCAL GOVERNMENT	13,931,016.53	
4	4	Birnin Kudu General Hospital	46,803.91	
5	5	B/KUDU GEN HOSPITAL REVENUE	21,443.36	
6	6	JIMSO UNITY BANK	10,522,487.80	
7	7	School of Nursing Birnin Kudu	-7,118,811.51	
8	8	High Court of Justice	226,184.78	3,394,645.12
9	9	Ministry of Land,Housing and Urban Development O/H	34,883,125.44	27,441,898.58
10	10	Sharia Court of Appeal	52,573,667.85	3,394,645.12
11	11	Directorate of Fire Service	2,525.40	347.06
12	12	College of Islamic Legal Studies Ringim	10,103,301.60	

13	13	Rural Electricity Board O/H	7,580.71	14,502,681.23
14	14	Kazaure Psychiatric Hospital	834.27	
15	15	kazaure general hospital	3,118,864.99	
16	16	Gumel General Hospital	384,538.28	
17	17	Babura General Hospital	118,135.00	
18	18	Office of head of service O/H Acct	23,317,560.83	13,352,370.04
19	19	Budget and Economic Planning Directorate	82,109,225.07	1,201,543.50
	20	Scholarship Board Expenditure Acct	-11,198,901.39	62,386,566.39
	21	GENERAL HOSPITAL DUTSE	2,657.35	
	22	Ministry of Information, youths, Sport & Culture	1,168,564.39	
	23	Ministry of Justice	3,673.29	
	24	JS Broadcasting Corporation (Radio)	7,559.31	
	25	Jigawa State Loan Board	1,479,295.63	
	26	State Emergency Relief Expenditue Account	471,897.29	101,322.97
	27	LIBRARY BOARD	4,851,245.05	

28	JIGAWA STATE WATER BOARD	2,631.19	14,086.19
29	Ministry of Finance and Economin Planning	27,294,851.72	32,049,023.00
30	ministry of health overhead	124,515,889.94	
31	Small Town Water Supply Agency	5,489.56	995.71
32	JAHUN GENERAL HOSPITAL REVENUE ACCOUNT	67,788.90	
33	Gwaram Cottage Hospital	2,904.45	
34	LIASON OFFICE LAGOS	2,304.49	642.49
35	STOWA Revenue Account	643.05	
36	Liason office kaduna	989,963.68	7,048.96
37	Laison office kano	393.61	750.61
38	printing press over head	307,018.67	
39	Directorate of Local Government Audit	4,369,204.15	1,699,969.71
40	Alternative Energy Fund	1,843.09	
41	SCHOOL MIDWIFERY B/KUDU	8,263,874.01	
42	sule lamido university revenue	5,679.50	

43	School of Health Tech. Jahun	8,902,687.04	
44	kafin hausa	22,658.30	
45	Birniwa General hospital	6,570.67	
46	Bulangu Cottage Hospital	999.33	
47	Kafin Hausa General Hospital	937,463.48	
48	Ringim General Hospital	-101,652.62	
49	T B L Hospital Hadejia	169,176.40	
50	BIRNIWA General HOSPITAL Revenue Account	17,463.99	
51	Farmers and Herdsmen Board	6,865.87	2,165.62
52	jigawa state agricultural reseach institution kazaure	577,679.03	1,030.78
53	plc P H C D A Headquarter	42,174.55	
54	Economic Empowerment Directorate	8,240,987.21	1,920,838.33
55	A.G Fixed Deposit Account (Unity)	3,000,000,000.00	
56	GUIDANCE	5,458.27	16,142.27
57	History And Culture	2,525.88	

58	D C D A	37,723.34	449.64
59	Dutse Model/Capital School	1,858,334.62	
60	Local Government Service Commission	1,506,426.72	224,244.96
61	Islamic Educaion Bureau	33,514,676.28	
62	Deputy Governor's Office	474,833.67	22,404,477.83
63	Board of Internal Revenue	10,101.36	14,132.33
64	S S G's Administration And Finance Directorate	51,304,019.99	20,345,187.42
65	Ministry of Agric	6,740.26	4,387.33
66	JIGAWA STATE MINISTRY OF JUSTICE.	6,135.68	
67	Jigawa State Sport Council exp Acct 2	86,154.90	
68	State Economic Planning Board	1,277,858.00	
69	SULE LAMIDO UNIVERSITY TETFUND PROJECT ACCOUNT	950,782,202.04	
70	RETENTION 2 ACCOUNT	95,436,715.10	
71	FADAMA III ADDITIONAL FINANCE GT BANK	905.05	
72	Sule Lamido University Retention Account		

73	JS Govt. Salary Account	46,341,655.23	
74	Jigawa State Broadcasting (JTV)	88,970.69	
75	Invest jigawa	1,660,231.20	1,871,161.61
76	Fatara Housing Estate	12,469,372.86	
77	Save one million lives Project	38,407,332.95	
78	Pilgrims Welfare Board	15,797.50	4,503.15
79	Rasheed Shekoni Specialist Hospital	17,783.94	
80	COMMITTEE ON NUTRITION INTERVENTION (CAMA)	1,741,844.71	
81	GENERAL HOSPITAL DUTSE (I G R)	721,647.89	
82	Jigawa State Agency For the Control AIDS (JISACA)	2,933.80	
83	SULE LAMIDO UNIVERSITY EDUCATION ACCOUNT	106,705,963.87	
84	Sule Lamido University TETFUND dollar Account	64,704,478.00	
85	SULE LAMIDO UNIVERSITY O/H ACCOUNT 2	1,445.88	
86	SULE LAMIDO AWARDS AND PRIZES ACC	-568,215.65	
87	BILYAMIMU USMAN POLYTECHNIC HADEJIA TETFUND ACCOUNT	17,970,354.77	

88	GENERAL HOSPITAL HADEJIA	1,147,023.65	
89	Bilyaminu Usman Polytechnic HDJ(OVERHEAD)	1,682,920.72	
90	BILYAMINU POLY TETFUND (Staff Development)	37,469,194.18	

91	Bilyaminu Usman Polytechnic (student Reg)	10,949,454.40	
92	Bilyaminu college of Agriculture Polytechnic (CAPITAL PROJECT)	3,336,825.20	
93	MATCHING GRANT SUBUB (Zenith Bank)	685,129,546.49	
94	Ministry of Works and Transport	32,104,957.50	14,788,055.92
95	Chieftancy & Religious Affiars	268.72	501,224.48
96	Jigawa State Housing Authority	58,180,508.21	102,156,526.11
97	RESEARCH,EVALUATION AND POLITICAL AFFAIRS O/H	2,256.77	708,420.27
98	SPECIAL EDUCATION	67,155,936.32	
99	Central Revenue Account	77,360,512.91	
100	Ministry Of Commerce Ind, Co-op and Tourism	5,924.53	170,473.74
101	Science And Technical Education Board	11,769.27	
102	Ministry of Water Resources	33,315,029.26	33,786,601.68
103	JUSTICE SECTOR AND LAW REFORM COMMISSION	-4,789,619.96	
104	JS Scholarship Payment Account	468,152.46	
105	Unicef Grant	68,085,864.00	

106	Nomadic Education Agency	-1,098,291.36	
107	Retention Account	14,544,876.65	
108	JIGAWA STATE RUWASA	6,568.55	11,949.87
109	Office of Accountant General Overhead Account	90,704,520.24	6,447.92
110	Jahun Geneal Hospital	10,074.70	
111	S&LG Joint Project Account	132,534,058.71	
112	Agency for Mass Education	1,174.72	
113	Bamaina Academy		
114	Ministry of Education Science & Technology	6,271,389.47	
115	JISEPA	1,240,762.92	
116	Sule Lamido University Student Account	-697,611.48	
117	Informatic Institute	294,819.91	
118	JUDICIAL SERVICE COMMISSION,DUTSE.JIGAWA STATE	11,659.60	73,696.22
119	SULE LAMIDO UNIVERSITY,MAIN ACCOUNT	10,958,071.89	
120	informatics institute	8,682,991.47	

121	FAAC Account	654,584,259.20	
122	JS Expenditure Account	26,207.06	
123	JS Stabilization Fund Account	48,746,725.15	
124	Directorate of protocol	-7,079,067.31	11,002,296.41
125	JIGAWA STATE POLYTECHNIC EXP	14,773,262.51	
126	JG. ST.GOVERNMENT HOUSE DUTSE	11,386,105.79	27,153,556.68
127	Directorate of special service	897.43	26,089,876.95
128	GPE/NIPEP PROJECT	-1,583,460.37	
129	Manpower Development Institute (MDI)	5,857.35	873,924.75
130	AFDB ATASP-1 Project Account	554,810.89	
131	MINISTRY OF WOMEN AFFAIRS	4,738.92	
132	MINISTRY OF HEALTH	209,657,666.88	
133	KAZAURE GENERAL HOSPITAL IGR	1,155,866.92	
134	Due Process & Project Monitoring Bureau	8,476.40	6,719.63
135	Abuja Liason Office	1,819.00	1,446,805.00

136	BESDA PRIOR RESULT ACCT	482,353,730.14	
137	BESDA ADVANCES ACCT	126,673,976.34	
138	Urban Development Board 2	14,416.00	4,621.00
139	TETFUND COLLEGE OF EDUCATION GUMEL	181,809,025.88	
140	JS POLY TETFUND PROJECT	4,194,008.29	
141	over head account	6,844.05	
142	REVENUE	-3,518,655.74	
143	Sule Lamido University Over Head 1 Account	20,433.33	
144	COUNCIL AFFAIRS DIRECTORATE	9,338.90	3,372.91
145	jigawa state covid-19 support Account	80,749.42	
146	Directorate Of Salary and Pension Administration	96,006,747.80	116,730,192.14
147	AG FAAC FIXED DEPOSIT ACCOUNT (KEYSTONE)	2,000,000,000.00	
148	School of Nursing Revenue	3,243,558.11	
149	Office of the Provost College of Nursing and Midwifery B/Kudu	291,183.66	
150	SUBEB	18,026,091.84	

151	informatics and Institute	1,017,441.10	
152	College of Education Tefund Education Account	43,811,757.31	
153	JIGAWA COLLEGE OF EDUCATION	125,780.74	
154	GUMEL GEN HOSPITAL	76,512.99	
155	Rehabilitation Board O/H	7,995,357.99	
156	Civil Service Commission (CSC)	946.60	3,852.18
157	Gunduma District Hadejia Revenue Account	675,361.87	
158	UNICEF WASH PROJECT (RUWASA)	33,475,759.99	10,904,384.33
159	Establishment & Service Matter Dir.	25,675.36	167,890.36
160	manpower development& training OVER HEAD	135,208.17	29,018.81
161	WSSSPR II	43,824,417.79	
162	Hadejia General Hospital	6,595.61	
163	JS House of Assembly Expenditure Account	13,932,335.93	256.34
164	GENERAL HOSPITAL BABURA O/H	401,138.13	
165	Jigawa State Agricultural and Rural Development Authority (JARDA)	391,583.53	9,437.20

166	Ministry of Environment	4,390.97	
167	Jigawa Road Maintenance Agency	796.67	3,000,699.30
168	SEIMU O/H	1,742.31	
169	Office of The Auditor General	1,336.53	415,773.56
170	SLOGOR	3,777.83	
171	Mineral Resource Development Agency	-963.62	1,311.12
172	MINISTRY OF LAND,HOUSING (Logistic Acct)	7,695,381.49	
173	JIMSO POLARIS ACCT	7,507,040.82	
174	School of Midwifery Revenue	4,172,266.73	
175	SCHOOL OF NURSING HADEJIA	1,407.27	
176	JS Stabilization Fund Account 2	261,666,666.68	
177	State Independent Electoral Commision	10,364,696.15	46,764.33
178	AG FAAC DEPOSIT ACCOUNT	-23,129,165.79	
179	Special Intervention Program	8,696,706.69	
180	TEACHERS PROFESSIONAL DEVELOPMENT	284,288,891.79	

181	Jigawa state polytecnic, Dutse	390.25	
182	Ifad Casp Draw Down Account	122,159,123.36	
183	Ifad casp (Counter Part Account)	8,116,814.85	
184	JS BUREAU OF STATICTICS	7,129.00	
185	JS HOUSE OF ASSEMBLY STATUTORY ACCOUNT	0.00	23,323,996.26
186	JS HOUSE OF ASSEMBLY SALARY ACCOUNT	3,508,582.37	13,932,335.93
187	JIGAWA STATE HOUSE OF ASSEMBLY RUNNING COST ACCOUNT	10,339,245.66	345.50
188	JS HOUSE OF ASSEMBLY RECURRENT EXPENDITURES	2,806,435.68	938.91
189	JS HOUSE OF ASSEMBLY CAPITAL PROJECTS ACCOUNT	5,026,698.26	
190	Integrated Rural Development Project	66,677,758.57	
191	JIG ST HOUSE OF ASSEMBLY SERVICE COMMISSION	9,663,116.55	
192	JIGAWA STATE FAAC DOMICILIARY ACCT	505,313,786.88	
193	JIG. ST. SCHOLARSHIP PAYMENT ACCT USD#	145,168,902.05	
194	A.G FAAC Fixed Deposit Account (Heritage)	2,000,000,000.00	

13,705,658,477.40

NOTE 23
INVENTORIES

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1		Engeneering Stores			
2		Medical stores		392,651,117.90	
3		Industrial &Chemical stores			
4		Ammunitions			
5		Fuel & Lubricants			
6		Agricultural Inputs			
7		Farm stock			
8		Scholastic Materials			
9		Stationeries Stores			

10		Printed Materials			
11		Building materials			
12		Strategic stock Piles			
13		Unissued Currency			
14		Stamps			
15		Property Held For Sale			
16		Other stock			
7		TOTAL		392,651,117.90	0.00

NOTE 24
ADVANCES

		REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
	ADVANCES			
	IMPRESTS			
1			1,701,878,650.56	1,452,773,611.72
2				
6				
7	TOTAL		1,701,878,650.56	1,452,773,611.72

NOTE 26
LOANS GRANTED

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		LOCAL LOANS			
1		Loan to State Governments Staff		2,321,853,419.86	
		TOTAL		2,321,853,419.86	0.00

NOTE 4
FIXED ASSETS-PPE

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1		Balance b/forward			
2		additional during the year (28.1)			
3		Disposal During the year			
4		balance c/forward			1,482,764,186.14
		ACCUMULATED DEPRECIATION:			
5		Balance b/forward			

6		additional during the year			
7		Disposal During the year			
8		balance c/forward			
		NET BOOK VALUE			
9		AS AT 31/12/2020			
10		AS AT 31/12/2020			
		TOTAL			1,482,764,186.14

NOTE 4
GOVERNMENT INVESTMENT

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		DETAILS:			
		JIGAWA STATE INVESTMENT AND COMPANY LIMITED		1,984,795,683.00	1,931,287,447.00
		INVESTMENTS IN JIGAWA SAVINGS AND LOANS LIMITED		2,408,291,855.99	2,251,692,437.65
		INVESTMENTS IN JASCO		31,428,876.00	29,722,185.00
		INVESTMENTS IN Private Companies			1,080,368,820.33
		GRAND TOTAL		4,424,516,414.99	5,293,070,889.98

**NOTE 4
DEPOSITS**

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1		Deposit		1,847,237,344.52	
		TOTALS		1,847,237,344.52	0.00

NOTE 4
UNREMITTED DEDUCTION

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		UNREMITTED DEDUCTIONS			
1		UNREMITTED TAXES			
2		UNREMITTED TAXES: PAYE			
3		UNREMITTED TAXES: WITHHOLDING TAX			
4		UNREMITTED TAXES: VALUE ADDED TAX			
5					
6		UNREMITTED DEDUCTIONS FROM SALARY		43,767,207.61	3,795,265,079.78
7		NATIONAL HEALTH INSURANCE SCHEME			
8		CONTRIBUTORY PENSION SCHEME			
9		UNION DUES			
10		FGSHLB DEDUCTIONS			
11		CO-OPERATIVES SOCIETY			
12		NATIONAL HOUSING FUND			
13		INSURANCE PROGRAMMES			
14		WELFARE LOAN SCHEME			
15		DEPENDENT FUND			

16		POVERTY ALLEVIATION SCHEME			
17		PRESIDENTIAL MVA SCHEME			
18		PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEME			
19		REFUSE DISPOSAL DEDUCTION			
20		LOANS DEDUCTIONS			
21		PAYCUT RECOVERABLE			
22		OVERPAYMENT RECOVERABLE			
		TOTALS		43,767,207.61	3,795,265,079.78

NOTE 4

ACCRUED EXPENSES(INCLUDING PENSION & GRATUITY)

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		ACCRUED EXPENSES(INCLUDING PENSION & GRATUITY)		2,863,765,378.01	751,139,319.60
1		PERSONNEL EMOLUMENTS			
2		PENSION & GRATUITY			
3		PROFESSIONAL FEES			
4		GOODS & SERVICES			
5		UTILITIES			
6		STAFF CLAIM			
7		TOTAL			
		TOTALS		2,863,765,378.01	751,139,319.60

NOTE 4

CURRENT PORTION BORROWING

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	CURRENT PORTION BORROWING		41,740,584,808.15			20,271,569,095.14
1	TREASURY BONDS					
2	BI-LATERAL LOANS					
3	MULTI-LATERAL LOANS					
	TOTALS		41,740,584,808.15	0.00	0.00	20,271,569,095.14

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 50
2020

S/N	MDA NAME	YEAR 2020		YEAR 2019	YEAR 2018	CUMMULATIVE
1	Ministry of Finance	Personnel Cost	358,678,337.82	346,305,140	298,738,107.30	1,003,721,584.80
		Overhead Cost	549,189,192.87	1,582,849,451.32	1,068,591,190.57	2,132,038,644.19
		TOTAL	907,867,530.69	1,929,154,591	1,367,329,297.87	4,204,351,419.56
2	Budget and Economic Planning	Personnel Cost	35,513,186.74	32,371,830.06	34,942,439.92	102,827,456.72
		Overhead Cost	11,768,713.25	25,929,026.00	18,329,728.84	56,027,468.09
		TOTAL	47,281,899.99	58,300,856	53,272,166.76	158,854,922.81
3	Accountant General	Personnel Cost	4,419,540.00	2,209,770.00	5,238,034.80	11,867,344.80
		Overhead Cost	1,415,350,444.60	1,523,061,692.22	1,496,764,659.81	4,435,176,796.63
		TOTAL	1,419,769,984.60	1,525,271,462.22	1,502,002,694.61	4,447,044,141.43
4	Board of Internal Revenue	Personnel Cost	109,540,875.47	99,126,615	102,741,941.58	311,409,432.39
		Overhead Cost	30,026,279.72	45,456,213.87	14,507,082.50	89,989,576.09
		TOTAL	139,567,155.19	144,582,829	117,249,024.08	401,399,008.48
	GRANT TOTAL		2,514,486,570.47	3,657,309,738.49	3,039,853,183.32	9,211,649,492.28

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 51
2020

S/N	MDA NAME	YEAR 2020	YEAR 2019	CUMMULATIVE
1	Amount earned for 2018 performance	1,980,000,000.00	0.00	1,980,000,000.00
	Amount earned for 2019 performance	9,202,700,000.00	0.00	9,202,700,000.00
	TOTAL	11,182,700,000.00	0.00	11,182,700,000.00

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

NOTE NO.52

COVID 19 CONSOLIDATED EXPENDITURE FOR THE YEAR 2020

JIGAWA STATE GOVERNMENT COVID-19 INCOME STATEMENT FOR THE YEAR 2020					
		NOTES	N	N	
REVENUES:					
DONATIONS:					
	A. Federal Government	1	1,000,000,000.00		
	B. Corporate Bodies and Individuals	1	118,272,000.00		
				1,118,272,000.00	
	C. Directly from World Bank to Ministry of Health	1		100,000,000.00	
	Sub Total	A		1,218,272,000.00	
RELEASES:					
	Releases from FAAC Account to Relevant MDAs	2	1,019,949,177.19		
	Releases from FAAC Account to COVID-19 Support A/C	3	320,000,000.00		
	Sub Total			1,339,949,177.19	
	Grand Total		634,949,177.19	2,558,221,177.19	

JIGAWA STATE GOVERNMENT COVID-19 SUPPORT ACCOUNTS INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2020					
		NOTES	N	N	
INCOME:					
	Donations		1,118,272,000.00		
	Releases from FAAC to COVID-19 Support A/C	3	320,000,000.00		
	Total Income	A		1,438,272,000.00	
EXPENDITURE:					
	Payment to FAAC A/C	4	825,080,144.68		
	Bank Charges	5	62,257.40		
	CoVID-19 Support A/C Expenditure to Date	A-4 and 5	613,048,848.50		
	Total Expenditure	B		1,438,191,250.58	
	Surplus/(Deficit) as at 31st Dec. 2020	A-B		80,749.42	

JIGAWA STATE GOVERNMENT COVID-19 CONSOLIDATED EXPENDITURE FOR THE YEAR 2020					
		NOTES	N	N	
	COVID -19 Support Accounts Expenditure	A-4 and 5	613,048,848.50		
	COVID -19 Related Expenditure by SMOH (World Bank)	1	100,000,000.00		
	- 19 Related MDAs, State Salary A/C and State Exp. Cc	6	14,449,701,873.50		
	Total Expenditure			15,162,750,722.00	

JIGAWA STATE REVISED ESTIMATE, 2020

COVID-19 RELATED EXPENDITURE ALLOCATION AND ACTUAL FOR THE YEAR 2020

CODE	SECTORS	2020 Estimates		COVID-19 Provision	% COVID	YTD (Year - to - Date, Dec. 2020)	% COVID	COVID-19 BUDGET BALANCE
		Original	Revised					
01	Admin Sector	1,162,000,000	1,162,000,000	549,200,000.00	47%	543,708,000.00	99.0%	5,492,000.00
02	Law & Justice Sector	6,000,000	812,000,000	326,000,000.00	40%	105,348,200.00	32.3%	220,651,800.00
03	Social Sector	6,653,363,000	7,068,363,000	5,539,810,500.00	78%	5,338,909,860.00	96.4%	200,900,640.00
04	Economic Sector	9,041,158,000	4,663,958,000	1,852,489,500.00	40%	1,395,919,662.00	75.4%	456,569,838.00
	Total Capital:	16,862,521,000	13,706,321,000	8,267,500,000.00	60%	7,383,885,722.00	89.3%	883,614,278.00
01	Admin. Sector	10,000,000	10,000,000	6,000,000.00	60%	3,075,000.00	51.3%	2,925,000.00
02	Law & Justice Sector	-	-	-	-	-	-	-
04	Economic Sector	6,704,500,000	5,302,500,000	3,296,627,500.00	62%	4,170,390,000.00	126.5%	- 873,762,500.00
03	Social Sector	4,489,300,000	5,180,900,000	4,506,000,000.00	87%	3,605,400,000.00	80.0%	900,600,000.00
	Total Recurrent:	11,203,800,000	10,493,400,000	7,808,627,500.00	74%	7,778,865,000.00	99.6%	29,762,500.00
	TOTAL COVID-19 EXPENDITURE BY SECTOR	28,066,321,000	24,199,721,000	16,076,127,500.00	66%	15,162,750,722.00	94.3%	913,376,778.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 52.A
LIST OF DONORS

S/N	DONORS	AMOUNTS DONATED					TOTAL DONATIONS
		MARCH, 2020	APRIL, 2020	MAY, 2020	JUNE, 2020	SEPTEMBER, 2020	
1	UBA FOUNDATION	28,500,000.00	0	0	0		28,500,000.00
2	UTU	0	500,000.00	0	0		500,000.00
3	THERMOLINKS	0	5,000,000.00	0	0		5,000,000.00
4	TRIACTA	0	10,000,000.00	0	0		10,000,000.00
5	RABI'U DANGABI	0	500,000.00	0	0		500,000.00
6	ISMA'IL ALH. HARUNA	0	5,000,000.00	0	0		5,000,000.00
7	BABAN DOKI GEN. ENT	0	5,000,000.00	0	0		5,000,000.00
8	MATH GLOBAL	0	1,000,000.00	0	0		1,000,000.00
9	GUMEL FAROUK MUHD/BASHARI MUHD GUMEL	0	1,000,000.00	0	0		1,000,000.00
10	UTU TROCOM	0	3,000,000.00	0	0		3,000,000.00
11	WACOT LTD	0	5,000,000.00	0	0		5,000,000.00
12	JIGAWA STATE INVEST	0	2,000,000.00	0	0		2,000,000.00
13	SIMS GLOBAL	0	5,000,000.00	0	0		5,000,000.00
14	ASSOCIATION OF LOCAL GOVERNMENT	0	1,000,000.00	0	0		1,000,000.00
15	MUSTAPHA BABA	0	100,000.00	0	0		100,000.00
16	SHARIA COURT OF APPEAL	0	260,000.00	260,000.00	260,000.00		780,000.00
17	HIGH COURT	0	360,000.00	360,000.00	360,000.00		1,080,000.00
18	AFDIN CONST./ALH. DAHIRU MANGAL	0	20,000,000.00	0	0		20,000,000.00
19	HERI MC	0	2,000,000.00	0	0		2,000,000.00
20	EMBERSEY OF REPUB. OF CHINA	0	8,399,000.00	0	0		8,399,000.00
21	FID MC	0	0	5,000,000.00	2,000,000.00		7,000,000.00
22	MURYAR TALAKA	0	0	13,000.00	0		13,000.00
23	BABARKA NIG. LTD	0	0	0	5,000,000.00		5,000,000.00
24	MUHD BARDE & SONS	0	0	0	200,000.00		200,000.00
25	PREMIUM PENSIONS	0	0	0	1,000,000.00		1,000,000.00
26	FEDERAL GOVERNMENT OF NIG.	0	0	0	1,000,000,000.00		1,000,000,000.00
27	BABANGIDA UMAR IBRAHIM	0	0	0	25,000.00		25,000.00
28	ALIYU MUSA	0	0	0	25,000.00		25,000.00
29	DR. UMAR ABBA ZAKAR	0	0	0	25,000.00		25,000.00
30	ALHASSAN MUHAMMAD	0	0	0	25,000.00		25,000.00
31	TIJJANI YALWA DA'U	0	0	0	25,000.00		25,000.00
32	HASSAN KABIRU	0	0	0	25,000.00		25,000.00
33	IBRAHIM CHAI-CHAI BABA	0	0	0	25,000.00		25,000.00
34	AMINU USMAN	0	0	-	25,000.00		25,000.00
		28,500,000.00	75,119,000.00	5,633,000.00	1,009,020,000.00		1,118,272,000.00
35	World Bank Direct Support to SMOH	0	0	0	0	100,000,000.00	100,000,000.00
	Total Donations to 31st Dec. 2020						1,218,272,000.00

NOTE 2
RELEASES FOR EXPENDITURE

a. State Ministry of Health (SMOH)	590,609,177.19
b. State Ministry of Finance (SMOF)	385,000,000.00
c. Government House (G.H)	1,700,000.00
d. Secretary to the State government Office (SSG) (Religious Affairs)	41,400,000.00
e. High Court of Justice (H.C.J)	1,240,000.00
TOTAL	1,019,949,177.19

NOTE 3
RELEASES FROM FAAC TO COVID 19 SUPPORT A/C **N**

19th November, 2020	300,000,000.00
31st December, 2020	15,000,000.00
31st December, 2020	5,000,000.00
TOTAL	320,000,000.00

NOTE 4 **N**

Emmergency Fund for COVID-19 Pandemic	20,000,000.00
Procurement of Drugs, Equipment and emergency consumable for COVID 19	115,170,000.00
Supply of 3500 Bags of Maize for 2020 COVID 19 Palliative Measures	229,000,156.00
Replenishment to the State Task force COVID 19 Accounts	50,261,436.50
Contunued Emmergency Rapid Response Measure of COVID-19 Pandemic	67,400,000.00
Emergency Procurement of Medical Equipment, Consumables and 3No. Ambulances	156,156,000.00
Procurement of Laboratory Equipment and Consumables in Dutse Gen. Hospital	66,844,552.18
Refund of Activities (Screening of Almajirais and Logistics for Tsangaya Schools etc)	120,248,000.00
TOTAL	825,080,144.68

NOTE 5 **N**

BANK CHARGES	N
Year to Date	62,257.40

NOTE 6
COVID-19 Related MDAs, Salry A/c and Exp. Cont A/c Expenditures

a. Personel Cost	5,459,622,105.00
b. Other Recurrent	1,716,858,938.00
c. Capital	7,273,220,831.50
TOTAL	14,449,701,874.50

OFFICE OF THE ACCOUNTANT GENERAL
DEPARTMENT OF FINAL ACCOUNTS
HEADQUARTERS

JOURNAL ENTRY

Date	Particulars	Account Involved	Debit	Credit
31/12/2020	Cash and It's Equivalent	Statement of Financial Position	3,600,000,000.00	
	Aids and Grants		23,531,313.53	
	Proceeds from Long-term Loans & Debts	Statement of Financial Position		3,623,531,313.53
	Being wrongly classifying the deposit as Internal loans based on the narration on the attached bank statement.			
			3,623,531,313.53	3,623,531,313.53

Prepared by:

Date:.....

Approved by:

Date:.....

Received by:

Date:.....

.....
Signature and Stamp



OFFICE OF THE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/281

Date: 30TH JULY 2021

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31st, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No.5 of 2019).

The audit was conducted in accordance with International Standards on auditing and INTOSAI auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in Note 2, I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, and subject to observations contained in the Report, the Financial Statements which are in agreement with books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31st, 2020 and the transactions for the fiscal year ended on that date.

SPECIAL OPINION:

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework (and receipts) are detailed in Note 50 in the attached General-Purpose Financial Statements of Jigawa State Government. In my opinion,

Note 50 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st, 2020 (2019 and 2018) in accordance with IPSAS as described in Note. 51.

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2020

Jigawa State is participating in the World bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). For participation in the Program, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Results which terms are defined in Subsidiary Grant Agreement dated 20th November 2019. The achievement of performance by the State is verified by an Independent Verification Agent.

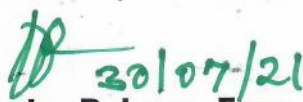
The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 22 (Note for cash and Bank balances)

DISCLOSURE NOTE ON COVID 19 IN 2020 FINANCIAL STATEMENT

With emergency of COVID 19 Pendermic in the year 2020, so also necessitated the need for the review and adjustment of Budgetary estimates in a response to control the Pendermic.

In this regard, the Jigawa State Government in its COVID 19 revised estimates, made a provision of funds to the tune of N16,076,127,500.00 to cater for both COVID 19 Recurrent and Capital Expenditure in the 2020 Financial Year.

I have also verified the total expenditure of N15,162,750,722.00 from COVID 19 supports Accounts and related expenditure in respect of 19 number of MDA from the State Consolidated Revenue fund as per Note No. 52 in the 2020 financial year report. The expenditure framework and receipts in respect of COVID 19 for the period under review presented fairly and truly in all material respect and quick response nature of the exercise.


Mutari Yakubu Babura, Fcna,
FRC/2021/001/00000023323
STATE AUDITOR GENERAL,
JIGAWA STATE