



JIGAWA STATE Ministry of Finance and Economic Planning

Records of Domestic Expenditure Arrears and Clearance Framework

Prepared by
Debt Management Unit
Ministry of Finance and Economic Planning

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1. Introduction

Through the collaboration of Ministry of Finance and Economic Planning, Due Process & Project Monitoring Bureau (DPPMB) and the Directorate of Budget and Economic Planning, efforts have been ongoing to verify and authenticate available records of Domestic Expenditure Arrears comprising of all financial obligations of whatever nature, that have been incurred by the State Government for which payments have not been made as at due date. The process is tedious due to the sensitive nature of the exercise which generally involves a review of financial and contractual records which must be accurately verified and authenticated. Fortunately, the State does not have any domestic expenditure arrears of recurrent nature – particularly salaries and pensions arrears. In addition, there were reports of the Committee set up by Lamido and Badaru Administrations in 2007 and 2015 respectively to assess and verify outstanding contractual obligations and liabilities inherited by their respective Governments. These reports were generally the basis of the ongoing verification process. Already, it has been determined that a number of the recorded contractual obligations captured in the two reports have been settled by either of a combination of the two administrations. With paucity of financial transaction records from some of the MDAs (including the Treasury), it thus requires a painstaking process to establish a very accurate record of all outstanding contractual liabilities on the State Government irrespective of when liabilities were incurred. This is necessary to eliminate or minimize the likelihood of disagreements when eventually a framework is developed to allow for a systematic and open process of clearing all verified and authenticated outstanding contractual liabilities on the State Government.

2. Coverage and Purpose

This document provides policy guidelines and procedures for managing all the verified and authenticated domestic expenditure arrears of the State. The framework is guided by the World Bank and the Federal Debt Management Office's [DMO] Template for the establishment of the Domestic Arrears Committee [DAC] as well as established best practices in the settlement of the State's Domestic expenditure arrears. While the **coverage and scope of domestic** expenditure arrears covers Unpaid Capital Expenditure Contractual Liabilities and others of recurrent nature such as Pension and Gratuity Arrears, Salary Arrears, Judgement Debts, etc. fortunately, the State only has arrears of payments with respect to capital projects and consultancies. Others financial obligations relate to internal loans including for instance the SME and Budget Support Loans which do not fall into the category of domestic arrears having an agreed amortization plan covered in the quarterly reports to the Debt Management Office (DMO). As a domestic arrears management policy, the framework aims to provide practical guidance in the identification, recording and management of domestic expenditure arrears of the State. It will also help to establish processes and systems to manage and gradually reduce validated domestic arrears over time, while the document also helps compliments other existing policies and provisions in existing financial legislations, extant circulars and financial rules and regulations.

Through the Technical Committee setup by the Ministry of Finance and Economic Planning, it is expected that the document – and in particular, the established database of expenditure arrears – would be periodically reviewed and updated to serve as a reference document for the PFM Agencies and other MDAs. In particular this would be so for the relevant officers in the Ministry of Finance and Economic Planning, Office of the Accountant-General, Budget and Economic Planning Directorate, Office of the State Auditor-General, and Due Process and Project Monitoring Bureau.

3. Authenticated Records and Clearance Framework

Based on the records available so far, the established stock of contractual liabilities as of the end of November 2019 amounted to about ₦3.79 billion. Going by the report of the 2015 Handing-Over Committee which was subsequently verified by another Committee set-up by the Government, liabilities and contractual obligations inherited by the Government consisted of:

1. Capital Expenditure Liabilities (capital payment vouchers with the treasury largely for projects which were still ongoing at the time) ₦13.5 billion
2. Recurrent Expenditure Liabilities (unpaid gratuities for 92 beneficiaries still in process) ₦ 30.3 million
3. Government Obligations on Contributory Pension Fund (unpaid contribution for 7 months) ₦ 869.6 million
4. Carried-Forward Liabilities from the previous Administration since 1999 ₦1.6 billion
5. Unpaid retention on completed capital projects ₦1.23 billion

That means out of the over ₦17.2 billion almost 78% has been settled amounting to over ₦13.4 billion. The table below gives the breakdown of verified and authenticated domestic arrears. Notwithstanding, the Ministerial Technical Committee is mandated to continuously review and update the database, they are expected to validate all claims prior to inclusion and payment. Despite inclusion in the database and the clearance framework, the Committee also has the mandate to review and revalidate issues that may arise with regards to any individual claims from the contractors or any concerned State MDAs.

S/N	Nature of Expenditure Arrears	Domestic Arrears			Remarks
		As at December 2017 (NGN)	As at December 2018 (NGN)	As at December 2019 (NGN)	
1	Contractual Liabilities (Contractor's Arrears)	2,037,664,353.21	3,852,552,130.07	3,795,265,079.50	These were on capital projects and consultancies
2	Pensions and Gratuities	-	-	-	Nil
3	Salary Arrears	-	-	-	Nil
4	Judgement Arrears	-	-	-	Nil
	Total:	2,037,664,353.21	3,852,552,130.07	3,795,265,079.50	
5	Domestic Loans (SME, Budget Support, Infrastructure and CACS)	32,032,194,443.70	31,384,972,220.00	31,841,969,276.66	Amortization plans exist with no default. The 2019 figure is as at 3rd Quarter
	Total:	34,069,858,796.91	35,237,524,350.07	35,637,234,356.16	

Note: (i) The verified Contractors Arrears as at end of Q4, 2018 is =N=3,852,552,130.07 as against =N= 3,778,197,557.00 which was initially captured in the returns forwarded to the DMO, Abuja. The figure was arrived at after the verification done.

(ii) Debts Status of Salaries, Gratuity and Pension as at December, 2018 is NIL. The State Have taken the welfare of the workforce both active and retired ones as priority and had ensured that no arrears are recorded.

The currently verified and authenticated contractual liabilities consist of 89 individual outstanding payment with some as old as 2002 ranging from as low as ₦48,782.60 to the highest amount of ₦396,936,208.55. While the Technical Committee from the Ministry of Finance, DPPMB, BEPD and Office of Auditor General would continue the painstaking process of assembling all available records to ensure accuracy and comprehensiveness in the exercise, a clearance framework has been developed to gradually liquidate ₦3.79 billion verified and authenticated over a period of three years the summary of which is tabulated below. Part of the work of the Technical Committee would include advising Government, through the Commissioner for Finance, on validating and recommending periodic payments of verified/authenticated contractual obligations based on the approved clearance framework (for payments above certain thresholds as may be approved by the Government). The Technical Committee would also be responsible for verifying and authenticating claims previously undocumented before inclusion in the database and review/update of the online published data.

1	Contractual Liabilities Clearance Schedule, January - December, 2020	1,001,498,179.62
2	Contractual Liabilities Clearance Schedule, January - December, 2021	1,289,974,561.74
3	Contractual Liabilities Clearance Schedule, January - December, 2022	1,503,792,338.14
	Total	3,795,265,079.50

Accordingly, out of the sum of ₦4.15 billion appropriated in the 2020 Approved Estimates (Code 022000700110-22060) for Public Debts, the sum ₦1.2 billion is specifically for settlement of contractual liabilities. While the schedule provides the minimum clearable threshold, it is hoped that budget performance during the year would be good enough to achieve the budget provision of ₦1.2 billion.

The earmarked amount of about ₦1.0 billion consists of all payments below ₦10 million most of which belong to small contractors and proportional allocations for contractors with multiple arrears to be spread over the three-year plan. Others were sorted and scheduled to be settled in the subsequent two years maximum. Budgetary performance could facilitate a review to clear all the outstanding contractual liabilities in less than the planned period.

Details of all verified and authenticated contractual liabilities are available in the Debt Management Unit of the Ministry of Finance and Economic Planning. The aggregate of this is already provided above amount to about ₦3.79 Billion. Published hereunder also include some of the elements of all the major outstanding liabilities:

The phased / gradual liquidation plan serves as the financial plan for clearance of validated stock of arrears based on the total fund available in the State's current budget year and the budget year to come. The State Government plans to liquidate all the arrears over the period of three (3) years using funds from State's internally Generated Revenues and Statutory Federal Transfers. On extreme cases, Government may resort to Borrowing from Commercial Banks to settle its arrears (not on the table at the moment).

4. Description of the State's Policy on Arrears

The State adopts the following measures to clear existing arrears and prevent accumulation of new one:

- a) Strengthen legal and regulatory framework. The State shall empower its legal and regulatory Framework on financial issues;
- b) Enhance the credibility and realism of the State's budget. The State's budget shall be a realistic plan for expenditure based on conservatively estimated revenues and the borrowing limit shall include a margin to handle the situation of revenue shortfalls;
- c) Improved accounting and reporting, the State shall ensure proper accounting and reporting
- d) Strengthened commitment controls to effectively limit commitments to approved budget allocations and to availability of actual cash with improved integrated cash and debt management;
- e) More effective oversight of state-owned enterprises to prevent accumulation of arrears.
- f) Continued enforcement of Treasury Single Account [TSA] to reduce State's reliance on commercial bank loans.
- g) Effective implementation of the State Cash Management Strategy.

For Enquiries

Any enquiry or request for clarification should formally be submitted to the Commissioner for Finance and Economic Planning, Block A, State Secretariat, Dutse, Jigawa State. Should there be any query on the possibility of contractor's claims not listed in the online published list, claimants are advised to formally communicate this exclusion to the State Ministry of Finance with the details of claims and any supporting evidences in that regard. If the State Ministry of Finance confirms the validity of such claims, this would be added to the internal domestic expenditure arrears database. Also depending on the magnitude, this would be included in an updated online publication schedule of payment. While claimants are encouraged to submit hard copies of their claims and any relevant documents in that regards, online submissions could be made via the Director, Debt Management, Ministry of Finance and Economic Planning bardeabdullahi@gmail.com or debtm@jasmof.org The Director could also be contacted on +234(0)8032076456 or +234(0)08152587112 for appropriate guidance.

Appendix

The Following Appendix constitutes the clearance framework

**MINISTRY OF FINANCE AND ECONOMIC PLANNING
DEBT MANAGEMENT UNIT
LIST OF CONTRACTUAL LIABILITIES**

S/NO	YEAR	NAME OF MDA'S	NAME OF CONTACTOR	NATURE OF WORKS	AMOUNT (NGN)
Contractual Liabilities Clearance Schedule Summary (Jan. 2020 - Dec. 2022)					3,795,265,079.50
1		Contractual Liabilities Clearance Schedule, January - December, 2020			1,001,498,179.62

2	Contractual Liabilities Clearance Schedule, January - December, 2021			1,289,974,561.74
3	Contractual Liabilities Clearance Schedule, January - December, 2022			1,503,792,338.14

Contractual Liabilities Clearance Schedule, January - December, 2020				
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1	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF CAR PARK & TERMINAL BUILDING AT DUTSE INTL. AIRPORT CER NO 1	
2	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF FIRE LANE AT DUTSE INTL. AIRPORT	
3	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF SECURITY FENCE, CENTRAL TOWER, FIRE STATION EMERGENCY CENTER NEVIGATION & AIR TRAFFIC CONTROL SYSTEM AT DUTSE CERT. NO 8	
4	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF STREET LIGHT ON DUTSE TOWNSHIP ROADS CERT. NO 5	
5	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF SECURITY FENCE, CENTRAL TOWER, FIRE STATION EMERGENCY CENTER NEVIGATION & AIR TRAFFIC CONTROL SYSTEM AT DUTSE CERT. NO 9	
6	2015	D.C.D.A	C.G.C NIG. LTD	RE-CONST. OF CAR PARK TERMINAL BUILDING AT DUTSE INTL. AIRPORT	
7	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF ACCESS ROADS (1.92km) AT NEW HOUSE OF ASSEMBLY QUARTERS NO 1	
8	2015	D.C.D.A	C.G.C NIG. LTD	CONST. OF ACCESS ROAD (1.92km) AT NEW HOUSE OF ASSEMBLY QUARTERS CERT. NO 4	
9	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF STREET LIGHT ON TOWNSHIP ROAD AT DUTSE	
10	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF STREET LIGHT ON DUTSE TOWNSHIP ROADS CERT. NO 4	
11	2015	D.C.D.A	DANTATA & SAWOE	PROV. & INSTALLATION OF STREET LIGHT AT 3ARMS ZONE BY-PASS & GADADIN ROADS	
12	2015	D.C.D.A	DANTATA & SAWOE	CONST OF ACCESS ROADS TO NEW AIRPORT ROAD, DUTSE	
13	2015	D.C.D.A	DANTATA & SAWOE	30% MOBILIZATION FOR CONST OF BLAST PAD AT DUTSE INTL. AIRPORT	
14	2015	MIN. OF HEALTH	DESIGNE PLUS CONSULTANTS LTD	CONST. OF BIRNIN KUDU NEW GENERAL HOSPITAL CONSULTANCY SERVICES	
15	2015	M.O. E. S & T	EAGLE SCIENTIFIC & LAB	SUPPLY AND EQUIPMENT OF 3 NO SCIENTIFIC LABORATORY AT JIGAWA STATE UNIVERSITY K/HAUSA CERT. NO 4	
16	2015	DCDA	HAG ENGINEERING NIG LTD	CONSULTANCY SERVICE FOR THE WALL FENCING AND LANDSCAPING 30 NO HOUSE (STAGE I,II & III) AT DUTSE	
17	2002	MIN FOR LOCAL GOVT.	MAKBELLA INTERNATIONAL	SUPPLY FAIRLY-USED BOUBE-CABIN VEHICLES TO LOCAL GOVERNMENTS	
18	2002	GOVT. HOUSE	MALLAM MUHAMMED MUSTAPHA NIG. LIMITED'	SUPPLY OF VEHICLES TO GOVERNEMENT HOUSE	

19	2006	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	RETENTION
20	2006	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 12
21	2006	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	ASPHALT OVERLAY KANTI KAZAURE CERT 2
22	2002	MIN. OF HEALTH	ALH. MUHAMMADU TAZARA JAHUN	RETENTION MONEY FOR THE CONST OF FEMALE HOSTEL AT SCHOOL OF HEALTH TECH. JAHUN
23	1999	MIN. OF WORKS	MESSR CRYSTAL FORM LTD	CONST OF 1 UNIT 3 BED ROOM AND 2 UNIT 2 BED ROOM HOUSE AT DUTSE RETENTION
24	1999	MIN. OF WORKS	MESSR SAMID NIG LTD	CONST OF 1 UNIT 3 BED ROOM AND 2 UNIT 2 BED ROOM HOUSE AT DUTSE PHASE II RETENTION
25	2015	M. F. R. I.	KAP ENGR. CONSULT.	CONSULTANCY SERVICE FEE RENDERED IN RESPECT OF SUPERVISION OF 4 NO FEEDER ROADS CERT NO 5
26	2004	MIN. OF HEALTH	A.M. LABARAN FANTAI NIG LTD	REPAIRS ON GENERATOR SETS OF HADEJIA GENERAL HOSPITAL BIRNIWA COTTAGE AND GARKI PHC
27	2002	MIN. OF WATER	GIGINYA GEN ENT. NIG LTD	RE-SUPPLY OF FAIRLY USED BLACK STONE (26HP) WATER PUMP
28	2015	MIN. OF WORKS	POWERMATRIX ENG. CONSULTANTS	CONSULTANCY SERVICES FOR THE SUPERVISION OF THE CONST. OF ACCESS ROAD FROM HARBO SABUWA- HARBO TSOHUWA (1.52km)
29	2015	MIN. OF WORKS	OPIQ CONSULTANCY SERVICE LTD	CONSULTANCY SERVICE FOR THE CONST. OF SHAFR GIDAN SANI-DAGUZAU FEEDER ROAD
30	1999	WARDA	MESSR SHEBA INTL. NIG LTD	CONST OF 2.4 KL LENGTH OF 255MM DIAMETRE UPVC 10 BAN PRESSURE WATER PIPES RETENTION TOTAL (1&2)
31	2001	DCDA	DEVINKS DEMOLS NIG LTD	CONTRACT OF WALL FENCING OF THE DUTSE DIVISIONAL POLICE HEADQUATERS
32	2001	MIN. OF WORKS	MESSR EQUINIX LTD	RELEASE OF RETENTION
33	2001	CIPMA	HOME SPEAD LTD	CONSTRUCTION OF 5NO SENIOR GOVT/ OFFICIALS QUARTERS CERT. 12
34	2003	M SCIENCE & TECHNOLOGY	MESSR MUSHAB INVESTMENT	SUPPLY OF 8NO COMPUTERS AND ACCESSORIES
35	2015	D.C.D.A	INTERIOR WOODWORK	SUPPLY AND INSTALLATION OF ELECTRICAL AT NEWW HIGH COURT OFFICVE CERT. NO 2
36	2002	GOVT. HOUSE	JALDINE NIG LTD	RE-RENOVATION AND FURNISHING OF GOVT. HOUSE NO 3 DUTSE

37	2001	MIN. OF WORKS	MESSR EQUINIX LTD	CONST. OF 5 NO SENIOR GOVT. OFFICERS QTRS AT DUTSE CERT. 09
38	2003	ENVIRONMENT	SAHEEL ENG. & CONST NIG LTD	RE-REQUEST FOR PAYMENT OF OUTSTANDING BALANCE ON SAR EROSION CONTROL PROJECT
39	2015	MIN. OF WORKS	HIMMA TECH SERVICES	CONSULTANCY SERVICE FOR THE CONST. OF SUKULLIFI-GUNKA-TSAKUWAWA ROAD
40	2001	CIPMA	MESSR HOMESTEAD CONST NIG LTD	CONST OF 5 NO SENOR GOVT. OFFICERS QUOTERS CERT 11
41	2001	CIPMA	MESSR HOMESTEAD CONST NIG LTD	CONTRUCTION OF 5NO SENIOR GOVT. OFFICERS QUARTERS CERT. 11
42	2015	MIN. OF WORKS	HAG ENGINEERING NIG LTD	CONST OF SHUWARIN-ABAYA-CHAMO-ISARI (28.9km) GARKI-FAGEN GAWO-KORE (30.8km) MANGA-TKWASA (4.5km) FEEDER ROADS
43	2001	MIN. OF HEALTH	AL-TAMRU NIG LTD	RE-CONST. OF GENERATOR HOUSE AND SUPPLY/INSTALLATION OF 100KVA LISTER GENERATOR AT GWARAM PHC
44	2015	M.O.W & T	DE-PACIFIC NIG. LTD	CONST OF KWANAR IDANDUNA-KODOWAWA FEEDER ROAD
45	2000	MIN. OF WORKS	MESSR EQUINIX LTD	CONST. OF 5 NO SENIOR GOVT. OFFICERS QTRS AT DUTSE CERT. 07
46	2008	INFORMATICS KZR	MESSR UNIFIED MARKETING LTD	CONST OF 1 TWIN BED ROOM BUNGALOW AT INFORMATICS CERT 1
47	2015	JISIEC	X-MATRIX 369 LTD	RE-CONSULTANCY FEE FOR THE CONST OF NEW STATE INDEPENDENT ELECTORAL COMMISSION OFFICE AT DUTSE
48	2002	CHIEFTANCY AFFIARS	MESSR HAMISU GABASAWA	EXPANSION ABD RENOVATIONOF EMIRS PALACE RINGIM CERT 3
49	2008	INFORMATICS KZR	MESSR MITECH NIG LTD	CONST OF 2 UNIT OF HOSTEL BLOCK SEMI DETACHED AT INFORMATICS CERT 1
50	2015	R. E. B.	IHSAN DRILLING INVEST	ELECTRIFICATION PROJECT AT MAJIAGINI TOWN IN GUMEL LGA
51	2015	M. O. HEALTH	UNITY KAPITAL INSURANCE PLC	IN-RESPECT OF FIRE & MOTOR VEHICLE AT RASHEED SHEKONI SPECIALIST HOSPITAL DUTSE
52	2010	MIN. OF HEALTH	RINGIM GALADANCI	RENEVATION WORK AT GENERAL HOSPITAL RINGIM
53	2015	MIN. OF WORKS	GLOBAL ECOLOGICAL CONSULTANTS LTD	CONSULTANCY SERVICE FOR THE CONST. OF HADEJIA TOWNSHIP ROAD
54	2001	MIN. OF HEALTH	RUBICON TEX NIG LTD	RE-SUPPLY AND INSTALLATION OF ULTRA SOUND SCANNING MACHINE AT GUMEL AND LEAD LINING TO X-RAY ROOM AT DUTSE GENERAL HOSPITAL
55	2015	R. E. B.	IHSAN DRILLING INVEST	ELECTRIFICATION PROJECT AT BANGA TOWN IN S/TANKARKAR LGA
				Total (2020 FY)

Contractual Liabilities Clearance Schedule, January - December, 2021

56	2015	M. O. I	AG FERERO & CO LTD	RE-CONST. OF BROADCASTING HOUSE DUTSE
57	2015	M. O. I. Y. C.	AG FERERO & CO LTD	RE-CONST. OF JIGAWA STATE BROADCASTING HOUSE DUTSE CERT NO 7
58	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF FIRE LANE AT DUTSE INTL. AIRPORT
59	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF DUTSE TOWNSHIP ROAD PHASE 1
60	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF STREET LIGHT ON DUTSE TOWNSHIP PHASE 1 & 11
61	2010	DCDA	DANTATA & SASAWOE NIG LTD	RE-CONST OF M. AMINU KANO SQUARE (PAVILLION) DUTSE
62	2015	D.C.D.A	DESIGN PLUS CONSULTANT	CONSULTANCY SERVICE FEE STAGE III AT NEW HIGH COURT COMPLEX
63	2015	D.C.D.A	INTERIOR WOODWORK	SUPPLY OF FURNITURE TO THE NEW HIGH COURT OFFICE DUTSE
64	2006	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 13
65	2006	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 10
66	2015	M. R. C. D.	PERFORMANCE ENGINEERING LTD	30% MOBILISATION FOR THE CONST. OF FEEDER ROAD AT M/MADORI (5.4km) IN M/MADORI
67	2015	SULE LAMIDO UNIVERSITY, KAFIN-HAUSA	DESIGNE PLUS CONSULTANTS LTD	CONSULTANCY SERVICE STAGE III AT JIGAWA STATE UNIVERSITY K/HAUSA
68	2015	MIN. OF HEALTH	HAG ENGINEERING NIG LTD	CONSULTANCY SERVICE FOR THE CONST. OF NEW SPECIALIST HOSPITAL AT HADEJIA
69	2015	MIN. OF WORKS	UKM CIVIL ENGINEERING CONSULT LTD	CONSULTANCY SERVICE FOR THE CONST. OF MALAM MADORI TOWNSHIP ROAD
70	2015	D.C.D.A	UNISTRUST NIG. LTD	PROCUREMENT AND INSTALLATION OF APION LIGHT AT DUTSE INTL. AIRPORT
71	2010	COMMERCE	SEVEN NIG LTD	COMPLETION OF JIGAWA STATE HOTEL
72	2015	R. E. B.	AIMA STRONG STORE NIG LTD	ELECTRIFICATION PROJECT AT SHAKATO TO BULANGU IN KAFING HAUSA LGA
73	2015	MIN. OF WORKS	KAP ENGINEERING CONSULTANTS LTD	CONSULTANCY SERVICE FOR THE CONST. OF KAFIN HAUSA TOWNSHIP ROAD
74	2005	MIN. OF WORKS	MESSR QUIMES NIG LTD	CONST OF GARKI DANZOMO ROAD CERT NO 2
75	2008	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	ASPHALT OVERLAY KANTI KAZAURE CERT 2

76	2015	M. F. R. I.	PERFORMANCE ENGINEERING LTD	CONST. OF KYAKO-ZARENA FEEDER ROADS BLKUDU L.G. CERT. NO 1
77	2015	M. O. I. Y. C.	INTERIOR WOODWORK	SUPPLY OF TELEVISION SET TO JIGAWA RADIO
78	2015	M.O. E. S & T	EAGLE SCIENTIFIC & LAB	SUPPLY AND EQUIPMENT OF 3 NO SCIENTIFIC LABORATORY AT JIGAWA STATE UNIVERSITY K/HAUSA
79	2006	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 11
80	2015	D.C.D.A	MESSR TANIDOM NIG. LTD	SUPPLY & FIXING OF SIGNAGE NYSC CAMP
				Total (2020 FY)

Contractual Liabilities Clearance Schedule, January - December, 2022				
81	2015	D.C.D.A	CGC NIG LTD	CONST OF SECURITY FENCE, CENTRAL TOWER, FIRE STATION EMERGENCY CENTER NEVIGATION & AIR TRAFFIC CONTROL SYSTEM AT DUTSE CERT. NO 10
82	2013	HOUSING	HYDRA FORM INTL. (PTY) LTD	REPAIRS OF 5 NO HYDRA FORM AND SUPPLY OF ITEMS FROM HYDRAFORM
83	2015	D.C.D.A	C.G.C NIG. LTD	CONST OF FIRE LANE AT DUTSE INTL. AIRPORT
84	2015	M.O.W & T	RETERCHA COMP	30% MOBILIZATION FEE FOR MAINT. OF GWARAM BASIRKA ROAD CERT. NO 1
85	2015	M. O. I. Y. C.	AG FERERO & CO LTD	RE-CONST. OF JIGAWA STATE BROADCASTING HOUSE DUTSE CERT NO 8
86	2015	JIRMA	BEEFAR CONST. NIG. LTD	RE-MAINTENANCE OF TASHEGUWA-GURI ROADS 30% MOBILIZATION CERT. NO 1
87	2015	U. D. B.	H & M NIG. LTD	CONST. OF KARKARNA TOWNSHIP ROAD 30% MOBILIZATION CERT. NO 1
88	2015	U. D. B.	C.G.C NIG. LTD	CONST OF B/KUDU TOWNSHIP ROADS CERT. NO 5
89	2015	D.C.D.A	DANTATA & SAWOE	CONST. OF HIGH BRO LAYOUT AT DUTSE
				Total (2020 FY)

