



Jigawa State Government
OF NIGERIA

Report of the

AUDITOR GENERAL

On the Accounts of Jigawa State Government
for the Year ended

31st December, 2018

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INTRODUCTION

The receipt of the Account and Financial Statements, including explanatory Notes from the Accountant General, Jigawa State was on 29th March, 2019. However, the Accounts had to be returned to the Accountant General's Office on Thursday, 18th April, 2019, due to some observed material misstatements, inconsistencies and some missing explanatory Notes on the Accounts, for want of more information and final reframing by the Accountant General. The reframed Account was finally re-submitted and received by our Office on 28th May, 2019.

The above scenario notwithstanding, the Accountant General had complied with the requirements of the Public Finance [Control and Management] Law of Jigawa State, No. CAP. P13 [14], of 12th February 1998 [as amended], which requires him to sign and submit the Account and Financial Statements of the Government within the period of six Months after the closure of each Financial Year.

The review and test check of the Account, Financial Statements and the accompanying Notes were conducted successfully, in accordance with the mandates of our Office as provided by the enabling Laws, Rules and Regulations.

Gratitude be to Allah [S.W.T.] for the inspiring courage that enabled the accomplishment of this task. Our esteemed regards to His Excellency, the Governor, Alhaji Muhammad Badaru Abubakar, MON, MNI, FCNA, under whose watch the moral and financial supports are received. Lastly, I wish to commend the perseverance and co-operation exhibited by the staff of my Office and that of the Office of the State Accountant General throughout the exercise.

Finally, I Adamu Ibrahim Gumel, Auditor General Jigawa State, on behalf of the management and staff of my Office, hereby forward the Report on the certified Account and Financial Statements of the Government of Jigawa State, to the Honourable State Assembly for consideration.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statement has been prepared on Cash basis of accounting and in accordance with the provision (Financial Control and Management) act 1958 as amended and compiled in accordance with the Jigawa State Financial Management Law of 2012. The Financial Statements comply with General Accepted Accounting Practice (GAAP).

The responsibility, for the integrity and objectivity of the Financial Statements, rest entirely with Government. To fulfill these accounting and reporting responsibility, the Accountant General is responsible for the establishing and maintenance of an adequate system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and that also properly recorded the use of all public Financial Resources by Jigawa State Government.

Efforts were made to ensure that these Financial Statement reflect the Financial position of the Government as at 31st December, 2018 and its operation for the year ended on that date. The Financial Statements were prepared using the international Public Sector Accountings Standards (IPSAS) Cash basis of accounting presentation.

It is my singular honour therefore, stated that these Financial Statements fairly reflect the true financial position of Jigawa State Government as at 31st December, 2018.



Haruna Ahmed Amin, FCNA
Accountant General
Jigawa State.

AUDIT CERTIFICATE

The Accounts of Jigawa State Government for the year ended 31st December, 2018 were received from the State Accountant General on Friday, 29th March, 2019.

Pursuant to Section 125[2] of the Constitution of the Federal Republic of Nigeria, 1999 [as amended] and section 14 of Jigawa State Audit Law No. 14 of 2012 [CAP. J4], the Accounts and Financial Statements have, under my direction, been examined.

The information and explanations necessary for the conduct of the auditing and for the purpose of reporting on the Accounts had been obtained.

The Accounts are prepared in conformity with National Charts of Account and in compliance with significant parts of International Public Sector Accounting Standards [IPSAS], Cash Basis.

The Audit was carried out in a manner as to provide sufficient evidence and reasonable assurance that the Financial Statements are free from material misstatements.

In my opinion and subject to the observations contained on this Report, the Statements gave a true and fair view of the financial transactions of the Government of Jigawa State for the year ended, 31st December, 2018, and the Financial Position as at that date.



Adamu Ibrahim Gumel [cna, fcpa],
Auditor General,
JIGAWA STATE.

Jigawa State Government of Nigeria
Report of the Auditor General

Cash Flow Statements
For the Year Ended 31stDecember, 2018

NOTES	DETAILS	2018 N	2017 N
	<u>Receipts</u>		
1	Internally Generated revenue	9,682,227,406.62	9,859,445,279.71
2	Statutory Allocation	47,551,899,966.57	31,638,752,297.13
3	Value Added Tax	12,857,521,735.72	11,290,404,232.93
4	Special Release (Primary Education Financing)	15,557,511,076.10	14,801,287,583.40
5	Local Government 60% Gunduma Staff Cost	1,410,822,807.71	1,187,498,492.98
6	Other Miscellaneous Receipt From the Federation	17,438,241,529.45	14,215,333,413.52
7	Capital Grants, Contribution & Reimbursements	3,476,749,073.25	12,544,373,237.30
8	Other Capital Receipts	16,800,712,464.71	8,617,556,686.92
9	Other Receipts & Deposits with Government	369,158,715.55	44,501,017.27
	Total Receipts	125,144,844,775.68	104,199,152,241.16
	<u>Payments</u>		
10	Personnel Cost	(38,483,902,947.83)	(36,623,413,779.40)
11	CRFC -Social Benefits	(2,083,800,059.19)	(2,086,521,163.70)
12	Consolidated Revenue Fund Charges [Other Charges]	(175,858,384.98)	(1,594,567,914.78)
13	Other Recurrent Cost	(17,275,405,713.35)	(15,591,608,391.83)
14	Grants and Contributions General	(545,315,472.41)	(1,478,145,286.63)
15	Miscellaneous	(812,011,255.39)	(619,528,627.28)
16	Others of General Nature	(67,605,239.25)	(80,662,080.98)
	Total Payments	(59,443,899,072.40)	(58,074,447,244.60)
A	Net Cash Flow from Operation Activities	65,700,945,703.28	46,124,704,996.56
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
17	<u>Purchase/Construction of Assets</u>		
17.1	Administrative Sector	(2,368,152,527.26)	(2,361,876,875.50)
17.2	Economic Sector	(42,033,758,708.45)	(32,360,445,240.08)
17.3	Law & Justice	(122,737,629.08)	(2,056,068,751.88)
17.4	Social/Human Capital Development	(20,780,681,288.87)	(22,561,030,999.73)
B	Net Cash Flow from Investing Activities	(65,305,330,153.66)	(59,339,421,867.19)
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		

18	Proceeds from Borrowing –Internal	2,728,941,871.21	9,255,000,000.00
19	Proceeds from Borrowing –Internal	1,860,566,261.49	1,391,775,231.22
20	Dividends Received/Proceeds of sales of Assets	8,830,600.00	224,055.72
21	PDC- Repayment of Loans	(3,169,669,937.95)	(1,915,899,075.12)
C	Net Cash Flow From Financing Activities	1,428,668,794.75	8,731,100,211.82
	Net Increase/(Decrease) in Cash & Its Equivalent (A+B+C)	1,824,284,344.37	(4,483,616,658.81)
	Cash & Its Equivalent at January 1st	20,149,062,678.81	24,632,679,337.62
	Cash & its Equivalent at December 31st	21,973,347,023.18	20,149,062,678.81

Jigawa State Government of Nigeria
Report of the Auditor General

Statement of Assets and Liabilities [Financial Position Statement]
For the Year Ended 31stDecember, 2018

NOTES	DETAILS	2018 N	2017 N
	<u>ASSETS</u>		
A	<u>Liquid Assets</u>		
22	Cash	6,464,631,057.33	4,366,158,212.18
23	Bank	14,548,524,536.19	13,046,093,842.89
24	Other Cash Holdings [Short Term Loans]	960,191,429.66	2,736,810,623.74
	Sub-Total Liquid Assets	21,973,347,023.18	20,149,062,678.81
B	<u>Investments</u>		
25	Ministry of Finance Incorporated	1,062,930,159.13	958,100,681.87
26	Investments in Government Owned Companies	3,408,745,354.95	2,834,834,290.33
27	Advances	1,679,201,660.98	1,670,971,282.63
	Sub-Total Investments	6,150,877,175.06	5,463,906,254.83
	TOTAL ASSETS (A+B)	28,124,224,198.24	25,612,968,933.64
	<u>LIABILITIES</u>		
C	<u>Public Funds</u>		
	Consolidated Revenue Fund	16,733,670,087.71	9,910,993,840.59
	Capital Development Fund	8,936,181,224.21	14,312,562,422.43
	Sub-Total -Public Funds	25,669,851,311.92	24,223,556,263.02
D	<u>Other Liabilities</u>		
28	Treasury Clearance Accounts	1,471,397,349.94	1,389,412,670.62
30	Retention Accounts	982,975,536.38	0.00
	Sub-Total Liabilities	2,454,372,886.32	1,389,412,670.62
18	Internal Loans	0.00	0.00
19	External Loans	0.00	0.00
	TOTAL LIABILITIES [C+D]	28,124,224,198.24	25,612,968,933.64

Jigawa State Government of Nigeria
Report of the Auditor General

Statement of Consolidated Revenue Fund
For the Year Ended 31stDecember, 2018

NOTE S	DESCRIPTION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUALS N	INDEX %	VARIANCE N	2017 ACTUALS N
A	OPENING BALANCE			9,910,993,840.67			19,839,223,342.61
1	ADD: REVENUE(INCOME)						
1:1	TAX REVENUE	2,697,250,000	2,697,250,000	2,279,216,756.80	84.50	(418,033,243.20)	1,938,713,063.40
	Independent Revenue	2,656,250,000	2,656,250,000	2,252,867,691.36	84.81	(403,382,308.64)	1,924,947,798.31
	Withholding Tax –General	17,000,000	17,000,000	4,619,493.04	27.17	(12,380,506.96)	6,137,163.28
	Direct Assessment –General	20,000,000	20,000,000	21,729,572.40	108.65	1,729,572.40	7,628,101.81
	Other Taxes	4,000,000	4,000,000	-	0.00	(4,000,000.00)	-
	NON-TAX REVENUE	7,815,750,000	7,815,750,000	7,403,010,649.82	94.72	(412,739,350.18)	7,966,418,136.48
1:2	Licenses General	49,970,000	49,970,000	333,089,450.00	666.58	283,119,450.00	38,960,294.79
1:3	Fees –Genera	1,128,259,000	1,128,259,000	1,372,216,125.00	121.62	243,957,125.00	824,152,915.52
1:4	Fines- General	6,400,000	6,400,000	9,094,946.00	142.11	2,694,946.00	22,899,701.43
1:5	Sales –General	166,635,000	166,635,000	353,492,566.55	212.14	186,857,566.55	281,945,869.44
1:6	Earnings	178,186,000	178,186,000	92,652,206.00	52.00	(85,533,794.00)	76,672,016.77
1:7	Rent On Government Buildings – General	4,800,000	4,800,000	78,980,140.63	1645.42	74,180,140.63	26,048,850.50
1:8	Rent On Land & Others –General	15,000,000	15,000,000	113,380,305.32	755.87	98,380,305.32	19,678,161.26
1:9	Repayment & Refund [Loans and Advances] –General	2,162,000,000	2,162,000,000	1,657,441,699.65	76.66	(504,558,300.35)	964,243,113.78
1:10	Interest Earned –General	1,521,500,000	1,521,500,000	812,755,611.64	53.42	(708,744,388.36)	2,327,301,469.25
1:11	Reimbursements & Reimbursements.	2,583,000,000	2,583,000,000	2,579,907,599.03	99.88	(3,092,400.97)	3,384,515,743.74

B	Total For IGR	10,513,000,000	10,513,000,000	9,682,227,406.62	92.10	(830,772,593.38)	9,958,445,279.79
2	Statutory Allocation	39,125,000,000	39,125,000,000	47,551,899,966.57	121.54	8,426,899,966.57	31,709,046,906.96
3	Value Added Tax	12,512,000,000	12,512,000,000	12,857,521,735.72	102.76	345,521,735.72	11,290,404,232.93

NOTE S	DESCRIPTION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUALS N	INDEX %	VARIANCE N	2017 ACTUALS N
4	Special Releases (primary Education Financing)	16,200,000,000	16,200,000,000	15,557,511,076.10	96.03	(642,488,923.90)	14,801,287,583.40
5	Local Government 60% Primary Health Care Development Agency Staff Cost	1,650,000,000	1,650,000,000	1,410,822,807.71	85.50	(239,177,192.29)	1,187,498,492.98
6	Other Miscellaneous Receipts From the Federation Account	4,500,000,000	4,500,000,000	17,438,241,529.45	387.52	12,938,241,529.45	14,215,333,413.52
C	Total for Other Revenue Sources	73,987,000,000	73,987,000,000	94,815,997,115.55	128.15	20,828,997,115.55	73,133,276,019.96
D	TOTAL REVENUE (B+C)	84,500,000,000	84,500,000,000	104,498,224,522.17	123.67	19,998,224,522.17	82,992,721,299.75
	<u>LESS: EXPENDITURE</u>						
10	Personnel Cost	42,532,172,000	42,527,222,000	38,483,902,947.83	90.49	4,043,319,052.17	36,623,413,779.40
11	Social Benefits	2,064,000,000	2,119,000,000	2,083,800,059.19	98.34	35,199,940.81	1,973,939,566.50
12	Consolidated Revenue Fund Charges [Other Charges]	171,726,000	171,726,000	175,858,385	102.41	(4,132,384.98)	1,594,567,914.78
13	Other Recurrent Cost [Over Head Cost]	17,836,700,000	18,937,867,000	17,275,405,713.35	91.22	1,662,461,286.65	15,590,448,511.37
21	Public Debt Charges [Loan Repayments]	4,442,000,000	4,442,000,000	3,169,669,937.95	71.36	1,272,330,062.05	1,986,193,684.95
14	Recurrent Grants and Contributions General	924,154,000	924,154,000	545,315,472.41	59.01	378,838,527.59	1,478,145,286.63
15	Miscellaneous Expenses	465,300,000	695,300,000	812,011,255.39	116.78	(116,711,255.39)	619,528,627.28
16	Others of General Nature	194,000,000	194,000,000	67,605,239.25	34.85	126,394,760.75	80,662,080.98
E	Total Expenditure	68,436,052,000	69,817,269,000	62,613,569,010.35	89.68	7,203,699,989.65	59,909,684,238.74
						-	-

F	OPERATING BALANCE (A+D-E)	16,063,948,00 0	14,682,731,00 0	51,795,649,352.4 9	285.26	27,201,924,511.8 2	42,922,260,403.62
	<u>APPROPRIATIONS/TRANSFE RS</u>					-	-
G	Capital Development Fund	15,380,000,00 0	25,962,197,07 5	35,061,979,264.7 8	135.05	9,099,782,189.78	33,011,266,562.95
29	Total Transfers	15,380,000,00 0	25,962,197,07 5	35,061,979,264.7 8	135.05	9,099,782,189.78	33,011,266,562.95
H	CLOSING BALANCE (F-G)			16,733,670,087.7 1			9,910,993,840.59

Jigawa State Government of Nigeria
Report of the Auditor General

Statement of Capital Development Fund
For the Year Ended 31stDecember, 2018

NOTES	DESCRIPTION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUALS N	INDEX %	VARIANCE N	2017 ACTUALS N
A	OPENING BALANCE			14,312,562,442.43			8,832,012,571.2
	ADD: CAPITAL RECEIPTS						
7	Capital Grants, Contributions & Reimbursements	21,688,000,000	21,688,000,000	3,476,749,073.25	16.03	(9,143,626,762.70)	12,544,373,237.3
8	Other Capital Receipts	21,268,000,000	21,268,000,000	16,800,712,464.71	79.00	(12,650,443,313.08)	8,617,556,686.9
18	Internal Loans	6,900,000,000	6,900,000,000	2,728,941,871.21	39.55	2,355,000,000.00	9,255,000,000.0
19	External Loans	2,250,000,000	2,250,000,000	1,860,566,261.49	82.69	(858,224,768.78)	1,391,775,231.2
29	Transfer from Consolidated Revenue Fund	15,380,000,000	25,962,197,075	35,061,979,264.78	135.05	7,049,069,487.95	33,011,266,562.9
B	TOTAL CAPITAL RECEIPTS	67,486,000,000	78,068,197,075	59,928,948,935.44	76.76	15,446,568,391.86	64,819,971,718.3
	LESS: CAPITAL EXPENDITURE						
17.1	General Administrative Services & Programmes	3,277,050,000	4,387,050,000	2,368,152,527.26	53.98	3,033,125,635.67	1,732,141,586.3
17.2	Economic Development Programmes	39,784,900,000	63,448,800,000	42,033,758,708.45	66.25	20,187,725,653.77	40,127,734,124.6
17.3	Law & Justice	234,000,000	216,000,000	122,737,629.08	56.82	93,262,370.92	210,881,686.0
17.4	Social/Human Development Programmes	27,838,050,000	30,912,773,000	20,780,681,288.87	67.22	10,507,434,045.92	17,268,664,450.1
C	TOTAL EXPENDITURE	71,134,000,000	98,964,623,000	65,305,330,153.66	65.99	33,821,547,706	59,339,421,847.1

D	CLOSING BALANCE (A+B-C)		8,936,181,224.21		14,312,562,442.4
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PART -II

GENERAL OVER VIEW

1. GENERAL OVER VIEW

1.0 INTRODUCTION

The received Account and the Financial Statements of the Government of Jigawa State for the year under review were subjected to examination, pursuant to section 125[2] of the Constitution of the Federal Republic of Nigeria, 1999 [as amended], and Jigawa State Audit Law, CAP. J4, S.16[1] and [2], 2012.

1:1 TREASURY DEPARTMENTS OPERATIONS

Internal Control test carried out revealed some lapses in the inter-departmental relationships and weak coordination of the Treasury Operations, which need to be harmonized. To that end, a report on the assessment of Internal Control on the Treasury Operation was issued by our Office, via Management Letter with No. AUD/GA/GEN/VOL.II/45, dated 3th October, 2018.

The main issues raised in the Report were the need for an improvement in the Internal Control system, proper operational synergy and adequate maintenance of Treasury Accounts Records.

1:2 OUTSTANDING MATTERS:

1:2:1 Previous Submissions

The actions so far taken on the previous submissions to the State Assembly were encouraging. It is on record that the 8th Assembly had made tremendous efforts to resolve on the recommendations contained on the 2014, 2015 and 2016 Reports of our Office, addressed to the House by the PAC, but as we are made to understand that, easy passage of the recommendations was constrained by the transition.

1:2:2 Statement of Accounting Policy

In preparation to the transition to IPSAS Accrual Basis of accounting, we have wrote a request letter to the State Accountant General to develop the State Accounting Policies, got approval of the Policies by the State Executive Council for the use in supporting disclosures, recognition and measurements of items on Annual submitted Accounts. The request was conveyed via letter with reference No. AUD/GA/GEN/V.II/48, of 27th May, 2019. Although the request is of recent, the request is with an eye to the future, ie. Implementation of IPSAS Accrual Basis of accounting and for noting.

1:2:3 Periodic Payroll/Biometric Data Verification

The committee constituted by the Office of the Accountant General to carry out the above State wide exercise some times in August 2018 had co-opted some staff of our Office, Letter number ESM/POL/S/T.II/64 of 20th September under reference, but to date, no report was made available to us.

We are therefore advising the Offices responsible for the Payroll/Biometric Data Verification to continue making efforts to conduct the periodic payroll validation and reporting at the appropriate time, in line with the best practice

1:2:4 Fixed Assets Register

The Accountant General has the responsibility to join hand with the Office of the Head of Civil Service in maintenance and updating Fixed Assets Registers at MDA levels. Position information on this important issue is to be obtained on an Annual Board of Survey Report of the Office of the Accountant General. The 2018 Board of Survey was constituted, according to notification letter copied to us, but we have not received any Report on the exercise, to date, therefore we are not in the position to know and comment on the level of compliance by MDAs on the maintenance of the Register, which our Office earlier communicated to them [the Chief Executives Officers of MDAs] via copies of our letter with reference No. AUD/GMA/GEN/VOL.I/014, dated 21st July, 2016.

It may not be an over emphasis to inform all Accounting Officers the importance of this accountability and transparency document, particularly with the transition issues, from the Cash Basis to Accrual, becoming long overdue. It is only with the maintenance and updating of the Register that detail of Legacy Assets [IPSAS 33], particularly Property, Plant & Equipment [PPE] will readily be obtainable within appropriate time, for accounting and reporting purposes.

1:3 OVERVIEW OF THE 2018 FINANCIAL YEAR

The general over view of the fiscal performance and financial activities of the State are highlighted hereunder, as preface to specific audit opinions, recommendations and conclusion.

1:3:1 Five [5] Year Financial Performance

The financial year 2018 recorded tremendous successes in Recurrent Revenue generation, particularly due to increased funding from the Federation Account. The realised Recurrent Revenue for the year under review of N105,056,231,837.72 was higher than the previous Financial Year [2017] by N22,018,767,465.06 or 20.96%.

However, the Capital Receipts dropped by N7,121,735,484.78 or 22.38 against that of the previous Financial Year receipts of N31,808,705,155.44. The Internally Generated Revenue also dropped by 1.80%, to N9,682,227,406.62, compared with 2017 performance. Favorable liquidity position was recorded on the aggregate, thus allowed enough fund for delivery of public goods and services during the year, given the stable exchange rate, averaging N351 to USD, across the past five [5] years.

Perspective view of the State's Five [5] Years comparative Financial Performance is shown on table below.

FIVE [5] YEARS FINANCIAL PERFORMANCE

ITEM	2018	2017	2016	2015	2014
	N	N	N	N	N
[A] RECEIPTS:					
Internally Generated Revenue	9,682,227,406.62	9,859,445,279.71	9,425,602,373.11	11,568,869,321.66	6,338,020,342.83
Statutory Revenue Allocation	47,551,899,966.57	31,638,752,297.13	22,812,364,291.78	34,332,101,197.70	43,132,505,670.64
Value Added Tax	12,857,521,735.72	11,290,404,232.93	9,279,657,709.77	9,102,852,466.73	9,542,644,221.36
Primary Education Finance	15,557,511,076.10	14,801,287,583.40	14,316,870,414.93	14,594,060,981.50	13,848,954,477.01
60% PHCA Staff Cost	1,410,822,807.71	1,187,498,492.98	1,553,435,577.79	1,360,368,869.18	1,535,021,012.84
Miscellaneous Receipts from Federation	17,438,241,529.45	14,215,333,413.52	13,220,260,074.57	-	-
Cap. Reimbursements	3,476,749,073.25	12,544,373,237.30	4,612,305,415.99	10,755,445,727.68	10,540,259,647.84
Other Capital Receipts	16,800,712,464.71	8,617,556,686.92	5,115,892,298.22	1,307,587,295.55	11,912,174,097.21
Receipts/Deposits with the Government	369,158,715.55	44,501,017.27	39,617,284.68	95,805,457.56	-
Internal Loan	2,728,941,871.21	9,255,000,000.00	8,617,000,000.00	12,000,000,000.00	517,217,407.27
External Loan	1,860,566,261.49	1,391,775,231.22	25,218,275.23	-	-
Other Income [Investment/Sales of Assets]	8,830,600.00	224,055.72	172,210.69	5,362,640.56	10,969,034.38
TOTAL	129,743,183,508.38	114,846,151,528.10	89,018,395,926.76	95,122,453,868.12	97,943,539,209.95
[B] PAYMENTS:					
Personnel Cost [P/Education Inclusive]	38,483,902,947.83	36,623,413,779.40	35,526,431,533.23	35,616,626,236.89	32,427,675,126.58
Social Benefits [Pension & Gratuity]	2,083,800,059.19	2,086,521,163.70	1,527,053,548.58	1,119,747,486.87	1,607,673,444.49
CRF- Other Charges	175,858,384.98	1,594,567,914.78	1,925,766,623.97	1,876,681,004.62	2,395,299,981.16
Over Head Cost [Other Recurrent Cost]	17,275,405,713.35	15,591,608,391.83	11,452,907,762.11	14,751,864,385.53	19,393,937,176.92
Recurrent Grants & Contributions	545,315,472.41	1,478,145,286.63	301,600,246.00	498,544,066.91	574,476,833.64
Miscellaneous Expenditure	812,011,255.39	619,528,627.28	445,128,950.48	420,353,585.35	559,633,675.54
Others of General Nature	67,605,239.25	80,662,080.98	22,430,390.00	552,119,911.89	224,761,647.77
PDC –Loans Repayments	3,169,669,937.95	1,915,899,075.12	1,554,031,086.07	-	-
Capital Expenditure [Purchase/Construction]	65,305,330,153.66	59,339,421,867.19	26,620,410,796.91	27,368,597,441.34	39,940,882,988.06
TOTAL	127,918,899,164.01	119,329,768,186.91	79,375,760,937.35	82,204,534,119.40	97,124,340,874.15

1:4 THE CASH FLOW STATEMENT

The Cash Flow Statement has an opening balance [ie. Cash and its equivalent as at 01/01/2018] of N20,149,062,678.81. Inflow into State Public Funds during the year amounted to One Hundred and Twenty Nine Billion, Seven Hundred and Forty Three Million, One Hundred and Eighty Three Thousand, five Hundred and Eight Naira, Thirty Eight Naira [N129,743,183,508.38]. The corresponding fund outflow stood at the total sum of One Hundred and Twenty Seven Billion, Nine Hundred and Eighteen Million, Eight Hundred and Ninety Nine Thousand, One Hundred and Sixty Four Naira, One Kobo [N127,918,899,164.01] and a closing balance [Cash & its Equivalent] as at year end of N21,973,374,023.18. Taken as a whole, the Statement indicated a very high liquidity position that tallied with the Financial Assets, contained in the Financial Position Statement [Assets & Liabilities].

1:4:1 Supplementary Appropriations

The Liquidity position highlighted above was due to a drastic increase in total recurrent revenue overturn, recorded during the Financial Year under review. It was for this reason that the State Approved Estimate was revised by the total sum of N29,324,000,000, to enable the release of the fund surplus for the finance of over arching Development Programmes [28,465,000,000] and Other Recurrent Cost [N859,000,000], during the year under review, via Supplementary Appropriation [Jigawa State Law No.8], been passed and assented, subsequently, on 3rd September, 2018.

The concern here is that Budget revision through supplementation should not be regarded as an Annual event, aimed at increasing Budget size. Looking at the trends, the Budget [size] was increased annually by means of supplementary Appropriation instead of realigning funding deficits and surpluses, without necessary changing the Budget size, in the process. In fact, arbitrariness in avoidable change of Budget size could be a sign of poor planning.

Worthy of noting here, particularly with regards to programme votes under Capital Expenditure, was the fact that many augmented codes during the year under review, could have been accommodated within the original estimates, thus making the augmentations unnecessary and ridiculous.

Refer to Notes 17.1, 17.2, 17.3 and 17.4 for confirmation of the above assertion.

1:5 ASSETS AND LIABILITIES [FINANCIAL POSITION]STATEMENT

The Assets and Liabilities Statement of the Government provides, among other information, the Liquidity Position of the State at a particular period. The Financial Position of the Government of Jigawa State for the period under review showed Total Assets of N28,124,224,198.24, out of which the sum of N21,973,347,023.18 or 78.13% represented Liquid Assets as at year end, 31st December, 2018. The remaining N6,150,877,175.06 was the Government Investments in shares and other portfolios.

The Public Fund balances, on the Liabilities side, amounted to N25,669,851,311.92, for which the Government of Jigawa State owed the citizens to account for, in the next Financial Year, 2019.

The following are highlights on the components of the Financial Position Statement:-

1:5:1 [a]Cash and Bank Balances [Liquid Assets]

The balances of MDAs Accounts [Cash in Hand], Treasury Bank Account Balances [Cash at Bank], together with Other Cash Holdings represented the State's Liquid Assets. As earlier noted the State's Liquid Assets stood at N21,973,347,023.18.

1:5:1 [b] State Treasury Bank Balances

The sum of Fourteen Billion, Five Hundred and Forty Eight Million, Five Hundred and Twenty Four Thousand, Five Hundred and Thirty Six Naira, Nineteen Kobo [N14,548,524,536.19] out of the total Cash Holdings [Liquid Assets] mentioned on the foregoing paragraph, represented the value in the State Treasury Bank Accounts, which was disclosed on the face of the Position Statement of the Accountant General's Account. The requested evidence or proof to support the balance had not been provided to Audit for confirmation, up to the time of compiling this Report. The sum of N9,552,376,874.90 out of those balances were in respect of eight number [8No.] Bank placement Accounts.

Refer to Note Nos. 22 & 23 for details of the MDAs' Bank Accounts and Treasury Bank Accounts Balances respectively, as at 31st December, 2018.

1:5:1 [b] Other Cash Holdings [Short Term Loans]

Short Term Loans extended to Individuals and Corporate Bodies during the year, as provided by the Final Accounts Department, amounted to Nine Hundred and Sixty Million, One Hundred and Ninety One Thousand, Four Hundred and Twenty Nine Naira, Sixty Six Kobo [N960,191,429.66]. The loans were essentially targeted at Youth empowerment and Entrepreneurship development. The Programme started in 2016 with clear applicable terms and conditions.

The Treasury is advised to be reconciling the Figures and ascertaining recoveries made within the terms and conditions of the Loans.

Details are on Note No. 24 to this Report for guidance.

1:5:2 Long Term Investments

Government investments in quoted and un-quoted share holdings, as well as Investments in Associates are entrusted to the State's Investments & Properties Company Limited. The Investments had grown from N958,100,681.87 in 2017 to N1,062,930,159.13 in 2018, with some port folio changes.

Refer to Note No. 25 to this Report for details of the State Government holdings and their Market Values as at year ended 31st December, 2018 and the corresponding Financial Year 2017 columns, compared.

1:5:3 Investments in Government owned Companies

The audit stands on its earlier opinion as expressed in the 2016 Auditor General's report that "the investments in Government owned companies should be substantiated and the treasury to conduct a reconciliation initiative for ascertainment of the Government financial investment in the enumerated companies", and advise Government accordingly, having due regards to the ages of the various Loans and Advances extended; some were on records as far back 1998. And some of those beneficiaries were claiming the complete settlement of their respective receipts [Loans/Advances], even though they could not provide the evidence of the claimed settlements.

Refer to Note No. 26 to this Report for details of the Loans/Advances and names of the affected entities.

1:5:4 Foreign/External Loans [Receipts]

The approved provision for draw downs in respect of the only two active World Bank Loan funded programmes in the State [IFAD/CBARDP-JARDA and Fadama III] for the year under review was N2,250,000,000, as revised. Total amount accessed stood at N1,860,566,261.49, representing an overall performance of 82.69%.

Refer to Note No. 19 & 19.1 for details of the Loan Receipts, Debt services and the reconciled Foreign Loan balances, provided by the State Debt Management Office, and analyzed as at year ended, 31st December, 2018.

1:5:5 Domestic/Internal Loans [Receipts]

The Internal Loans accessed by the State Government during the Year and made available the State Ministry of Finance was N2,728,941,871.22, against the sum of N1,800,000,000 envisaged for the Financial Year. The amount received from the Federal Government as Budget Support Facility Loan during the Year was the sum of

N700,000,000.00, while the remaining sum of N2,028,941,871.22 received were ‘Other Federal Government Loans’ for which no explanation could be offered by the State Ministry of Finance. The other Internal Loans were one-off receipts, dating as far back as late 2015.

Refer to Note No. 18 for details of the Internal Loan Receipts by the State, as at date.

1:6 CONSOLIDATED REVENUE FUND [CRF]

The Consolidated Revenue Fund had a total cash made available for expenditure of N79,347,239,098.06, after the transfer of N35,061,979,264.78 to Capital Development Fund [CDF]. Total expenditures [Recurrent] charged to this Fund was the sum of N62,613,569,010.35, leaving a closing balance of N16,733,670,087.71, as at year ended 31st December, 2018.

Summary of the Fund Account is as shown in the table below:-

Opening balance	N	N	N
			9,910,993,840.67
IGR- Tax Revenue	2,279,216,756.80		
Non Tax Revenue	7,403,010,649.82		
Sub-total [IGR]		9,682,227,406.62	
SRA	47,551,899,966.57		
VAT	12,857,521,735.72		
PEF [SR]	15,557,511,076.10		
60% LGCs Fund for PHCD Staff Cost	1,410,822,807.71		
Other Miscellaneous Fed. Receipts	17,438,241,529.45		
Sub-total [other Recurrent Revenue]		94,815,997,115.55	
TOTAL RECEIPTS DURING YEAR		104,498,224,522.17	
Transfers made to CDF during year		[35,061,979,264.78]	
Sub-total -Retained Revenue			69,436,245,257.39
FUND AVAILABLE FOR EXPENDITURE			79,347,239,098.06
TOTAL RECURRENT EXPENDITURE			[62,613,569,010.35]
Closing Fund Balance [31/12/2018]			16,733,670,087.71

1:6:1 Revenue General

Total revenue received into the State Public Funds [CRF & CDF] amounted to N129,743,183,508.38 during the year under review. Details of the revenue performance are as follow:-

[a] Internally Generated Revenue

The Internally Revenue collection drop of N177,217,873.09, representing 1.80%, against the sum of N9,958,445,279.79 collected in 2017. The 2018 collection stood at N9,682,227,406.62. The IGR-fiscal performance was, 94.83%, representing a revenue Short Fall of N830,772,593.38, against the approved estimate of N10,513,000,000 for the year, suggesting for more effort in Internal Revenue generation.

Further analysis on the performance of the IGR revealed that, the low performance of the under listed seven [7] out of the eleven [11] revenue centers/codes, contributed to the aggregate short fall observed above, viz:-

ORG-CODE	ORGANISATION	APPROVED ESTIMATE N	REVISED ESTIMATE N	ACTUAL REVENUE N	PERF. INDEX %	SHORT FALL N
120212	Interest Earned -General	1,521,500,000	1,521,500,000	812,755,611.64	53.42	(708,744,388.36)
120210	Repayment & Refund [Loans and Advances] – General	2,162,000,000	2,162,000,000	1,657,441,699.65	76.66	(504,558,300.35)
120101	Independent Revenue	2,656,250,000	2,656,250,000	2,252,867,691.36	84.81	(403,382,308.64)
120207	Earnings	178,186,000	178,186,000	101,482,206.00	56.94	(76,703,794.00)
120213	Reimbursements & Reimbursements	2,583,000,000	2,583,000,000	2,551,201,798.71	98.77	(31,798,201.29)
120104	Withholding Tax – General	17,000,000	17,000,000	4,619,493.04	27.17	(12,380,506.96)
120106	Other Taxes	4,000,000	4,000,000	0	0	(4,000,000.00)

The recording and return of Revenue collection by MDAs and relevant collection and accounting Agencies need improvement. The introduction of STA has made significant impact on the accounting aspect, but there is the need to properly documentation, return of collection transcript, analysis, and reporting of revenues, right from MDAs to the Treasury Head Quarter. The available Notes for IGR, as per the submitted Account to our Office were over condensed, not detailed enough to show the MDAs efforts, therefore not able to report on individual Organisations collection performance.

[b] Receipts from the federation and other Transfers

The Statutory Revenue, Value Added Tax and other Miscellaneous Receipts from the Federation Account, as well as Capital Grant, Contribution & Re-imbursements had improved significantly, against the previous Financial Year [2017], indicating the ever increasing dependence on the Federation allocation to run the Government affairs. The total collections stood at N94,815,997,115.55, representing 90.74% of the State total Recurrent Revenues during the Financial Year. The table below showed that all the Federation Allocation centers have recorded appreciable Surpluses against the approved Estimates, viz:-

S/N	ORGANISATION	APPROVED ESTIMATE N	REVISED ESTIMATE N	ACTUAL REVENUE N	PERF. INDEX %	SURPLUS [SHORT FALL] N
	Total for Other Revenue Sources	73,987,000,000	73,987,000,000	94,815,997,115.55	128.15	20,828,997,115.55
1	Statutory Allocation	39,125,000,000	39,125,000,000	47,551,899,966.57	121.54	8,426,899,966.57
2	Value Added Tax	12,512,000,000	12,512,000,000	12,857,521,735.72	102.76	345,521,735.72
3	Special Releases (primary Education Financing)	16,200,000,000	16,200,000,000	15,557,511,076.10	96.03	(642,488,923.90)
4	Local Government 60% Primary Health Care Development Agency Staff Cost	1,650,000,000	1,650,000,000	1,410,822,807.71	85.50	(239,177,192.29)
5	Other Miscellaneous Receipts From the Federation Account	4,500,000,000	4,500,000,000	17,438,241,529.45	387.52	12,938,241,529.45

Further details are on Note No. 2 to this Report.

In conclusion, the IGR Performance of 9.26% in relation to the Federation Allocation was far from expectation. State revenue generating Agencies still need to develop strategies, improve collection machineries and device contemporary method of broadening the State Revenue base, to enhance efficient collection and block leakages. The informal sector of the economy to be reached by the Revenue Collector's net, through effective and robust Tax Database.

The Single Treasury Account [TSA] now been operated in the State Finances has improved the revenue collection and accounting efficiency. And with the current initiatives, particularly Electronic Tax Data Base coming on board, there is prospect for a

sustained or even improvement in the State revenue generation if the needed human ware [human resource] will be developed alongside this innovation.

1:6:2 Expenditure General

The other major component of the Consolidated Revenue Fund Statement is the Expenditure. Total expenditure incurred during the Financial 2018 is made up of N38,659,761,332.81 for Personnel Cost, N23,953,807,677.54 for Other Recurrent Cost and the remaining N65,305,330,153.66 was for the financing of Capital Development programmes. Therefore, in total, the sum of N127,918,899,164.01 was expended by the Government during the Financial Year under review.

By rating the funding across the major expenditure components, financing of Capital Development Programmes was 50.93%, Personnel Cost 30.26% and the remaining 18.81% represented the expenditure on Other Recurrent Cost [Over Head Cost]. The Budget performances were 65.98%, 90.54%, and 88.33% for Capital Developments, Personnel Cost and Other Recurrent Cost, respectively.

Whereas savings are recorded on all the above three [3] major components of the Expenditure, in-depth analysis indicated that, some MDAs have encountered expenditure overruns during the 2018 Budget implementation on their respective votes, details [using the revised Budget] presented are as follow:-

[a] Personnel Cost

The Personnel Cost was observed to have over expenditures affecting 18No. Ministries, Departments and Agencies, as shown on the Table below:-

Table 1:6:2 [a]

S/N.	ORGANISATION	INITIAL ESTIMATES N	REVISED ESTIMATES N	ACTUAL EXPENDITURE N	INDEX %	OVER EXPENDITURE N
1	Guidance & Counseling Department	1,752,000	1,752,000	1,791,769.00	102.27	(39,769.00)
2	Nomadic Education Agency	417,899,000	417,899,000	438,786,744.87	105.00	(20,887,744.87)
3	Jigawa State Polytechnic	474,300,000	474,300,000	479,157,815.58	101.02	(4,857,815.58)
4	Jigawa State College of Education	979,392,000	979,392,000	989,306,851.67	101.01	(9,914,851.67)

5	Science & Technical Education Board	482,868,000	482,868,000	511,052,170.55	105.84	(28,184,170.55)
6	Jigawa State Scholarships Board	7,964,000	7,964,000	8,396,494.23	105.43	(432,494.23)
S/N.	ORGANISATION	INITIAL ESTIMATES N	REVISED ESTIMATES N	ACTUAL EXPENDITURE N	INDEX %	OVER EXPENDITURE N
7	Institute of Information Technology	202,100,000.0	202,100,000	212,769,058.46	105.28	(10,669,058.46)
8	Birniwa General Hospital	146,000,000	146,000,000	157,507,047.15	107.88	(11,507,047.15)
9	Gwaram Cottage Hospital	115,379,000	115,379,000	115,996,738.82	100.54	(617,738.82)
10	Primary Health Care Development Agency	133,805,000	133,805,000	178,000,553.16	133.03	(44,195,553.16)
11	Rasheed Shekoni Specialist Hospital	774,000,000	774,000,000	800,313,158.79	103.40	(26,313,158.79)
12	Jigawa State Sports Council	71,000,000	51,000,000.0	58,453,041.63	114.61	(7,453,041.63)

Chief Executives of Ministries, Departments and Agencies are therefore advised to always observe the relevant provisions of the State Financial Instructions [2013] and adhere to Budget implementation guidelines issued annually by Ministry of Finance and Economic Planning in order to minimize or absolutely eliminate instances of the Budget overruns, which put Budget credibility into question.

[b] Other Recurrent [Overhead] Cost

MDAs that recorded over expenditure under Other Recurrent Cost [Overhead Cost] are twenty five in number[25No.], as detailed on the table below:-

Table 1:6:2 [b]

S/N.	ORGANISATION	INITIAL ESTIMATES N	REVISED ESTIMATES N	ACTUAL EXPENDITURE N	INDEX %	OVER EXPENDITURE N
1	(Council Affairs Department	9,200,000	9,200,000	14,777,034.08	160.62	(5,577,034.08)
2	Directorate of Local Government Audit	94,000,000	144,000,000	225,357,184.13	156.50	(81,357,184.13)
3	State Universal Basic Education Board	942,372,000	974,372,000	1,320,248,787.07	135.50	(345,876,787.07)
4	Babura General Hospital	4,000,000	4,000,000	4,635,102.00	115.88	(635,102.00)
5	Sule Tankarkar - PHCD/MO	6,608,000	6,608,000	6,787,256.00	102.71	(179,256.00)
6	Office of the Provost College of Nursing & Midwifery	43,000,000	43,000,000	43,392,362.00	100.91	(392,362.00)
7	School of Nursing B/Kudu	15,000,000	22,500,000	31,050,000.00	138.00	(8,550,000.00)
8	School of Nursing Hadejia	12,000,000	12,000,000	21,564,790.00	179.71	(9,564,790.00)
9	Jigawa State Broadcasting Corporation (Television)	16,600,000	16,600,000	23,840,330.00	143.62	(7,240,330.00)
10	Alternative Energy Fund	1,800,000	1,800,000	3,304,988.90	183.61	(1,504,988.90)

Chief Executive Officers are therefore advised to efficiently monitor Budget implementation through effective expenditure controls system at MDA Levels. They may not rely on the Treasury Operations to hint them on any likely over spending on vote[s] under their control, because the Expenditure Control at the Treasury is based on disbursement, instead of the normal standard using transcript information [Returns].

[c] Other Matters under the Consolidated Revenue Fund**[I] Public Debt Charges**

Appropriated under this item of CRFCs are Debts repayments in any give financial year. Some debts servicing, specifically the foreign ones, are normally agreed upon multilaterally and repayments effected at source by Federation Account Allocation Committee [FAAC], while others are made at the State Treasury, Ministry of Finance.

The Debt Management Office, under the State Accountant General has the mandate to maintain credible Debt information; carry out periodic reconciliation, analyze and produce reports, including Debt Sustainability Report.

[i] Position of Foreign Loans

The State’s total Foreign Loans Stock [Balance] was arrived at N11,198,237,406.98 as at year end, 2018. The figure is observed to be on the increase, even though repayments are made, as at when due. The State Debt Management Office shall therefore confirm this figure, derived from the documents they provided.

Refer to Note No. 19.1 to this Report for details of the Public Debt [Foreign Debt] Balance as at end of the Financial Year under review.

[ii] Repayments of Foreign Loans [At Source Deductions]

The Financial Year 2018 Debt Servicing been effected at source [FAAC–Foreign Debts servicing] as at period end was obtained from the Treasury and a comparison with the Debt Management Office figure revealed a difference of N64,245,038.58, representing over deductions the Federation Account Allocation Committee.

Summary of the observe difference noted above is on the table hereunder:-

Table 1:6:2 [c][ii]

DETAILS	N
TOTAL [Deductions per the State DMO Schedule	271,007,699.98
LESS: Repayments as per FAAC [Foreign Debt]	335,252,738.56
Difference -representing over deduction	(64,245,038.58)

The Department of Debt Management, State Ministry of Finance to explain the al discrepancy.

[iii] Position of Domestic Loans

The State Government had five number [5No.] established Loans as at year ended, December, 2018. However, the Treasury provided repayments details covering one unkn Loan category, and named it ‘Other Federal Government Loans’ which we could ascertained.

The State Domestic Loans balance as at year end amounted to the sum N36,916,417,227.22, as detailed below:-

S/No.	DESCRIPTION	PRINCIPAL AMOUNT N	YEAR END BALANCE N
1	Conditional Budget Support [No Term yet]	16,769,000,000.00	16,769,000,000.00
2	Small & Medium Enterprises Loan	2,000,000,000.00	1,444,444,444.40

3	ECA/Infrastructure Loan	10,000,000,000.00	8,416,666,666.92
4	Commercial Agric. Credit Scheme [CACS]	5,000,000,000.00	4,479,166,666.72
5	Local Contractors Committee	NA	3,778,177,577.96
6	Other Federal Government Loans	NA	2,028,941,871.22
	TOTAL		36,916,417,227.22

[III] Treasury Clearance Accounts

The sum of N1,471,397,349.94 standing as Treasury Clearances represented miscellaneous failed transactions, outstanding obligations for Contractors and Suppliers which were recognized and classified as such by the System [IFMIS] while generating the Base Line Report, hence it appeared under 'Other Liabilities' on the Position Statement. The figure needs to be segregated properly to account for what may constitute Internal Loan and External Loan stocks.

No figure could be established as Internal Loan or External Loan due for repayment during the reported Financial Year that remained outstanding [Liabilities], rather, the Figures were lumped up under Treasury Clearances against the best practice.

Refer to Note No. 28 to this Report for details.

1:7 CAPITAL DEVELOPMENT FUND [CDF]

The total receipts into the Capital Development Fund during the Year stood at N59,928,948,935.44, including the appropriation transfer of N35,061,979,264.78 from the Consolidated Revenue Fund, and an opening balance of N14,312,562,442.43. Capital expenditure stood at N65,305,330,153.66, representing 50.93% of the total expenditure of the State for the Year under review as noted earlier. Compared to the revised budgeted of N98,964,623,000, the expenditure performance was 65.99%, against 76.03 in previous financial year. The Fund had a closing balance of N8,936,181,224.21 for the Financial Year under review.

Refer to details on the Statement [CDF] and explanatory Note Nos. 17.1 to 17.4 on this Report.

1:7:1 Capital Expenditures Settlements

More than 90% of Annual Capital Expenditures are settled at the State Treasury, thus sharing the expenditure control responsibility between Projects implementing Agency and the State Treasury Operations, rather than with the Implementing Agency all alone.

1:7:2 Expenditure Overruns

A number of fifty one [51] programmes, cutting across the four number established Sectors, have recorded Over Expenditure of varying magnitudes.

The expenditure overruns recorded on the Capital Expenditure Votes during the Financial Year under review are indicated on the table below:

Table 1:7:2**A- ADMINISTRATIVE SECTOR**

S/No	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES	2018 REVISED ESTIMATES	2018 ACTUAL EXPENDITURE	INDEX %	OVER EXPENDITURE
1	010017	State Emergency Management Agency's Programmes	50,000,000	50,000,000	92,078,604.00	184.16	(42,078,604.00)

B – ECONOMIC SECTOR

S/N	CODE	ORGANISATION	INITIAL ESTIMATES	REVISED ESTIMATES	ACTUAL EXPENDITURE	INDEX %	OVER EXPENDITURE
2	020020	Veterinary Clinics	40,000,000	21,900,000	36,458,806.55	166.48	(14,558,806.55)
3	020050	Business Development Support Services	40,000,000	4,284,000	21,697,075.00	506.47	(17,413,075.00)
4	020315	Bamaina -Zazuka Road	10t	10t	39,698,203.34	VALUE!	(39,698,203.34)
5	020326	Maintenance of Township Roads	50,000,000	5,000,000	26,684,123.50	533.68	(21,684,123.50)
6	020501	Commissioners Residences [G-9 Quarters]	10,000,000	10,000,000	13,854,235.70	138.54	(3,854,235.70)
7	020507	Renovation of SSG & Head of Service Official Residences	50,000,000	50,000,000	129,131,563.00	258.26	(79,131,563.00)
8	020518	Land & Properties Compensation	300,000,000	490,000,000	913,846,506.45	186.50	(423,846,506.45)
9	020520	Development of Layouts & Acquired Lands	45,000,000	4,000,000	38,125,987.60	953.15	(34,125,987.60)
10	020521	Aerial Photography & Mapping	10,000,000	4,000,000	13,897,556.48	347.44	(9,897,556.48)
11	020522	Acquisition of Lithographic & Survey Equipment	15,000,000	2,000,000	24,888,457.92	1,244.42	(22,888,457.92)
12	020514	State Capital Development Projects	60,000,000	60,000,000	1,095,990,680.08	1,826.7	(1,035,990,680.08)

C- SOCAIL DEVELOPMENT SECTOR

S/N	CODE	ORGANISATION	INITIAL ESTIMATES N	REVISED ESTIMATES N	ACTUAL EXPENDITURE N	INDEX %	OVER EXPENDITURE N
13	060300	Women Development Programmes	60,000,000	60,000,000	64,704,766.69	107.84	(4,704,766.69)
14	060302	Child Development Programme	10,000,000	10,000,000	37,181,386.65	371.81	(27,181,386.65)
15	060010	UBEC Special Intervention Programme [Capacity Building and Instructional Materials]	300,000,000	300,000,000	301,803,564.00	100.60	(1,803,564.00)
16	060025	College of Education [Projects & Programmes]	524,000,000	524,000,000	617,531,333.78	117.85	(93,531,333.78)
17	060213	Leprosy Referral & T.B. Hospital, Hadejia	27,000,000	27,000,000	101,267,928.00	375.07	(74,267,928.00)
18	010100	Public Enlightments & Information Equipment	3,000,000	3,000,000	29,380,500.00	679.35	(17,380,500.00)

PART – III

APPROPRIATION AUDIT [DOMESTIC REPORTS]

2. APPROPRIATION AUDIT

2:0 INTRODUCTION

The submission of the Account and related Financial Statements of the Government of Jigawa State by the Accountant General on the 28th of March 2019 was an improvement judged from the previous timelines. However, the gaps between the standard IPSAS Cash Basis and the Accountant General's Report, in both contents and format was wide, resulting in many pre-submission sittings that paved the way for the final submission on 28th May, 2019.

2:1 ROUTINE/CONTINUOUS AUDIT ASSIGNMENTS

2:1:1 Reports and Queries issued during the Financial Year 2018

Inspection Reports/Queries issued to Ministries, Departments and Agencies of Government during the year were twenty four in number [24].

The Reports issued included Post-Procurement Reports [Table-2:1:1(b), items 5 &14], suggesting for improvements in accounting of Government resources, realisation of Value for Money, and substantive advices and recommendations for the Audited Organisations to adhere to, for good stewardship and transparency in managing public resources. Nine [9] out of the issued Reports were responded satisfactorily, while the remaining fifteen [15] were either not replied or responded unsatisfactorily.

Details of the issued, answered and unanswered reports are contained on Tables hereunder.

Table 2:1:1[a]

REPLIED REPORTS -2018 FINANCIAL YEAR

S/N	DATE	REFERENCE NO	ORGANIZATION	AMOUNT	REMARKS
1	18/09/18	AUD/INSP/DGA/V.I/293	Ministry of Water Resources	236,055,900.00	Undocumented Payment Vouchers. Replied via letter No. MWR/ADM/AUD/19.T/V.I/157, dated 16 th October, 2018.
2	21/11/18	AUD/PA/DCDA/2017	Dutse Capital Development Authority	907,000.00	No Executive Approval to back the fund release and utilisation for the expended amount quoted. Report responded via Letter No. DCDA/ADM/308/1, of 22/11/2018.

3	08/11/18	AUD/PME/54/2001/22	RUWASA	94,817,890.00	Over Expenditure, replied via Letter referenced No. RWSTN/GEN/4/VOL.1/IX/679, dated 22/11/2018.
S/N	DATE	REFERENCE NO	ORGANIZATION	AMOUNT	REMARKS
4	30/05/18	AUD/PME/VOL.I/3	State W/Board		Purchase of 2No. [650KVA] Basic Perkin G/Sets [UK Assembled]; no detailed expenditures to support the quoted amount. Replied via Letter No. JSWB/SEC/013/VOL.III/266, of 10/07/2018.
5	04/04/18	AUD/PME/E/V.I/135	MOW & T –NEW F/ROADS, DRAINAGES	1,852,324,347.84	Construction of 6No. Feeder Roads and direct labour works for reconstructions of culverts, drainages and rehabilitation of a bridge. Responded via letter with reference No. MOT & T/S/ADM/009/280, of 03/07/2018
6	04/04/18	AUD/PME/E/V.I/136	MOW & T –NEW F/ROADS, DRAINAGES & REPAIRS OF BRIDGES/CULVERTS	23,963,486.86	Responded via letter with reference No. MOT & T/S/ADM/009/280. The Report covered some releases for Direct Labour Roads maintenance/drainage Works
7	18/04/19	AUD/PME/VOL.I/3/93/9	SULE LAMIDO UNIVERSITY, K/H: CONSTRUCTION OF SENATE BUILDING & VC-LODGE.	1,827,840,863.10	Responded satisfactorily, via letter No. SLU/BUR/AUG/36/VOL.I/50, dated 26/06/2019. Amount involved was N331,832,719.15
8	18/02/19	AUD/PA/SEMA/VOL.I/I	Verification of 2018 approved fund releases to State Emergency Management Agency [SEMA]	500,000.00	Unsupported Payments; no evidence of value claims by the Payees, and the Payee signatures not on the payments documents. The Report was replied satisfactorily, via letter with Reference No. SEMA/ADM/038/VOL.VI/348 of 28/02/19
9	18/02/19	AUD/PRA/P/VOL.I/2	State Polytechnic, Dutse	250,200.00	Expenditure incurred in excess of the actual fund receipt. Report was satisfactorily responded, via letter with Reference No. JSP/CA/CWB/G/VOL.1/31 of 03/03/2019

		TOTAL		4,035,659,487.8 0	
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Table 2:1:1[b]

**AUDIT INSPECTION REPORTS UNRESPONDED/PARTIAL REPLIED
-2018**

S/NO	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT	REMARKS
1	03/10/18	AUD/GA/GEN/V.II/45	State Treasury, Ministry of Finance	1,135,000,000.00	[a] improper maintenance of Treasury Operation Ledgers; Capital Expenditure Cash Book not classified, Salary and other Subsidiary Accounts not been reconciled, periodically [at least monthly]. [b] discrepancy; the 2017 Board of Survey Report not in agreement with the Desk Officers Records [Bank Placements] for Access Bank & Heritage Bank , A/Cs. Lack of Treasury Operations synergy. [c] Advised the Accountant General to exercise general management and super-vision of the State Treasury in observance of the requirements of F.I. as contained in Chapter 2 therein, to avoid re-occurrences in [a] & [b] above.
2	03/05/18	AUD/INSP/GDA/V.I/292	Budget & Economic Planning Directorate	3,299,150.00 NA	[a] Undocumented expenditures [b] Non maintenance of Vote Books.
3	04/10/18	AUD/INSP/GDA/V.I/290	State Fire Service Directorate	433,000.00	Over Expenditure on Economic Code 32081 [2017 Account]
4	18/04/19	AUD/GA/GEN/I/148	Office of the Head of Service	7,755,285.00	Payment of Severance Gratuities to 2No. Career Officers not due. Amount to be refunded to Government coffer, as the Law quoted to back the claim did not apply to Career Public Officers, but intended for Tenure Appointees.
5[a]	15/11/18	AUD/PME/54/2001/-	Ministry of Works & Transport	42,015,340,724.69	17No. State Roads Construction works verified and reported, on post procurement basis. All works had been executed with good workmanship, mostly to completion, with the exception of the three[3] under listed, viz:- [a] Kijawal – Dabi Asphalt overlay was abandoned.

					<p>[b] slow pace of execution of Road Network and Drainages at College of Agriculture, Hadejia.</p> <p>[c] A change of Project scope at Gwaram–Basirka Road Rehabilitation Contract, though there was no financial commitment, there was the need to back up the change with necessary formalization evidence, being a signed contract.</p>
S/NO	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT	REMARKS
5[b]	15/11/18	AUD/PME/54/2001/-	Ministry of Works & Transport	4,865,135,037.55	<p>Worth of projects execution under Township Roads construction [10No.] across the State. Works had been carried out successfully with only 3 cases observed, as follow:-</p> <p>[a] Kaugama Township Road was abandoned by Messrs. Rocard Construction Co. Ltd.</p> <p>[b] Township project at SuleTankarkar was revoked at Valuation [Certificate] No.1 stage, amounting to N12,512,218.79.</p> <p>[c] Kafin Hausa Township Project was also revoked at V[C] No.1 Stage, amounting to N327,943,222.43, paid to the Company [Messrs. Triacta Nig. Ltd.]</p>
5[c]	15/11/18	AUD/PME/54/2001/-	Ministry of Works & Transport	2,262,236,734.10	<p>The performance of Contract Execution under this programme [Feeder/Rural Roads Construction] was generally satisfactory, with an average of 80% completion of the 9No. projects across the State.</p>
5[d]	15/11/18	AUD/PME/54/2001/-	Ministry of Works & Transport	616,737,844.26	<p>Worth of consultancy services payments to 13No commissioned Consultants for services rendered during the period [2015 to 2017]. 3No. sites visited showed no sign of the Consultants' presence on their respective sites as at the time of the visits, viz:-</p> <p>[a] Land Base Engr. Services Ltd. –for Eastern By Pass Road</p> <p>[b] UKM Civil Engr. Consultants Ltd –for 5no. New Roads Projects across the State, on two[2] occasions.</p>

6	21/02/18	AUD/GA/GEN/V.II/46	Budget & Economic Planning Directorate	2,750,000,000	[a] Lack of correlation between the CTW [No.14] and the Revised Contingency Fund [2018], observed. [b] 2 nd Supplementary Appropriation [requested], said to account for item [a] above, not yet submitted to Audit for verification. No reply to the issued letter, which was acknowledged as received.
7	14/12/17	AUD/DGA/MPR/VOL.I/04	Local Government Audit Directorate	NA	A standing request for Accounting information, denied the Audit Officer access to Financial information/records by the Directorate [2017, 2018 Working Materials], not responded.
8	27/12/18	AUD/PME/8/92/V.I/134	High Court of justice [direct purchase]	15,918,585.20	The evidence of acquisition of a House No. D-1, Abubakar Rimi Housing Estate, Fatara, Dutse by the Court, not provided and this Report was not responded.
S/NO	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT	REMARKS
9	27/12/18	AUD/PME/8/92/V.I/134	Sharia Court of Appeal [Direct Purchase]	15,918,585.20	The evidence of acquisition of a House No. A-16, Abubakar Rimi Housing Estate, Fatara, Dutse by the Court, not provided and this Report was not responded.
10	08/11/18	AUD/PME/54/2001/22	RUWASA -unicef [State Counter -Part fund]	90,197,615.00	Responded but not satisfactory, via letter No RWSTN/GEN/4/VOL..IX/679, of 22/11/2018. The Report was in respect of the construction of 300No. Hand Pump Bore Holes across the State. Unremitted Taxes deductions [N2,255,625.06]. UNICEF Counterpart fund receipt[s] not been evidenced, for transparency purpose. Desk Officer [at SSG's Office] advised to be proactive.
11	15/02/19	AUD/PME/E/61/V.I/9/17	Bilyaminu Usman Polytechnic	41,290,137.36	Not responded. Unaccounted fund balance, amounting to N1,578,710.00. Evidence in respect of an approval for a change of purpose to be documented and availed.
12	29/04/19	AUD/PME/46/V.I/53	Ministry of Environment	1,619,695.94	The responded was partial as following matters are not addressed on the reply letter No.

					ME/S/43/VOL.I/50, dated 13 th May, 2019, viz:- [a] Contract Signing Fee of N272,500.00, still not accounted. [b] Contract Documentation Fee of N1,112,144.05, still remained unaccounted. [c] Project [Basirka U/Fada] Fund balance of N235,051.89 not accounted.
13	18/04/19	AUD/PME/VOL.I/3/93/13	Sule Lamido University, K/Hausa: Construction of Admin Block, Faculty Office, Staff Quarters, Administration Block, Perimeter Wall Fence, etc.	1,421,541,362.12	Responded partially via letter with reference No. SLU/BUR/AUG/36/VOL.I/49, dated 26/06/2019, but the requested documents on which the variation was based had not been provided for Audit scrutiny and confirmation. The contract was revised twice, by the sum of N359,332,716.44, from the initial sum of N1,062,208,645.68
14[a]	23/04/19	AUD/PME/54/2001/30	Construction of BHC at Idanduna, Jahun LGA	19,299,132.08	Project was completed but on Physical Verification cracks were observed been developed on so many sections of the Buildings, fallings of Ceilings In some portions and over mixing of cement and sand in Floor Screed.
14[b]	18/04/19	AUD/PME/VOL.I/3/93/13	Construction of BHC at Zandam in Gwaram, LGA	14,260,037.28	Payment Voucher and Due Process Certificate No.1, were outstanding, ie. not provided for audit scrutiny.
S/NO	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT	REMARKS
14[c]	18/04/19	AUD/PME/VOL.I/3/93/13	Renovation/Improvements at Ringim General Hospital	85,177,557.80	Termite was active and raising towards the ceiling. The need for urgent control, including the putting of the facility to use, advised. A contract saving of N2,584,493.45 was realised.
14[d]	18/04/19	AUD/PME/VOL.I/3/93/13	Renovation/Improvements at Dutse General Hospital	32,346,714.28	Payment was on-going in agreement with the project execution which was done with good workmanship. The project execution was however going on a slow phase, considering the award date and site possession.

14[e]	18/04/19	AUD/PME/VOL.I/3/93/13	Renovation/Improvements at Jahun General Hospital	48,473,051.96	Plumbing works not completed in Laboratory, during inspection, water leakages were also observed in the roofing. Electrical works also not completed. More than 75% of the contract value had been settled, engross.
14[f]	18/04/19	AUD/PME/VOL.I/3/93/13	Renovation/Improvements works at Fagam, Gwaram LGA	61,152,089.40	Works not completed as at the time of physical verification; drilling of Borehole not completed, one [1No.] toilet was not renovated, 15KVA Mikano Generating Set supplied but not connected and tested.
14[g]	18/04/19	AUD/PME/VOL.I/3/93/13	Construction of a Prototype BHC at Garin- Chiroma, Gagarawa LGA, awarded to Haruna Ladan Investments	19,285,412.31	Contract Policy File not available for audit scrutiny, but workdone had been verified and found completed and put to public use.
14[h]	18/04/19	AUD/PME/VOL.I/3/93/13	Construction of a New 250 Beds Specialist Hospital in Hadejia, awarded to Philko Ltd.	1,593,314,294.25	The Contract Policy File not made available for audit scrutiny. The project site was visited, but value of workdone could not be ascertained as nobody was on site to conduct the Audit Field Officers through and the Watchman denied access to the Facility.
14[i]	18/04/19	AUD/PME/VOL.I/3/93/13	Improvement of Kanya-Babba PHC, awarded to Math Global	27,609,456.17	Contract Policy File not available for audit scrutiny, but Project Site has been inspected and found completed and put to public use.

S/NO	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT	REMARKS
15	18/02/19	AUD/PRA/SUBEB/VOL.I/1	State Universal Basic Education Board [SUBEB]	64,466,219.92 - 4,724,578.95 24,768,682.62 19,645,628.19 22,208,279.34 <u>190,460,755.25</u> <u>326,274,144.27</u>	[a] Outstanding [un-presented] 59No. Payment Vouchers [for 2012 Financial Year] [b] 4No. Bank Accounts maintained iro:- [i] UBC- Self Help Project; [[ii] Physically Challenged; [iii] FTS Account and [iv] Loans Account. [b] 44No. PVs iro. UBEC Intervention, not presented for test check [2013 Financial Year]. [c] 80No. PVs iro. ETF Account were queried with various accounting deficiencies [[[2013 Financial Year]. [d] Over Head Account PVs [April to Dec.2013] [e] 18No. PVs. for miscellaneous deductions on UBEC- Matching Grant, having no evidence of remittance to the relevant Authorities [2014 Financial Year]. [f] 292No. PVs. outstanding[un-presented] [[2014 Financial Year]. Sub Total
		TOTAL		57,470,115,646.22	

2:2 SPECIAL AUDIT ASSIGNMENTS

2:2:1 Assessment of the Utilization of ₦2.49billion Naira Extended to the Jigawa State Agricultural Supply Company Limited (JASCO)

The Management Structure and operation of the company were reviewed with a view to determine its managerial capability in meeting the government's aspiration and Value For Money of the Loans extended to JASCO by the Government, amounting to Two Billion, Four Hundred and Ninety Million Naira (₦2.49billion Naira) as Capitalization. Findings from the exercise revealed some structural deficiencies, tied up of substantial capital of the company to receivables and a lot of accountability gaps, that could not allow the company fulfill the desired government's expectations.

A lot of recommendations in relation to the observed deficiencies were offered to the Government and most of them have been implemented for a better JASCO and better agricultural transformation of the State.

The Company had settled part of the Loan as at Financial Year ended 31/12 /2018, the remaining balance of the fund, not refunded to Government was One Billion Naira [N1Billion].

2:2:2 Assessment of the Financial Position of Jigawa [3-Stars] Hotel.

The State Government thought of having an idea about the worthiness of the above mentioned Company, following series of request for bailout in form of interest free loan by the Company. Therefore our Office, having got a directive from Government, carried out audit inspection and provided technical advice for the continued grant of the bailout interest free loan to the Company, which it started to enjoy since late, 2017. The inspection was conducted and the Report was forwarded to Government via letter with reference No. AUD/GA/GEN/150, dated 12th July, 2019, for study and possible consideration.

The specific focus of the Report was viability assessment of the company in terms of management structure, financial strength, liquidity position and debt sustainability in terms of the extended interest free loan.

2:2:3 Post Procurement Audit of Capital Projects Executed For The Period of 2015 and 2017 Financial Years.

As hinted in the introduction part of this Report, Post Procurement Audits were carried out for the above mention period, to ascertain the project execution and value for money during the period under consideration. The exercise was intended to cover some chosen sector MDAs, but due to overwhelming constraints, the Post-Procurement Audit [PPA] covered only two Ministries; the Ministry of Works and Ministry of Health.

The findings and recommendations are contained in Table 2:1:1[b] Un-replied Reports to this Report, for guidance.

2:3 Verification of Pensions And Gratuities

During the period under review [2018], a number of Eight Hundred and Seventy Nine (879) files were received from the Directorate of Salary and Pension Administration, Office of the Head of Civil Service for pre-payment audit of Ex-workers benefits. The files had been scrutinized, cleared and returned to the Directorate with Audit observations, for subsequent payments processes, during the year under review.

2:3:1 Government Commitments:

The total amounts recommended to Government for settlement, during the period under review, were the sums of N985,205,839.94, N250,212,409.64 and N53,501,273.29, for Retirement Gratuity, Pension/Death Gratuities and contract gratuity respectively, after been endorsed on the respective beneficiaries computation vouchers, during the period under review.

Refer to the Table below for details of the cleared number of files during the period under review.

2:3:2 Government Claims:

The amount endorsed for recovery from the Ex-workers benefits during the reported period stood at the total sum of One Hundred and Thirty Three Million, Four Hundred and Sixty Three Thousand, Three Hundred and Eighty Nine Naira, Seventeen Kobo [N133,463,389.17], for Salary Over Payments and Outstanding Loans against the Workers. The recoveries for files payable under the Contributory Pension Scheme are deducted and remitted to the relevant Authorities periodically. Out of that Figure, the sum of N63,797,977.85 represent the Outstanding Loans, of which the total sum of Forty Two Million, Six Hundred and One Thousand, Six Hundred and Forty Tree Naira, Seventy Eight Kobo [N42,601,643.78], owed by Jigawa [State and Local Government] Contributory Pension Scheme Board was reconciled and remitted to the Car Loan Section of State Ministry of Finance, in the First Quarter of 2019.

The deductions endorsed for Salary Over-payments/Overstays, amounting to N69,797,977.95 should similarly be reconciled and remitted to the appropriate Authorities by the Board.

It will be pertinent to inform that the requests for the payments of Benefit under the Old Pension Scheme, domiciled at Directorate of Salary and Pension Administration, Office of the Head of State Civil Service, were normally approved by Government on request and were net of the endorsed amount of the deductions been reported, hence, the Board had no liability to account for, on the deductions issue.

Further details on the pensions and Gratuities been treated and submitted for settlement during the period under review are contained on the Table below:-

Table 2:3:2**ANALYSIS CLEARED FILES FOR PAYMENT PENSIONS AND GRATUITIES FOR THE PERIOD OF JANUARY TO DECEMBER, 2018**

MONTH	NO OF FILES CLEARED	[A] FILES CLEARED FOR PAYMENTS:-				[B] ENDORSED FOR RECOVERIES:-	
		RETIRREMENT GRATUITIES	PENSION PER ANNUM	DEATH/PEN S. & GRATUITIES	CONTRACT GRATUITY	SALAR YOVER PAYMENTS	OUTSTANDING LOAN
JANUARY	42	49,510,052.61	14,401,689.36	13,905,608.28	528,671.10	1,633,867.11	3,936,491.45
FEBRUARY	103	73,810,204.68	20,719,643.72	25,427,683.58	10,648,490.72	7,753,079.73	3,777,734.30
MARCH	104	78,823,070.64	20,872,352.12	44,094,286.52	4,537,731.58	6,691,762.50	1,960,097.12
APRIL	79	78,223,970.56	20,098,065.12	15,094,785.64	4,481,613.84	2,130,606.00	3,349,794.86
MAY	57	64,821,635.60	16,697,408.80	14,846,388.96	1,295,337.90	5,126,455.64	3,901,048.68
JUNE	104	156,265,056.16	46,325,315.33	32,735,451.14	4,984,858.60	4,791,265.54	4,215,305.59
JULY	59	33,197,534.40	8,565,535.76	21,984,752.64	4,635,529.40	3,053,372.33	1,619,829.69
AUGUST	51	76,163,690.88	21,592,135.73	8,790,910.80	1,405,528.69	1,616,859.68	2,359,946.83
SEPTEMBER	57	101,028,750.24	30,793,256.80	18,953,926.73	2,532,417.94	5,626,367.45	2,656,951.05
OCTOBER	63	77,211,109.64	23,215,425.76	9,584,601.84	8,147,965.77	3,643,268.57	4,594,812.53
NOVEMBER	100	137,554,121.21	39,497,172.94	26,261,446.63	5,922,168.21	19,986,842.52	21,407,186.47
DECEMBER	60	58,596,637.32	18,807,029.00	18,532,566.88	4,380,958.54	7,611,664.15	10,018,779.38
TOTAL	879	985,205,833.94	281,585,030.44	250,212,409.64	53,501,273.29	69,665,411.22	63,797,977.95

2:3:3 Accident Involving and/or Theft of Government Vehicles

Report of accident involving government vehicle for the period under review were not officially received from MDA's, and no any report on Theft and/or Accident involving Government Vehicle[s] received throughout the period.

The non receipt of any report on the Theft/Accident/loss of Government vehicles does not mean such incidence does not occur, but signifies a growing indifferent attitude, and in some cases, lack of awareness for such a duty, by Heads of MDA's, which can only be addressed by sensitization and advocacy. The provision of Stores Regulation, [2013], No. 1802 is emphatic on this issue, which MDAs are expected to observe.

2:3:4 Verification of Boarded Items, Lost of Funds and Stores

The auctions of boarded items were carried out by the Office of the State Head of Service, after Audit physical verification and value assessment/confirmation of the scheduled items. During the period under review, boarded items valued at Eight Million, Eight Hundred and Thirty Thousand Naira [N8,830,000.00] had been auctioned. The report of losses of Fund by Government Officials was not been given the due attention it deserved. Being loss of Public money, any such loss should be reported immediately to the

Permanent Secretary of the Ministry Concerned, Stores Regulation, Cap.15 and Financial Instructions Cap. 20.

2:4 Audit of Statutory Bodies

Pursuance to Section 125[3], our Office had nominated forty eight number [48No] Auditing Firms to fifty two number [52No] statutory bodies, during the period under review for selection and subsequent appointment, to audit the accounts of the Entities.

2:4:1 Annual Rendition of Audited Accounts by Parastatals

Responses of Parastatals towards this statutory obligation not encouraging, as only four [4] out of forty eight number [48] organisation are up to date in the rendition of the audited Accounts [2018].

Seventeen number [17No] Organisations submitted their audited Accounts up to 2017, while others have arrears of un-submitted audited Accounts for periods ranging from Two [2] to Seven [7] Years.

Refer to the table below for details of the affected Organisations and their respective levels of default:-

Table 2:4:1

S/No.	OGANISATION	OUTSTANDING PERIOD	REMARKS
1	Islamic Education Bureau	2-Years [2017-2018]	Outstanding Accounts to be tended for audit test check and comment
2	Research Institute Kazaure	7-Years[2011-2018]	As above
3	Jigawa Broad casting Corporation	3-Years[2016-2018]	As above
4	JISACA	4-Years[2015-2018]	As above
5	Urban Development Board	7-Years[2011-2018]	As above
6	College of Islamic Legal Studies	6-Years[2011-2018]	As above
7	Jigawa Road Maintenance Agency	2-Years[2017-2018]	As above
8	College of Education	3-Years[2016-2018]	As above
10	Galaxy Information Telecom. Tech.	4-Years[2015-2018]	As above
11	Rural Electrification Board	2-Years[2017-2018]	As above
12	State Sports Council	2-Years[2017-2018]	As above
12	SUBEB	3-Years[2016-2018]	AS above
13	3-Stars Hotel	5-Years[2014-2018]	As above

14	Dutse Model/International School	2-Years[2017-2018]	As above
15	PHCDA	3-Years[2016-2018]	As above
16	SIEC	4-Years[2015-2018]	As above
17	Water Board	2-Years[2017-2018]	As above
18	State & Local Govt Contrib. Pension	3-Years[206-2018]	As above
19	State Housing Authority	4-Years[2015-2018]	As above

2:4:2 Received, Test checked and Commented Audited Accounts

During the period under review, the Office received audited Accounts of varying periods from forty eight [48No] Statutory Bodies, out of which Accounts in respect of twenty eight number [28No.] Agencies were test checked and Audit comments passed on ten number [10No] Accounts.

Refer to details as per the Table below:-

Table 2:4:2

S/N.	ORGANISATION	PERIOD TEST CHECKED	REMARKS [STATUS OF TESTCHECK]
1	SUBEB	2012 to 2015	Test check was inconclusive. Situation Report was issued to the Board via letter No. AUD/PRA/SUBEB/VOL.I/1, dated 18/02/2019.
2	Scholarship Board	Up to 2018	Test check Concluded, and no issue to warrant tripartite meeting.
3	Sule Lamido University	2011 to 2016	Test check Concluded and issues resolved during tripartite meeting.
4	Jigawa State Polytechnic	2010 to 2014	Test check Concluded and issues resolved during tripartite meeting.
5	Radio Jigawa	2011 to 2014	Test check Concluded and issues resolved during tripartite meeting.
6	Pilgrims Welfare Board	2011 to 2015	Test check Concluded and issues resolved during tripartite meeting.

7	FADAMA –III	2011 to 2016	Test check Concluded and issues resolved during tripartite meeting.
8	Jigawa Medicare Supply Organisation [JIMSO]	2011 to 2015	Test check Concluded, Tripartite meeting to be held on observations.
9	SEMA	2011 to 2016	Test check Concluded, and no issue to warrant tripartite meeting.
10	S & TEB	2010 to 2013	Test check Concluded, and no issue to warrant tripartite meeting.

However, the commented ten number [10No] Accounts as listed above have not been forwarded to the Honourable State Assembly, but effort are been made to do so in due course, in compliance with the Law.

Part of the reasons for the non submission of the commented Accounts on time was the manpower challenge; inadequate and untrained personnel.

3:0 CONCLUSION AND RECOMMENDATIONS

3:1 RECOMMENDATIONS:-

[1] The IGR Performance of 9.26% in relation to the Federation Allocation was far from expectation. State owned Business Enterprises [GBEs] justify their corporate existence by contributing their quota revenue generating, by remitting agreed part of the operating surplus, at year ends.

[2] The informal sector of the economy to be reached by the State's Revenue Collectors' net, through effective and robust Tax Payer identification mechanism.

[3] The Single Treasury Account [TSA] now been operated in the State Finances has improved the revenue collection efficiency. And with the current initiatives, particular Electronic Tax Database coming on board, there is prospect for a sustained or even improvement in the State Internally Generated Revenue if the needed human ware [human resource] will be developed alongside this innovation.

[4] Chief Executives of Ministries, Departments and Agencies are advised to always observe the relevant provisions of the State Financial Instructions [2013] and adhere to Budget implementation guidelines issued annually by Ministry of Finance and Economic Planning and to closely monitor their Budget Lines in order to minimize or absolutely eliminate instances of the Expenditure Overruns, which put Budget credibility to question.

Refer to Tables 1:6:2[a], 1:6:2[b] and 1:7:2, for details.

[5] Balances in the State Treasury [Bank] Accounts as at 31st December, 2018 to be accounted for, by providing the Bank Certifications to support the Cash Holdings. Certification may include duly certified Bank Statement in respect of the Balance standing on each of the Accounts, as at period end.

Refer to Note No. 22 for details of the operated Treasury Bank Accounts and respective Balances, as at 31st December, 2018.

[6] The State total Foreign Loans Stock [Balance] was calculated to stand at N11,198,237,406.98 as at year end. The figure is observed growing annually, even though repayments are made, as at when due. The State Debt Management Office shall therefore seek and obtain confirmation on the status of some of the Loans whose Terms are yet to be made known, as derived from their documents.

Refer to Note No. 19.1 to this Report for details of the Foreign Debt Balance as at end of the Financial Year under review.

[7] The Financial Year 2018 Debt Servicing been effected at source [FAAC–Foreign Debts servicing] as at period end was obtained from the Treasury and a comparison with the Debt Management Office figure revealed a difference of N64,245,038.58, representing possible over deduction[s]. State Debt Management Office to reconcile the two figures and provide explanation on the discrepancy.

Refer to Table 1:6:2[c][iii].

[8] Budget revision through supplementation should not be regarded as an Annual celebrity to increase the Budget size. Arbitrariness in Budget supplementation, leading to avoidable change in Budget size need to be looked into as persistence could be a sign of poor planning. Realignment of deficit and surplus fund sources, without necessary changing the Budget size could, in the Appropriation process, serve the purpose. It is therefore advised that MDAs and the Budget and Economic Planning Directorate shall take note and seek improvement by means of effective monitoring and tracking of Budget in the implementation process.

[9] The Audit Implementation Committees constituted by the Ministries, Departments and Agencies have not fared well as responses to reports and queries were not satisfactorily made, hence the need for MDAs to reactivate the Committees at their respective domains.

[10] To emphasize, prompt replies to reports and queries should be made, Financial Instruction [2013], No. 0205[n] referred, to avoid sanctions and penalties.

Refer to Tables 2:1:1 [a] & 2:1:1 [b] for details of the responded and un-responded/partially responded Reports.

[11] The deductions endorsed for Salary Over-payments/Overstays, against Retirement Benefits under Contributory Pension Scheme, amounting to N69,797,977.95, during the year under review, to be reconcile and remitted to the appropriate Authorities by the Board.

Further details on the pensions, Gratuities and recoveries been endorsed on computations and submitted for settlement during the period under review are contained on the Table 1:5:2.

[12] The reporting of Losses of Funds, Theft/Accident/loss of Government vehicles by Government Officials were not been given the due attention deserved. Such incidences should be reported immediately to the Chief Executive Officers of Government Agency concerned. The provisions of Stores Regulation, [2013], CAP. 18, Cap.15 and Financial Instructions Cap. 20 are emphatic on these issues, which MDAs are expected to observe.

[13] Submission of audited Accounts by Parastatals was not encouraging, therefore, Chief Executive Officers of the affected Parastatals to comply with the Statutory requirements and render their Accounts to date, bearing in mind the commendable gesture the Government was making; that of gracious fund approvals to every request put forward for Audit Fee settlements.

Refer to the table below for details of the affected Organisations and their respective levels of default on Table 2:4:1

[14] Short Term Loans extended to Individuals and Corporate Bodies during the year, as provided by the Final Accounts Department, amounted to Nine Hundred and Sixty Million, One Hundred and Ninety One Thousand, Four Hundred and Twenty Nine Naira, Sixty Six Kobo [N960,191,429.66]. The loans were essentially targeted at Youth empowerment and Entrepreneurship development. The Programme started in 2016 with clear applicable terms and conditions.

The Treasury is advised to be reconciling the Figures and ascertaining recoveries made within the terms and conditions of the Loans.

Details are on Note No. 24 to this Report for guidance.

3:2 CONCLUSION

The review and test check of the Account, Financial Statements and the accompanying Notes were conducted successfully, in accordance with the mandates of our Office as provided by the enabling Laws, Rules and Regulations.

All gratitude be to Allah [S.W.T.] for the inspired courage and fortitude that enabled us to accomplish this task.

Our esteemed regards to His Excellency, the Governor, Alhaji Muhammad Badaru Abubakar, MON, MNI, FCNA, under whose watch the moral and financial supports are received. Lastly, I wish to commend the perseverance and co-operation displayed

by the staff of my Office and that of the Office of the State Accountant General throughout the assignment.

It is with pleasure we recognize the efforts of the Honourable Members of the State House of Assembly, particularly the Members of the Public Accounts Committee [PAC] in their various oversight functions. We value their contributions which serve as pillars for accountability in Public Financial Management. Please accept our assurance in moving the State forward in areas of Public Accountability, probity and good stewardship in public governance. May Allah [S.W.T.] continued to guide our affairs and give us the wisdom and courage for the continued discharge of Public Trusts creditably.

Lastly, with due regards, we forward this Report with Audit recommendations on the 2018 Accounts of the State Accountant General to the Honourable State Assembly for consideration.



Adamu Ibrahim Gumel [cna, fcpa]
Auditor General
JIGAWA STATE

NOTES TO THE ACCOUNTS

Jigawa State Government of Nigeria
Report of the Auditor General

Note No.1

Internally Generated Revenue
For the Year Ended 31stDecember, 2018

ECON CODE	DESCRIPTION	2018 APPROVED ESTIMATES N	2018 ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
	CONSOLIDATED	10,513,000,000	9,682,227,406.62	92.10	(830,772,593.38)	9,905,131,199.8
1201	TAX REVENUE	2,697,250,000	2,279,216,756.80	84.50	(418,033,243.20)	1,938,713,063.4
120101	Independent Revenue	2,656,250,000	2,252,867,691.36	84.50	(403,382,308.64)	1,924,947,798.3
120104	Withholding Tax – General	17,000,000	4,619,493.04	27.17	(12,380,506.96)	6,137,163.2
120105	Direct Assessment – General	20,000,000	21,729,572.40	108.65	1,729,572.40	7,628,101.8
120106	Other Taxes	4,000,000	-	0.00	(4,000,000.00)	
1202	NON-TAX REVENUE	7,815,750,000	7,403,010,649.82	94.72	(412,739,350.18)	7,966,418,136.4
120201	Licenses General	49,970,000	333,089,450.00	666.58	283,119,450.00	38,960,294.7
120204	Fees –General	1,128,259,000	1,372,216,125.00	121.62	243,957,125.00	824,152,915.5
120205	Fines- General	6,400,000	9,094,946.00	142.11	2,694,946.00	22,899,701.4
120206	Sales –General	166,635,000	353,492,566.55	212.14	186,857,566.55	281,945,869.4
120207	Earnings	178,186,000	92,652,206.00	52.00	(85,533,794.00)	76,672,016.7
120208	Rent On Government Buildings –General	4,800,000	78,980,140.63	1645.42	74,180,140.63	26,048,850.5
120209	Rent On Land & Others –General	15,000,000	113,380,305.32	755.87	98,380,305.32	19,678,161.2
120210	Repayment & Refund [Loans and Advances] –General	2,162,000,000	1,657,441,699.65	76.66	(504,558,300.35)	964,243,113.7
120212	Interest Earned – General	1,521,500,000	812,755,611.64	53.42	(708,744,388.36)	2,327,301,469.2
120213	Reimbursements	2,583,000,000	2,579,907,599.03	99.88	(3,092,400.97)	3,384,515,743.7

Jigawa State Government of Nigeria
Report of the Auditor General

Note No.1.1

For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 APPROVED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
	CONSOLIDATED		#VALUE!	2,279,216,756.80	-	-	1,938,713,063.40
120101	Independent Revenue		2,692,750,000	2,279,216,756.80	84.64	(413,533,243.20)	1,938,713,063.40
120101 01	Pay-as-you-earn (Public Sector)	Board of Internal Revenue	2,200,000,000	1,727,889,670.00	78.54	(472,110,330.00)	1,518,128,185.54
120101 04	Stamp Duties And Penalties	Board of Internal Revenue	750,000	30,611,856.36	4081.58	29,861,856.36	153,600.00
120101 12	Pay-as-you-earn (Non-Public Sector)	Board of Internal Revenue	300,000,000	333,932,000.00	111.31	33,932,000.00	272,865,596.25
120101 13	Withholding Tax On Bank Deposit	Board of Internal Revenue	55,000,000	66,808,126.00	121.47	11,808,126.00	48,590,429.33
120101 14	Withholding Tax On Non-limited Liability Company/Contractors	Board of Internal Revenue	100,000,000	93,626,039.00	93.63	(6,373,961.00)	85,209,987.19
120104 01	Withholding Tax On Dividends	Board of Internal Revenue	10,000,000	2,400,139.96	24.00	(7,599,860.04)	4,260,058.33
120104 02	Withholding Tax On Rents	Board of Internal Revenue	7,000,000	2,219,353.08	31.71	(4,780,646.92)	1,877,104.95
120105 01	Direct Assessment Tax	Board of Internal Revenue	20,000,000	21,729,572.40	108.65	1,729,572.40	7,628,101.81
120101 09	Other Services Taxes	Fire Service Directorate	10t	-	-	-	-
120101 09	Other Services Taxes	MOL, H & URBAN DEV.	10t	-	-	-	-
120106 01	Property Tax	MOL, H & URBAN DEV.	2,000,000	-	0.00	(2,000,000.00)	-
120106 03	Development Levy	MOL, H & URBAN DEV.	2,000,000	-	0.00	(2,000,000.00)	-
120101 09	Other Services Taxes	MOW & T.	500,000	-	0.00	(500,000.00)	-
120101 09	Other Services Taxes	Urban Development Board	-	-	-	-	-

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.2

Licenses General
For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
120201	Licenses		49,970,000	333,089,450.00	666.58	283,119,450.00	38,960,294.7
12020132	Motor Vehicle License	Board of Internal Revenue	25,000,000	110,252,000	441.01	85,252,000.00	20,576,222.0
12020133	Drivers' Licenses	Board of Internal Revenue	8,000,000	218,245,200	2728.07	210,245,200.00	10,438,000.0
12020149	Communication Equipment Installation Permit	Board of Internal Revenue	10,000,000	-	0.00	(10,000,000.00)	
12020146	Fire Safety Licenses	Fire Service Directorate Jigawa State	1,000,000	819,500	81.95	(180,500.00)	400,000.00
12020154	Inspection Fees Stores	Environmental Protection Authority [JISEPA]	200,000	828,950	414.48	628,950.00	464,600.00
12020109	Registration of voluntary Organisations	Ministry For Local Government	-		#DIV/0!	-	
12020119	Fishing Permit	Ministry of Agriculture & Natural Resources	50,000	-	0.00	(50,000.00)	
12020141	Hides & Skins Buyers Licenses	Ministry of Agriculture & Natural Resources	230,000	31,000	13.48	(199,000.00)	54,000.00
12020144	Animals Import Permit	Ministry of Agriculture & Natural Resources	220,000	-	0.00	(220,000.00)	
12020150	Hides & Skin Export Permit Licenses	Ministry of Agriculture & Natural Resources	10t	-	-	-	-
12020154	Inspection Fees Stores	Ministry of Agriculture & Natural Resources	50,000		0.00	(50,000.00)	
12020109	Registration of voluntary Organisations	Ministry of Commerce, Industry and Co-operatives	2,200,000	978,000	44.45	(1,222,000.00)	2,148,500.00
12020137	Trade Permit Licenses	Ministry of Commerce, Industry and Co-operatives	2,000,000	1,869,800	93.49	(130,200.00)	
12020147	Licenses Of Hotels and Restaurants	Ministry of Commerce, Industry and Co-operatives	100,000	-	0.00	(100,000.00)	1,004,723.00
12020135	Private Schools Licenses	Ministry of Education Science & Technology	600,000	65,000	10.83	(535,000.00)	3,746,249.75
12020145	License Renewal of Private Hospitals/Clinics	Ministry of Health	250,000	-	0.00	(250,000.00)	
12020109	Registration of voluntary Organisations	Ministry of Information, Youth, Sports and Culture	50,000	-	0.00	(50,000.00)	
12020130	Cinematography Licenses	Ministry of Information, Youth, Sports and Culture	-	-	-	-	

12020109	Registration of voluntary Organisations	MINISTRY of Women Affairs & Social Development	20,000	-	0.00	(20,000.00)	
12020100	Driving Test Certificate	NA	-	-	#DIV/0!	-	128,000.00

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.3

Fees General
For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
120204	Fees -General		1,128,259,000	1,372,216,125.00	121.62	243,957,125.00	824,152,915.52
12020427	Tender Fees	Administration & Finance Directorate	500,000	-	0.00	(500,000.00)	-
12020427	Tender Fees	Agency for Mass Education	100,000	-	0.00	(100,000.00)	-
12020441	Laboratory Fees	Auyo Local Government PHCD Management Office	50,000	-	0.00	(50,000.00)	-
12020441	Laboratory Fees	Babura General Hospital	300,000	-	0.00	(300,000.00)	-
12020464	Hospital Services Charges	Babura General Hospital	200,000	30,492,253	15246.13	30,292,253.00	-
12020441	Laboratory Fees	Babura Local Government PHCD Management Office	374,000	-	0.00	(374,000.00)	-
12020427	Tender Fees	Bilyaminu Usman Polytechnic Hadejia	2,000,000	-	0.00	(2,000,000.00)	-
12020456	School/Tuition/Registration/Examination Fees	Bilyaminu Usman Polytechnic Hadejia	40,000,000	46,691,117	116.73	6,691,117.00	-
12020467	Training Fees	Bilyaminu Usman Polytechnic Hadejia	10t	-	-	-	-
12020485	Consultancy Service Fees	Bilyaminu Usman Polytechnic Hadejia	7,000,000	5,110,375	73.01	(1,889,625.00)	-
12020441	Laboratory Fees	Birin kudu General Hospital	200,000	-	0.00	(200,000.00)	-
12020464	Hospital Services Charges	Birin kudu General Hospital	200,000	-	0.00	(200,000.00)	-
12020441	Laboratory Fees	Birin kudu Local Government PHCD Management Office	300,000	-	0.00	(300,000.00)	-
12020441	Laboratory Fees	Birniwa General Hospital	300,000	-	0.00	(300,000.00)	-
12020464	Hospital Services Charges	Birniwa General Hospital	200,000	-	0.00	(200,000.00)	-
12020441	Laboratory Fees	Birniwa Local Government PHCD Management Office	350,000	-	0.00	(350,000.00)	-

1202040 2	Miscellaneous Road Traffic Regulation Fees	Board of Internal Revenue	200,000	1,216,000	608.00	1,016,000.00	1,669,300.00
1202047 9	Motor Vehicle/Taxi/Mo torcycle Registration Fees	Board of Internal Revenue	3,050,000	450,600	14.77	(2,599,400.00)	
1202049 3	Auto-Mechanic Registration Fees	Board of Internal Revenue	2,000,000	-	0.00	(2,000,000.00)	
ECON- CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
1202049 4	Annual Communication Equipment Installation Fees	Board of Internal Revenue	10,000,000	-	0.00	(10,000,000.0 0)	
1202049 5	Passenger Manifest and Way Bill Charges	Board of Internal Revenue	5,000,000	1,239,000	24.78	(3,761,000.00)	
1202042 7	Tender Fees	Budget & Economic Planning Directorate	1,500,000		0.00	(1,500,000.00)	
1202044 1	Laboratory Fees	Buji Local Government PHCD Management Office	180,000		0.00	(180,000.00)	
1202045 3	Application Fees	Civil Service Commission	200,000		0.00	(200,000.00)	
1202042 7	Tender Fees	Council Affairs Directorate	7,500,000		0.00	(7,500,000.00)	25,698,000.0 0
1202042 7	Tender Fees	Directorate of Economic Empowerment	300,000		0.00	(300,000.00)	
1202041 7	Contract Registration Fees	Due Process & Projects Monitoring Bureau	1,500,000	1,874,500	124.97	374,500.00	2,499,500.00
1202042 7	Tender Fees	Dutse Capital Development Agency	2,000,000		0.00	(2,000,000.00)	
1202044 8	Development Levies	Dutse Capital Development Agency	1,000,000		0.00	(1,000,000.00)	
1202044 1	Laboratory Fees	Dutse General Hospital	400,000		0.00	(400,000.00)	
1202046 4	Hospital Services Charges	Dutse General Hospital	250,000		0.00	(250,000.00)	
1202044 1	Laboratory Fees	Dutse Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
1202045 5	School/Tuition/ Examination/Ex amination Fees- Postgraduate	Dutse Model/Capital School	99,000,000	162,343,981	163.98	63,343,981.0 0	86,515,281.9 8

1202046 9	Vaccination Charges	Farmers & Herdsmen Board	600,000	-	0.00	(600,000.00)	
1202044 1	Laboratory Fees	Gagarawa Local Government PHCD Management Office	120,000		0.00	(120,000.00)	
1202044 1	Laboratory Fees	Garki Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
1202042 7	Tender Fees	Government House	50,000		0.00	(50,000.00)	
1202044 1	Laboratory Fees	Gumel General Hospital	797,000		0.00	(797,000.00)	
1202046 4	Hospital Services Charges	Gumel General Hospital	200,000		0.00	(200,000.00)	
1202044 1	Laboratory Fees	Gumel Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
1202044 1	Laboratory Fees	Guri Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
1202044 1	Laboratory Fees	Gwaram General Hospital	300,000		0.00	(300,000.00)	
1202046 4	Hospital Services Charges	Gwaram General Hospital	250,000		0.00	(250,000.00)	
ECON- CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
1202044 1	Laboratory Fees	Gwaram Local Government PHCD Management Office	2,500,000		0.00	(2,500,000.00)	
1202044 1	Laboratory Fees	Gwiwa Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
1202044 1	Laboratory Fees	Hadejia General Hospital	1,000,000		0.00	(1,000,000.00)	
1202046 4	Hospital Services Charges	Hadejia General Hospital	750,000		0.00	(750,000.00)	592,900.00
1202044 1	Laboratory Fees	Hadejia Local Government PHCD Management Office	420,000		0.00	(420,000.00)	
1202044 1	Laboratory Fees	Hadejia Tuberculosis and Leprosy Hospital	400,000		0.00	(400,000.00)	
1202046 4	Hospital Services Charges	Hadejia Tuberculosis and Leprosy Hospital	-		#DIV/0 !	-	
1202042 6	Court Summons Fees	High Court of Justice	800,000		0.00	(800,000.00)	
1202042 7	Tender Fees	High Court of Justice	200,000		0.00	(200,000.00)	
1202042 7	Tender Fees	Institute of Information Technology	2,000,000		0.00	(2,000,000.00)	

1202045 2	School/Tuition/ Examination Fees	Institute of Information Technology	105,000,00 0	273,660,911	260.63	168,660,911. 00	319,913,247. 62
1202045 5	School/Tuition/ Examination/Ex amination Fees- Postgraduate	Institute of Information Technology	80,000,000		0.00	(80,000,000.0 0)	57,710,000.0 0
1202048 5	Consultancy Service Fees	Institute of Information Technology	30,000,000		0.00	(30,000,000.0 0)	6,403,600.00
1202042 7	Tender Fees	Islamic Education Board	250,000		0.00	(250,000.00)	
1202044 1	Laboratory Fees	Jahun General Hospital	300,000		0.00	(300,000.00)	
1202046 4	Hospital Services Charges	Jahun General Hospital	200,000		0.00	(200,000.00)	
1202044 1	Laboratory Fees	Jahun Local Government PHCD Management Office	450,000		0.00	(450,000.00)	
1202048 5	Consultancy Service Fees	Jigawa Agricultural Research Institute	250,000		0.00	(250,000.00)	
1202040 3	Earnings from Contract/Progra mme	Jigawa State Agricultural Research Institute	10t	920,000	#VALU E!	#VALUE!	918,000.00
1202044 1	Laboratory Fees	Jigawa State Agricultural Research Institute	50,000		0.00	(50,000.00)	
1202042 7	Tender Fees	Jigawa State College of Education	2,000,000		0.00	(2,000,000.00)	
1202045 2	School/Tuition/ Examination Fees	Jigawa State College of Education	89,000,000		0.00	(89,000,000.0 0)	
1202045 5	School/Tuition/ Examination/Ex amination Fees- Postgraduate	Jigawa State College of Education	9,000,000		0.00	(9,000,000.00)	
1202042 7	Tender Fees	Jigawa State College of Islamic Legal Studies	300,000		0.00	(300,000.00)	
1202045 2	School/Tuition/ Examination Fees	Jigawa State College of Islamic Legal Studies	56,200,000		0.00	(56,200,000)	
ECON- CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
1202045 3	Application Fees	Jigawa State College of Islamic Legal Studies	14,000,000	14,083,955	100.60	83,955.00	
1202042 7	Tender Fees	Jigawa State Environmental Protection Authority [JISEPA]	800,000		0.00	(800,000.00)	

1202042 7	Tender Fees	Jigawa State Polytechnic	3,500,000		0.00	(3,500,000.00)	
1202045 3	Application Fees	Jigawa State Polytechnic	7,500,000		0.00	(7,500,000.00)	
1202045 6	School/Tuition/Registration/Examination Fees	Jigawa State Polytechnic	75,000,000		0.00	(75,000,000.00)	
1202049 2	Water Charges	Jigawa State Water Board	23,000,000	10,830,000	47.09	(12,170,000.00)	
1202044 1	Laboratory Fees	Kafin Hausa General Hospital	400,000		0.00	(400,000.00)	
1202046 4	Hospital Services Charges	Kafin Hausa General Hospital	200,000		0.00	(200,000.00)	
1202044 1	Laboratory Fees	Kafin Hausa Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
1202044 1	Laboratory Fees	Kafin Hausa[Bulangu] Cottage Hospital	150,000		0.00	(150,000.00)	
1202046 4	Hospital Services Charges	Kafin Hausa[Bulangu] Cottage Hospital	100,000		0.00	(100,000.00)	
1202044 1	Laboratory Fees	Kaugama Local Government PHCD Management Office	480,000		0.00	(480,000.00)	
1202044 1	Laboratory Fees	Kazaure General Hospital	300,000		0.00	(300,000.00)	
1202046 4	Hospital Services Charges	Kazaure General Hospital	200,000		0.00	(200,000.00)	
1202044 1	Laboratory Fees	Kazaure Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
1202046 4	Hospital Services Charges	Kazaure Psychiatric Hospital	100,000		0.00	(100,000.00)	
1202044 1	Laboratory Fees	KiriKasamma Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
1202044 1	Laboratory Fees	Kiyawa Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
1202042 7	Tender Fees	Library Board	10t		#VALUE!	#VALUE!	
1202042 7	Tender Fees	Local Government Service Commission	100,000		0.00	(100,000.00)	
1202044 1	Laboratory Fees	Maigatari Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
1202044 1	Laboratory Fees	Malam Madori Local Government PHCD Management Office	1,462,000		0.00	(1,462,000.00)	
1202042 7	Tender Fees	Manpower Development Institute	500,000		0.00	(500,000.00)	
1202046 7	Training Fees	Manpower Development Institute	10,000,000	-	0.00	(10,000,000.00)	4,979,039.44
1202044 1	Laboratory Fees	Miga Local Govt PHCD Management Office	450,000		0.00	(450,000.00)	

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES	ACTUAL RECEIPTS	INDEX %	VARIANCE	2017 ACTUAL RECEIPTS
12020427	Tender Fees	Mineral Resources Development Agency	50,000		0.00	(50,000.00)	
12020448	Development Levies	Mineral Resources Development Agency	600,000		0.00	(600,000.00)	
12020427	Tender Fees	Ministry For Local Government	200,000		0.00	(200,000.00)	
12020427	Tender Fees	Ministry of Agriculture & Natural Resources	500,000		0.00	(500,000.00)	
12020446	Agricultural/Veterinary Services Fees	Ministry of Agriculture & Natural Resources	241,000	-	0.00	(241,000.00)	
12020447	Lord Use Fees	Ministry of Agriculture & Natural Resources	1,000,000	-	0.00	(1,000,000.00)	
12020469	Vaccination Charges	Ministry of Agriculture & Natural Resources	10t	-	#VALUE!	#VALUE!	75,000.00
12020470	Hide and Skin Inspection	Ministry of Agriculture & Natural Resources	65,000	-	0.00	(65,000.00)	
12020498	Meat Inspection Fees	Ministry of Agriculture & Natural Resources	10t	-	#VALUE!	#VALUE!	
12020499	Slaughter Stock Fees	Ministry of Agriculture & Natural Resources	300,000	-	0.00	(300,000.00)	
12020427	Tender Fees	Ministry of Commerce, Industry and Co-operatives	500,000		0.00	(500,000.00)	
12020449	Business/Trade Operating Fees	Ministry of Commerce, Industry and Co-operatives	3,000,000	-	0.00	(3,000,000.00)	
12020427	Tender Fees	Ministry of Education Science & Technology	3,750,000		0.00	(3,750,000.00)	
12020456	School/Tuition/Registration/Examination Fees	Ministry of Education Science & Technology	10t		-	-	
12020471	Private Schools Registration	Ministry of Education Science & Technology	500,000	-	0.00	(500,000.00)	3,746,249.19
12020427	Tender Fees	Ministry of Environment	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Ministry of Health	3,000,000		0.00	(3,000,000.00)	
12020432	Pharmaceutical Inspection Fees	Ministry of Health	50,000	575,625	1151.25	525,625.00	6,000.00
12020455	School/Tuition/Examination Fees-Postgraduate	Ministry of Health	50,000		0.00	(50,000.00)	

1202048 4	Registration of Private Medical Institutions	Ministry of Health	700,000	485,000	69.29	(215,000.00)	397,500.00
1202042 7	Tender Fees	Ministry of Information, Youth, Sports and Culture	200,000		0.00	(200,000.00)	
1202049 7	Vetting of Contract Agreement	Ministry of Justice	70,000,000	289,791,650	413.99	219,791,650.00	135,400,843.52
1202042 7	Tender Fees	Ministry of Land, Housing, Urban & Regional Planning Development	200,000		0.00	(200,000.00)	
1202043 8	Survey/Planning /Building Fees	Ministry of Land, Housing, Urban Develop.	3,000,000	1,958,000	65.27	(1,042,000.00)	1,874,010.00
ECON-CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
1202044 7	Lord Use Fees	Ministry of Land, Housing, Urban & Regional Planning Development	700,000	-	0.00	(700,000.00)	
1202046 2	Publication Fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,500,000	-	0.00	(1,500,000.00)	
1202047 3	Non Refundable Land Application Fees	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	4,268,200	213.41	2,268,200.00	2,067,700.00
1202048 3	Certificate of Occupancy	Ministry of Land, Housing, Urban & Regional Planning Development	100,000,000	103,211,100	103.21	3,211,100.00	43,489,888.35
1202042 7	Tender Fees	Ministry of Water Resources	200,000		0.00	(200,000.00)	
1202042 7	Tender Fees	MINISTRY of Women Affairs & Social Development	100,000		0.00	(100,000.00)	
1202048 2	Women Co-operative Development Fees	MINISTRY of Women Affairs & Social Development	20,000	-	0.00	(20,000.00)	
1202041 5	Trade Testing Fees	Ministry of Works & Transport	850,000	210,200	24.73	(639,800.00)	126,600.00
1202042 7	Tender Fees	Ministry of Works & Transport	5,000,000		0.00	(5,000,000.00)	
1202044 1	Laboratory Fees	Ministry of Works & Transport	4,000,000	32,238,611	805.97	28,238,611.00	23,083,301.45
1202047 2	Certificates of Road Worthiness	Ministry of Works & Transport	6,000,000	2,809,500	46.83	(3,190,500.00)	3,248,600.00

1202047 4	High Ways Fees	Ministry of Works & Transport	400,000	-	0.00	(400,000.00)	
1202047 5	Heavy Duty Permit	Ministry of Works & Transport	1,000,000	-	0.00	(1,000,000.00)	60,000.00
1202047 6	Vehicles Inspection Motor	Ministry of Works & Transport	150,000	-	0.00	(150,000.00)	1,200,000.00
1202047 9	Vehicle/Taxi/Motorcycle Registration Fees	Ministry of Works & Transport	4,000,000		0.00	(4,000,000.00)	356,960.00
1202040 0	unspecified Fee	NA	-	-	-	-	14,585,469.19
1202040 0	Betterment Fee	NA	-	-	-	-	400,000.00
1202040 0	Land use Fee	NA	-	-	-	-	47,833,000.00
1202040 0	Public Collection Fee	NA	-	-	-	-	70,000.00
1202042 7	Tender Fees	Nomadic Education Agency	1,000,000		0.00	(1,000,000.00)	
1202042 7	Tender Fees	Office of the Auditor General	100,000		0.00	(100,000.00)	
1202047 7	Registration of Audit & Accounting Firms	Office of the Auditor General	400,000	310,000	77.50	(90,000.00)	405,000.00
1202042 7	Tender Fees	Office of the Head of Civil Service	50,000		0.00	(50,000.00)	
ECON-CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
1202042 0	Pilgrims Welfare Fees	Pilgrims Welfare Board	12,000,000	23,500,288	195.84	11,500,288.00	
1202042 7	Tender Fees	Primary Health Care Development Agency	2,810,000		0.00	(2,810,000.00)	
1202044 1	Laboratory Fees	Ringim General Hospital	300,000		0.00	(300,000.00)	
1202046 4	Hospital Services Charges	Ringim General Hospital	200,000		0.00	(200,000.00)	
1202044 1	Laboratory Fees	Ringim Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
1202044 1	Laboratory Fees	Roni Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
1202042 7	Tender Fees	Rural Electricity Board	400,000		0.00	(400,000.00)	
1202042 7	Tender Fees	Rural Water Supply & Sanitation Agency	6,000,000		0.00	(6,000,000.00)	
1202045 2	School/Tuition/Examination Fees	Scholl of Health Technology	22,000,000		0.00	(22,000,000.00)	

1202045 5	School/Tuition/ Examination/Ex amination Fees- Postgraduate	School of Nursing Birnin Kudu	3,000,000		0.00	(3,000,000.00)		
1202045 6	School/Tuition/ Registration/Exa mination Fees	School of Midwifery Birnin kudu	800,000		0.00	(800,000.00)		
1202042 7	Tender Fees	Science & Technical Education Board	800,000		0.00	(800,000.00)		
1202045 3	Application Fees	Science & Technical Education Board	100,000		0.00	(100,000.00)		
1202040 1	Court Fees	Sharia Court of Appeal	-	-	-	-	8,166,093.48	
1202042 6	Court Summons Fees	Sharia Court of Appeal	5,000,000	3,228,877	64.58	(1,771,123.00)		
1202042 7	Tender Fees	Sharia Court of Appeal	500,000		0.00	(500,000.00)		
1202042 7	Tender Fees	Small Town Water Supply Agency	1,200,000		0.00	(1,200,000.00)		
1202049 1	Water Legalization Fees	Small Town Water Supply Agency	9,000,000	2,743,292	30.48	(6,256,708.00)	23,949,381.3 0	
1202042 7	Tender Fees	State Universal Basic Education Board	25,000,000	46,129,486	184.52	21,129,486.0 0		
1202045 3	Application Fees	State Universal Basic Education Board	700,000		0.00	(700,000.00)		
1202042 7	Tender Fees	Sule Lamido University, K/Hausa	500,000		0.00	(500,000.00)		
1202044 9	Business/Trade Operating Fees	Sule Lamido University, K/Hausa	200,000	-	0.00	(200,000.00)		
1202045 2	School/Tuition/ Examination Fees	Sule Lamido University, K/Hausa	100,000,00 0		0.00	(100,000,000. 00)		
1202045 5	School/Tuition/ Examination/Ex amination Fees- Postgraduate	Sule Lamido University, K/Hausa	2,700,000		0.00	(2,700,000.00)		
1202044 1	Laboratory Fees	Sule Tankarkar Local Government PHCD Management Office	170,000		0.00	(170,000.00)		
1202044 1	Laboratory Fees	Taura Local Government PHCD Management Office	170,000		0.00	(170,000.00)		
	ECON- CODE	DESCRIPTIO N	CONTROLLING ORGANISATION	2018 REVISED ESTIMAT ES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
1202044 7	Lord Use Fees	Urban Development Board	2,000,000	-	0.00	(2,000,000.00)		
1202044 8	Development Levies	Urban Development Board	5,000,000	308,843,604	6176.87	303,843,604. 00		
1202048 7	Layout Designation Fees	Urban Development Board	1,500,000	3,000,000	200.00	1,500,000.00	6,712,450.00	

1202044 1	Laboratory Fees	Yankwashi Local Government PHCD Management Office	150,000		0.00	(150,000.00)	-
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.4

Fines General

For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	
120205	Fines –General		6,400,000	9,094,946.00	142.11	2,694,946.00	2
12020502	Court Fines	High Court of Justice	6,300,000	9,094,946	144.36	2,794,946.00	2
12020501	Fines/Penalties	Sule Lamido University, K/Hausa	100,000	-	0.00	(100,000.00)	

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.5

Sales General

For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
120206	Sales –General		166,635,000	353,492,566.55	212.14	186,857,566.55	281,945,866.55
12020616	Sales of Application Forms	Agency for Mass Education	250,000		0.00	(250,000.00)	
12020630	Sale of Women Centre Products and Hire of Equipments	Agency for Mass Education	50,000	-	0.00	(50,000.00)	838,500.00
12020603	Sales Of Cards	Auyo Local Government PHCD Management Office	230,000		0.00	(230,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Auyo Local Government PHCD Management Office	420,000		0.00	(420,000.00)	
12020603	Sales Of Cards	Babura General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Babura General Hospital	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Babura Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Babura Local Government PHCD Management Office	176,000		0.00	(176,000.00)	
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Bilyaminu Usman Polytechnic Hadejia	-	-	-	-	
12020616	Sales of Application Forms	Bilyaminu Usman Polytechnic Hadejia	5,000,000		0.00	(5,000,000.00)	
12020624	Livestock Sales	Bilyaminu Usman Polytechnic Hadejia	3,000,000	105,000.00	3.50	(2,895,000.00)	400,000.00
12020603	Sales Of Cards	Birnin kudu General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu General Hospital	-		-	-	
12020603	Sales Of Cards	Birnin kudu Local Government PHCD Management Office	110,000		0.00	(110,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu Local Government PHCD Management Office	340,000		0.00	(340,000.00)	

12020603	Sales Of Cards	Birniwa General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Birniwa General Hospital	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Birniwa Local Government PHCD Management Office	400,000		0.00	(400,000.00)	
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
12020601	Sales of Journals & Publications	Budget & Economic Planning Directorate Buji Local	50,000	-	0.00	(50,000.00)	4,792,700
12020603	Sales Of Cards	Government PHCD Management Office Buji Local	340,000		0.00	(340,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Government PHCD Management Office	180,000		0.00	(180,000.00)	
12020616	Sales of Application Forms	Civil Service Commission	-		-	-	
12020616	Sales of Application Forms	Directorate of Local Government Audit	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Directorate of Salary and Pension Administration	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Dutse General Hospital	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Dutse Local Government PHCD Management Office	120,000		0.00	(120,000.00)	
12020616	Sales of Application Forms	Dutse Model/Capital School	1,000,000		0.00	(1,000,000.00)	
12020616	Sales of Application Forms	Establishment and Service Matters Directorate	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Gagarawa Local Government PHCD Management Office	284,000		0.00	(284,000.00)	
12020603	Sales Of Cards	Garki Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Gumel General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Gumel General Hospital	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Gumel Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Guril Local Government PHCD Management Office	50,000		0.00	(50,000.00)	

12020603	Sales Of Cards	Gwaram General Hospital	400,000		0.00	(400,000.00)
12020612	Proceeds from Sale of Drugs & Medications	Gwaram General Hospital	300,000		0.00	(300,000.00)
12020603	Sales Of Cards	Gwaram Local Government PHCD Management Office	500,000		0.00	(500,000.00)
12020603	Sales Of Cards	Gwiwa Local Government PHCD Management Office	100,000		0.00	(100,000.00)
12020603	Sales Of Cards	Hadejia General Hospital	750,000		0.00	(750,000.00)
12020612	Proceeds from Sale of Drugs & Medications	Hadejia General Hospital	2,000,000	20,933,034.00	1046.65	18,933,034.00

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
12020603	Sales Of Cards	Hadejia Local Government PHCD Management Office Hadejia	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Tuberculosis and Leprosy Hospital Hadejia	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Tuberculosis and Leprosy Hospital Hadejia	300,000		0.00	(300,000.00)	
12020616	Sales of Application Forms	History and culture Bureau	200,000		0.00	(200,000.00)	
12020616	Sales of Application Forms	Institute of Information Technology	3,500,000		0.00	(3,500,000.00)	
12020616	Sales of Application Forms	Islamic Education Board	290,000		0.00	(290,000.00)	
12020603	Sales Of Cards	Jahun General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Jahun General Hospital	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Jahun Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, etc.	Jigawa State Agricultural & Rural Development Authority	2,000,000	-	0.00	(2,000,000.00)	47,359,025.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, etc.	Jigawa State Agricultural Research Institute	500,000	-	0.00	(500,000.00)	
12020623	Advertisement	Jigawa State Broadcasting Corporation [Radio]	40,000,000	33,449,138.00	83.62	(6,550,862.00)	28,149,540.00
12020601	Sales of Journals & Publications	Jigawa State College of Education	10t	-	-	-	
12020616	Sales of Application Forms	Jigawa State College of Education	10,000,000		0.00	(10,000,000.00)	
12020614	Sales of Government Buildings	Jigawa state Housing Authority	7,200,000	1,316,000.00	18.28	(5,884,000.00)	
12020616	Sales of Application Forms	Jigawa State Scholarship Board	6,000,000		0.00	(6,000,000.00)	
12020623	Advertisement	Jigawa State Television	7,000,000		0.00	(7,000,000.00)	
12020616	Sales of Application Forms	Judicial Service Commission	40,000		0.00	(40,000.00)	
12020603	Sales Of Cards	Kafin Hausa General Hospital	500,000		0.00	(500,000.00)	

12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa General Hospital	350,000		0.00	(350,000.00)
12020603	Sales Of Cards	Kafin Hausa Local Government PHCD Management Office Kafin	200,000		0.00	(200,000.00)
12020603	Sales Of Cards	Hausa[Bulangu] Cottage Hospital Kafin	150,000		0.00	(150,000.00)
12020612	Proceeds from Sale of Drugs & Medications	Hausa[Bulangu] Cottage Hospital	100,000		0.00	(100,000.00)
12020603	Sales Of Cards	Kaugama Local Government PHCD	210,000		0.00	(210,000.00)

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
12020603	Sales Of Cards	Kazaure General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Kazaure General Hospital	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Kazaure Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020622	Sales of Photographs	Kazaure Local Government PHCD Management Office	-	-	-	-	
12020603	Sales Of Cards	Kazaure Psychiatric Hospital	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	KiriKasamma Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Kiyawa Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Kiyawa Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
12020616	Sales of Application Forms	Local Government Service Commission	500,000		0.00	(500,000.00)	
12020603	Sales Of Cards	Maigatari Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Malam Madori Local Government PHCD Management Office	85,000		0.00	(85,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Malam Madori Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
12020616	Sales of Application Forms	Manpower Development and Training Directorate	500,000		0.00	(500,000.00)	
12020616	Sales of Application Forms	Manpower Development Institute	50,000		0.00	(50,000.00)	
12020603	Sales Of Cards	Miga Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, etc.	Ministry of Agriculture & Natural Resources	10t	-	-	-	
12020624	Livestock Sales	Ministry of Agriculture & Natural Resources	50,000		0.00	(50,000.00)	

12020626	Sales of Fertilizer	Ministry of Agriculture & Natural Resources	-	238,927,100.00	-	238,927,100.00	41,101,170.
12020616	Sales of Application Forms	Ministry of Education Science & Technology	10t		-	-	
12020616	Sales of Application Forms	Ministry of Environment	-		-	-	
12020616	Sales of Application Forms	Ministry of Finance and Economic Planning	5,530,000		0.00	(5,530,000.00)	

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
12020601	Sales of Journals & Publications	Ministry of Information, Youth, Sports and Culture	10t	-	-	-	
12020616	Sales of Application Forms	Ministry of Information, Youth, Sports and Culture	-		#DIV/0!	-	
12020623	Advertisement	Ministry of Information, Youth, Sports and Culture	250,000		0.00	(250,000.00)	
12020630	Sale of Women Centre Products and Hire of Equipments	MINISTRY of Women Affairs & Social Development	50,000	-	0.00	(50,000.00)	
12020603	Sales Of Cards	Rasheed Shekoni Specialist Hospital	7,000,000	37,797,490.55	539.96	30,797,490.55	21,266,93
12020603	Sales Of Cards	Ringim General Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Ringim General Hospital	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Ringim Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Roni Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020616	Sales of Application Forms	School of Health Technology	2,000,000		0.00	(2,000,000.00)	
12020616	Sales of Application Forms	School of Nursing Birnin Kudu	9,500,000		0.00	(9,500,000.00)	
12020616	Sales of Application Forms	School of Midwifery Birnin kudu	7,300,000		0.00	(7,300,000.00)	
12020616	Sales of Application Forms	State Independent Electoral Commission	25,000,000	13,745,304.00	54.98	(11,254,696.00)	133,857,39
12020601	Sales of Journals & Publications	Sule Lamido University, K/Hausa	300,000	-	0.00	(300,000.00)	
12020603	Sales Of Cards	Sule Lamido University, K/Hausa	100,000		0.00	(100,000.00)	
12020604	Sales of Stores, Scraps, Unserviceable Items	Sule Lamido University, K/Hausa	300,000	7,219,500.00	2406.50	6,919,500.00	4,180,60
12020616	Sales of Application Forms	Sule Lamido University, K/Hausa	5,800,000		0.00	(5,800,000.00)	
12020603	Sales Of Cards	Sule Tankarkar Local Government PHCD Management Office	60,000		0.00	(60,000.00)	
12020603	Sales Of Cards	Taura Local Government PHCD Management Office	120,000		0.00	(120,000.00)	

12020603	Sales Of Cards	Yankwashi Local Government PHCD Management Office	100,000		0.00	(100,000.00)
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.6

Earnings General
For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
120207	Earnings – General		178,186,000	92,652,206.00	52.00	(85,533,794.00)	76,672,016.77
12020700	Liaison Office Miscellaneous Revenue	Administration & Finance Directorate	-	-	-	-	1,500.00
12020703	Earning from Heir of Plants & Equipment	Bilyaminu Usman Polytechnic Hadejia	500,000		0.00	(500,000.00)	
12020714	Earnings from ICT Services	Bilyaminu Usman Polytechnic Hadejia	500,000	-	0.00	(500,000.00)	
12020707	Earning from Medical Services	Birnin kudu General Hospital	300,000		0.00	(300,000.00)	
12020728	Proceeds from Sale of Number Plates	Board of Internal Revenue	15,000,000	15,356,795.00	102.38	356,795.00	9,928,500.00
12020722	Drug Revolving Fund	Dutse General Hospital	300,000		0.00	(300,000.00)	
12020722	Drug Revolving Fund	Dutse Local Government PHCD Management Office	480,000		0.00	(480,000.00)	
12020722	Drug Revolving Fund	Gagarawa Local Government PHCD Management Office	96,000		0.00	(96,000.00)	
12020722	Drug Revolving Fund	Garki Local Government PHCD Management Office	50,000		0.00	(50,000.00)	
12020707	Earning from Medical Services	Gumel General Hospital	200,000		0.00	(200,000.00)	
12020722	Drug Revolving Fund	Gumel Local Government PHCD Management Office	350,000		0.00	(350,000.00)	
12020722	Drug Revolving Fund	Guril Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020722	Drug Revolving Fund	Gwaram Local Government PHCD Management Office	5,000,000		0.00	(5,000,000.00)	
12020722	Drug Revolving Fund	Gwiwa Local Government PHCD Management Office	250,000		0.00	(250,000.00)	385,350.82
12020707	Earning from Medical Services	Hadejia General Hospital	250,000		0.00	(250,000.00)	

12020722	Drug Revolving Fund	Hadejia Local Government PHCD Management Office	120,000		0.00	(120,000.00)
12020716	Earnings from Information Equipment	History and culture Bureau	1,500,000	20,000.00	1.33	(1,480,000.00)
12020717	Earnings from Shows & Exhibitions	History and culture Bureau	300,000	6,000.00	2.00	(294,000.00)

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
12020730	Gate Fees	History and culture Bureau	1,000,000	211,200.00	21.12	(788,800.00)	88,000.00
12020722	Drug Revolving Fund	Jahun Local Government PHCD Management Office	500,000		0.00	(500,000.00)	
12020703	Earning from Heir of Plants & Equipment	Jigawa Road Maintenance Agency	6,000,000		0.00	(6,000,000.00)	
12020730	Gate Fees	Jigawa Sports Council	1,000,000		0.00	(1,000,000.00)	
12020731	Printing Revenue	Jigawa State Printing Press	4,500,000	1,920,000.00	42.67	(2,580,000.00)	3,458,100.00
12020707	Earning from Medical Services	Kafin Hausa General Hospital	250,000		0.00	(250,000.00)	
12020722	Drug Revolving Fund	Kafin Hausa Local Government PHCD Management Office	900,000		0.00	(900,000.00)	
12020722	Drug Revolving Fund	Kaugama Local Government PHCD Management Office	320,000		0.00	(320,000.00)	
12020722	Drug Revolving Fund	Kazaure Local Government PHCD Management Office	350,000		0.00	(350,000.00)	
12020722	Drug Revolving Fund	KiriKasamma Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
12020713	Earnings from Library Services	Library Board	1,000,000	-	0.00	(1,000,000.00)	345,000.00
12020722	Drug Revolving Fund	Maigatari Local Government PHCD Management Office	500,000		0.00	(500,000.00)	
12020722	Drug Revolving Fund	Malam Madori Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020710	Earning from Guest Houses	Manpower Development Institute	17,250,000	-	0.00	(17,250,000.00)	21,345,609.26
12020714	Earnings from ICT Services	Manpower Development Institute	4,000,000	-	0.00	(4,000,000.00)	
12020724	Catering Services	Manpower Development Institute	3,000,000	-	0.00	(3,000,000.00)	354,950.00
12020733	Earning from Hire of Halls	Manpower Development Institute	20,000,000	5,076,200.00	25.38	(14,923,800.00)	
12020703	Earning from Heir of Plants & Equipment	Ministry of Agriculture & Natural Resources	300,000	28,500.00	9.50	(271,500.00)	710,500.00
12020717	Earnings from Shows & Exhibitions	Ministry of Agriculture & Natural Resources	5,000,000		0.00	(5,000,000.00)	78,000.00
12020718	Irrigation Water Charges	Ministry of Agriculture & Natural Resources	1,900,000	-	0.00	(1,900,000.00)	

12020719	Farm Plot and Land Charges	Ministry of Agriculture & Natural Resources	10t	-	-	-	
12020727	Export Free Proceeds	Ministry of Commerce, Industry and Co-operatives	1,500,000	-	0.00	(1,500,000.00)	
12020729	Earning from Parks & Garden	Ministry of Environment	-	83,000.00	-	83,000.00	1,203,800.00
12020710	Earning from Guest Houses	Ministry of Information, Youth, Sports and Culture	300,000	-	0.00	(300,000.00)	

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
12020716	Earnings from Information Equipment	Ministry of Information, Youth, Sports and Culture	500,000		0.00	(500,000.00)	50,000.00
12020719	Farm Plot and Land Charges	Ministry of Land, Housing, Urban & Regional Planning	150,000	-	0.00	(150,000.00)	60,000.00
12020730	Gate Fees	Ministry of Women Affairs & Social Development	10t		-	-	
12020720	Hire of Sump Lorry	Ministry of Works & Transport	500,000	-	0.00	(500,000.00)	62,000.00
12020732	Airport/Hajj Operation Proceeds	Ministry of Works & Transport	20,000,000	27,227,512.00	136.14	7,227,512.00	
12020700	Dividend on Investment	NA	-	-	-	-	224,055.72
12020707	Earning from Medical Services	Rasheed Shekoni Specialist Hospital	30,000,000	29,395,755.00	97.99	(604,245.00)	34,922,758.97
12020722	Drug Revolving Fund	Rasheed Shekoni Specialist Hospital	10,000,000	13,327,244.00	133.27	3,327,244.00	
12020724	Catering Services	Rasheed Shekoni Specialist Hospital	5,000,000	-	0.00	(5,000,000.00)	
12020722	Drug Revolving Fund	Ringim Local Government PHCD Management Office	400,000		0.00	(400,000.00)	
12020722	Drug Revolving Fund	Roni Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020710	Earning from Guest Houses	Sule Lamido University, K/Hausa	10,000,000	-	0.00	(10,000,000.00)	
12020723	Car Hire/SUV Service	Sule Lamido University, K/Hausa	5,000,000	-	0.00	(5,000,000.00)	3,453,892.00
12020707	Earning from Medical Services	Sule Tankarkar Local Government PHCD Management Office	-		-	-	
12020722	Drug Revolving Fund	Sule Tankarkar Local Government PHCD Management Office	270,000		0.00	(270,000.00)	
12020722	Drug Revolving Fund	Taura Local Government PHCD Management Office	400,000		0.00	(400,000.00)	
12020722	Drug Revolving Fund	Yankwashi Local Government PHCD Management Office	250,000		0.00	(250,000.00)	

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.7

Rent on Government Buildings
For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 APPROVED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS N
120208	Rent on Government Buildings –General		4,800,000	78,980,140.63	1645.42	74,180,140.63	26,048,000.00
12020801	Rent on Government Buildings	Jigawa state Housing Authority	4,800,000	78,980,140.63	1645.42	74,180,140.63	26,048,000.00

Jigawa State Government Of Nigeria
Report Of The Auditor General

Note No. 1.8

Rent On Land And Others
For The Year Ended 31stdecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
120209	Rent on Land & Others –General		15,000,000	113,380,305.32	755.87	98,380,305.32	19,678,161
12020908	Ground Rent and Penalties	Ministry of Land, Housing, Urban & Regional Planning Development	15,000,000	113,380,305.32	755.87	98,380,305.32	19,678,161
12020910	Certificate of Temporary Permit	Ministry of Land, Housing, Urban & Regional Planning Development	10t	-	-	-	

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.9

Repayments and Refunds [Loans & advances]
For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPT N
120210	Repayment & Refunds General	Consolidated	2,166,000,000	1,657,441,699.65	76.52	(508,558,300.35)	964,243,113
12021013	Refund Sundries	Bilyaminu Usman Polytechnic Hadejia	2,000,000		0.00	(2,000,000)	
12021008	Ox/Work Bull Loan Repayments	Ministry of Agriculture & Natural Resources	10t	-	-	-	
12021013	Refund Sundries	Ministry of Finance	2,000,000	2,954,357.00	147.72	954,357	143,484,265
12021002	Motor Vehicle Advances	Ministry of Finance and Economic Planning	450,000,000	593,193,777.36	131.82	143,193,777	506,104,554
12021003	Bicycle Advance Repayment [Principal]	Ministry of Finance and Economic Planning	35,000,000	22,507,314.95	64.31	(12,492,685)	24,047,566
12021004	Motor Vehicle Refurbishment Loan	Ministry of Finance and Economic Planning	75,000,000	119,721,584.77	159.63	44,721,585	111,889,345
12021009	Motor Cycle Loan Repayments	Ministry of Finance and Economic Planning	100,000,000	78,041,253.86	78.04	(21,958,746)	51,112,376
12021010	Bicycle Loan Repayment	Ministry of Finance and Economic Planning	-	-	-	-	
12021014	Recovery of Public Funds	Ministry of Finance and Economic Planning	1,500,000,000	841,023,411.71	56.07	(658,976,588)	
12021006	Furniture Loan Repayment	NA	-	-	-	-	202,125
12021007	Housing Loan Repayment	NA	-	-	-	-	40,335,163
12021000	Repayment of Sundry Loans	NA	-	-	-	-	530,400
12021013	Refund of Over Payments	NA	2,000,000	-	0.00	(2,000,000)	86,537,317

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.10

Interests Earned
For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2017 ACTUAL RECEIPTS N
120212	Interest Earned – General		1,521,500,000	812,755,611.64	53.42	(708,744,388.36)	2,327,301,4
12021210	Bank Interest	Ministry of Finance and Economic Planning	750,500,000	413,186,923.33	55.05	(337,313,077)	1,644,504,2
12021211	Interest on Treasury Bills	Ministry of Finance and Economic Planning	-	-	-	-	464,591,190
12021212	Other Interest>Returns on Government Investments	Ministry of Finance and Economic Planning	771,000,000	399,568,688.31	51.82	(371,431,312)	218,206,01

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 1.11

Reimbursements

For the Year Ended 31stDecember, 2018

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS N
120213	Reimbursements		2,331,000,000	2,579,907,599.03	110.68	248,907,599.03	3,340,104,000.00
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	110,000,000	108,540,000.00	98.67	(1,460,000)	
12021309	Grants & Reimbursement from Local Government	Directorate of Local Government Audit	200,000,000	257,609,975.68	128.80	57,609,976	
12021300	Grants & Reimbursement from Local Government	Jigawa Broadcasting Corporation [Radio]	-	9,720,000.00	#DIV/0!	9,720,000	
12021307	Assistance for Up-keeps of Rehabilitation Centres	Jigawa State Rehabilitation Board	4,000,000	-	0.00	(4,000,000)	
12021309	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	82,000,000	100,367,400.00	122.40	18,367,400	
12021309	Grants & Reimbursement from Local Government	Local Government Service Commission	400,000,000	515,219,951.35	128.80	115,219,951	
12021309	Grants & Reimbursement from Local Government	Ministry For Local Government	200,000,000	281,609,976.00	140.80	81,609,976	3,340,104,000.00
12021300	Grants & Reimbursement from Local Government	Ministry of Information Youth, Sports & Culture	-	6,480,000.00	-	6,480,000	
12021309	Grants & Reimbursement from Local Government	Ministry of Water Resources	466,000,000	465,908,496.00	99.98	(91,504)	
12021309	Grants & Reimbursement	Ministry of Works & Transport	600,000,000	565,879,800.00	94.31	(34,120,200)	

	from Local Government						
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	ACTUAL RECEIPTS N	INDEX %	VARIANCE N	201 ACTU RECEI N
12021309	Grants & Reimbursement from Local Government	Special Services Directorate	269,000,000	268,572,000.00	99.84	(428,000)	
12021309	Grants & Reimbursement from Local Government	State Independent Electoral Commission	10t	-	-	-	
12021309	Grants & Reimbursement from Local Government [2%]	Sule Lamido University, K/Hausa	-		-	-	
						-	

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 2

Statutory Revenue Allocations
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2017 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	47,551,899,966.57	100.0	31,709,046,906.96
1	JANUARY	3,762,279,713.58	7.9	1,581,988,564.17
2	FEBRUARY	3,730,048,454.18	7.8	1,992,296,609.47
3	MARCH	3,852,940,937.65	8.1	1,758,798,218.85
4	APRIL	3,326,563,770.24	7.0	2,041,890,579.42
5	MAY	4,133,140,879.50	8.7	1,861,438,233.91
6	JUNE	4,020,292,747.32	8.5	2,209,050,278.35
7	JULY	4,183,543,814.39	8.8	4,111,881,160.63
8	AUGUST	4,036,063,646.78	8.5	2,714,175,337.55
9	SEPTEMBER	4,111,823,520.20	8.6	3,898,215,299.43
10	OCTOBER	3,939,252,116.45	8.3	2,962,512,918.47
11	NOVEMBER	4,254,028,245.76	8.9	2,863,788,423.28
12	DECEMBER	4,201,922,120.52	8.8	3,713,011,283.43

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 3

Value Added Tax
For the Year Ended 31stDecember, 2018

S/No.	MONTH	2018 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2017 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	12,857,521,735.72	100.0	11,290,404,232.93
1	JANUARY	1,003,199,684.41	7.8	943,625,268.04
2	FEBRUARY	1,125,414,099.24	8.8	828,577,317.47
3	MARCH	1,061,913,905.95	8.3	793,363,532.06
4	APRIL	986,094,822.49	7.7	930,076,039.65
5	MAY	1,036,530,748.32	8.1	973,813,768.67
6	JUNE	1,108,962,431.14	8.6	941,646,411.60
7	JULY	995,872,838.58	7.7	953,335,420.94
8	AUGUST	919,567,372.87	7.2	947,443,434.24
9	SEPTEMBER	1,342,512,038.55	10.4	1,034,023,287.06
10	OCTOBER	918,846,994.96	7.1	946,944,732.64
11	NOVEMBER	1,268,992,670.35	9.9	1,053,495,914.59
12	DECEMBER	1,089,614,128.86	8.5	944,059,105.97

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 4

Grant For Primary Education Financing [by L/Governments]
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2017 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	15,557,511,076.10	100.00	14,801,287,583.40
1	JANUARY	1,223,851,580.18	7.87	1,180,991,768.07
2	FEBRUARY	1,222,940,341.93	7.86	1,187,840,394.93
3	MARCH	1,220,419,678.66	7.84	1,192,902,610.49
4	APRIL	1,240,992,030.91	7.98	1,196,698,244.06
5	MAY	1,259,687,944.52	8.10	1,202,542,632.63
6	JUNE	1,463,188,130.23	9.41	1,209,127,573.72
7	JULY	1,253,518,329.54	8.06	1,579,818,298.34
8	AUGUST	1,256,898,236.22	8.08	1,216,061,434.83
9	SEPTEMBER	1,262,458,960.47	8.11	1,217,578,697.95
10	OCTOBER	1,261,536,176.22	8.11	1,208,886,820.52
11	NOVEMEBER	1,254,254,955.11	8.06	1,204,647,266.38
12	DECEMBER	1,258,751,042.11	8.09	1,204,191,841.48

	LEAVE TRANSPORT GRANT	379,013,670.00	2.44	-
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 4.1

Grants for Primary Education [Details according to L/Government L.E.A.]
For the Year Ended 31stDecember, 2018

S/NO.	LOCAL GOVERNMENT/L. E. A.	2018 BUDGETED AMOUNT N	2018ACTUAL RECEIPT N	IND EX %	BUDGET PERFORM ANCE INDEX N
	CONSOLIDATE STATEWIDE	16,200,000,00	15,557,511,078.24	100.00	96.03
1	AUYO		478,284,742.28	3.07	2.95
2	BABURA		560,669,613.40	3.60	3.46
3	BIRNIWA		664,822,888.81	4.27	4.10
4	BIRNIN KUDU		490,673,355.25	3.15	3.03
5	BUJI		278,217,198.64	1.79	1.72
6	DUTSE		801,060,530.71	5.15	4.94
7	GAGARAWA		321,686,586.42	2.07	1.99
8	GARKI		558,946,342.64	3.59	3.45
9	GUMEL		493,915,429.62	3.17	3.05
10	GWARAM		680,361,457.26	4.37	4.20
11	GWIWA		239,532,892.45	1.54	1.48
12	GURI		270,033,453.24	1.74	1.67
13	HADEJIA		584,879,014.86	3.76	3.61
14	JAHUN		508,898,483.29	3.27	3.14
15	KAFIN HAUSA		789,436,873.88	5.07	4.87
16	KAUGAMA		521,448,788.76	3.35	3.22
17	KAZAURE		533,958,530.69	3.43	3.30
18	KIRI KASAMMA		602,154,932.66	3.87	3.72
19	KIYAWA		374,763,721.24	2.41	2.31
20	MAIGATARI		398,194,737.36	2.56	2.46

21	MALAM MADORI		712,343,779.38	4.58	4.40
22	MIGA		287,953,774.85	1.85	1.78
23	RINGIM		643,587,432.35	4.14	3.97
24	RONI		308,666,755.07	1.98	1.91
25	SULE TANKARKAR		589,278,667.74	3.79	3.64
26	TAURA		543,951,661.49	3.50	3.36
27	YANKWASHI		339,189,289.49	2.18	2.09
-	LEAVE TRANSPORT GRANT		379,014,690.14	2.44	2.34

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 5

Local Governments 60% Contribution for PHCD Staff Cost
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL RECEIPTS N	PERCENTAG E INDEX OF TOTAL %	2017 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	1,410,822,807.7 1	100.0	1,187,498,492.9 8
1	JANUARY	120,703,063.44	8.6	-
2	FEBRUARY	117,040,749.05	8.3	119,030,116.82
3	MARCH	115,175,978.67	8.2	-
4	APRIL	118,964,776.09	8.4	119,013,537.74
5	MAY	118,349,975.65	8.4	122,887,973.65
6	JUNE	111,062,188.39	7.9	116,024,255.47
7	JULY	115,283,793.98	8.2	116,024,255.47
8	AUGUST	111,794,307.45	7.9	122,522,815.87
9	SEPTEMBER	119,604,421.07	8.5	119,314,908.82
10	OCTOBER	120,997,798.18	8.6	122,748,620.90
11	NOVEMEBER	121,082,532.60	8.6	113,922,071.91
12	DECEMBER	120,763,223.14	8.6	116,009,936.33

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 6

Other Miscellaneous Receipts from the Federation
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL RECEIPTS N	INDE X %	2017 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	17,438,241,529.45	100.0	14,215,333,413.52
1	JANUARY	226,208,953.65	1.3	-
2	FEBRUARY	-	0.0	-
3	MARCH	5,157,409.37	0.0	-
4	APRIL	428,666,102.49	2.5	-
5	MAY	3,300,729.41	0.0	-
6	JUNE	-	0.0	-
7	JULY	344,575,699.12	2.0	7,107,666,706.76
8	AUGUST	236,561,304.63	1.4	-
9	SEPTEMBER	1,010,431.28	0.0	-
10	OCTOBER	15,699,826,758.32	90.0	-
11	NOVEMBER	5,559,384.21	0.0	-
12	DECEMBER	487,374,756.97	2.8	7,107,666,706.76

Jigawa State Government of Nigeria
 Report of the Auditor General

Note No. 6.1

Repayments/Refunds from the Federation [by Category]
 For the Year Ended 31stDecember, 2018

S/N	TYPE	2018 ACTUAL RECEIPTS	INDEX	PREVIOUS YEAR 2017
		N	%	N
1	Forex Equalization	1,320,493,999.11	7.57	-
2	Excess Charges [Refund]	116,111,078.33	0.67	-
3	Petroleum Profit Tax	82,266,585.28	0.47	-
4	Exchange Gain	598,919,651.53	3.43	-
5	Paris Club Refunds	15,320,450,215.20	87.86	14,215,333,413.52
	TOTAL	17,438,241,529.45	100.00	14,215,333,413.52

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 7

Aids and Grants [by Source]
For the Year Ended 31stDecember, 2018

ECON. CODE	DESCRIPTION	2018 APPROVED ESTIMATES N	2018 ACTUAL EXPEND/RECEIPT N	INDEX %	2017 ACTUAL EXPEND/RECEIPT N
1301	AIDS AND GRANTS	4,896,300,000	3,476,749,073.25	71.01	2,492,208,668.47
130103	Domestic Grants	3,240,000,000	2,086,344,616	64.39	1,426,497,618
130104	Foreign Grants	1,656,300,000	1,390,404,457	83.95	1,065,711,051

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 7.1

Aids and Grants [Details]
For the Year Ended 31stDecember, 2018

ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 APPROVED ESTIMATES N	2018 ACTUAL EXPEND/REC EIPT N	INDEX %	2017 ACTUAL EXPEND/REC EIPT
1301	AIDS AND GRANTS –CONSLIDATED		4,896,300,000	3,476,749,073.25	71.01	2,492,208,668.47
130103	DEMOSTIC GRANTS		3,240,000,000	2,086,344,616.22	64.39	1,426,497,617.93
13010303	Domestic Grants [GPE/NIPEP]	MOES & TECH.	3,240,000,000	2,086,344,616.22	64.39	1,426,497,617.93
130104	FOREIGN GRANTS		1,656,300,000	1,390,404,457.03	83.95	1,065,711,050.54
13010401	Foreign Grants	MOF[Admin. & Fin. Directorate]	10t	-	-	-
13010402	UNICEF -Primary H/Care Grant	PHCDA	335,000,000	530,944,129.00	158.49	329,256,960.00
13010403	Sasakawa Agric. Grants	JARDA	24,000,000	-	0.00	73,346,560.00
13010404	Rural Water Supply Sanitation	RAWASA	1,297,300,000	859,460,328.03	66.25	663,107,530.54

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 8

Other Capital Receipts
For the Year Ended 31stDecember, 2018

ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION N	2018 APPROVED ESTIMATE		2018 ACTUAL EXPEND/REC		2017 ACTUAL EXPEND/REC		
			S	N	EIPT	N	EIPT	N	
1402	OTHER CAPITAL RECEIPTS	CONSOLIDATED	20,441,700,000	00	16,800,712,464.71	0	10,117,701,444.43	0	0
1402020 1	Local Govt Capital Contributions	Ministry of Finance	4,000,000,000	0	7,000,000,000.00	0	3,083,197,837.45	0	5
1402020 1	Local Govt Capital Contributions	Rural Water Supply & Sanitation Authority	625,020,000		1,194,005,900.55	5	-		-
1402020 1	Local Govt 2% Capital Contributions	Sule Lamido University K/Hausa	548,000,000		1,030,528,898.25	5	616,699,649.31		
1402020 2	Sales of Condemned Stores/Assets	Ministry of Finance	500,400,000		-	-	-		-
1402020 4	FGN- Grants for Univ. Basic Edu. [UBEC Matching Grant]	State Univ. Basic Education Board	4,610,000,000	0	4,605,956,076.86	6	3,202,257,425.78		8
1402020 5	Federal Tertiary Education grants	State Polytechnic	480,000,000		317,552,073.69		248,000,000.00		
1402020 5	Federal Tertiary Education grants	State College of Education	450,000,000		616,973,776.72		135,792,739.00		
1402020 5	Federal Tertiary Education Grants	Sule Lamido University K/Hausa	600,000,000		681,075,695.90		173,311,449.45		
1402020 6	EU -Water Supply & Sanitation	Ministry of Water Resources	363,000,000		-	-	-		-
1402020 7	EU-Governance Reform Grants [SLOGOR]	Budget & Economic Planning Direct.	1,200,000,000	0	387,500,598.18		569,278,227.01		
1402020 8	FGN- Grants for Water Projects	Ministry of Water Resources	800,000,000		-	-	-		-
1402020 9	W/Bank supported SOML	Ministry of Health	455,000,000		351,042,620.00		456,750,000.00		
1402021 0	ADB- Grants [ATASF]	Jigawa Agric & Rural Dev. Authority	1,700,000,000	0	-	-	-		-
1402021 1	FGN -SDGs Grants	Budget & Economic Planning Direct.	600,000,000		-	-	-		-
1402021 2	Agency Receipts - Transferred to CDF	Local Govt. Audit Directorate	-		-	-	-		-
1402021 2	Agency Receipts - Transferred to CDF	Local Govt. Service Commission	-	10f	-	-	-		-

1402021 2	Agency Revenue - Transferred to CDF	State Housing Authority	35,000,000	-	
1402021 2	Agency Revenue - Transferred to CDF	State Polytechnic	10t	-	
ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION N	2018 APPROVED ESTIMATE S N	2018 ACTUAL EXPEND/REC EIPT N	2017 ACTUAL EXPEND/REC EIPT N
1402021 2	Agency Revenue - Transferred to CDF	State College of Education	10t	126,570,727.26	
1402021 2	Agencies Receipts - Transferred to CDF	Ministry For Local Govt. and others	-	413,186,923.33	65,536,875.60
1402021 3	Capital Reimbursements/Loan Repayments	Ministry of Agric. & Nat. Res.	250,000,000		
1402021 3	Capital Reimbursements/Loan Repayments	Ministry of Finance [JASCO]	2,000,000,00 0	-	1,490,000,000.0 0
1402021 4	Revolving Fund [Programme Receipts	Ministry of Health [JIMSO]	1,200,000,00 0	-	
1402021 5	Global Partnership Grants [TBL]	Ministry of Health	25,280,000	76,319,173.97	76,877,240.83

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 9

Other Receipts and Deposits with Government
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL RECEIPTS N	2017 ACTUAL RECEIPTS N
1	LAND AND HOUSING (LOGISTIC)	-	44,501,017.27
2	DIRECTORATE OF SALARY AND PENSION	64,733,248.33	-
3	MINISTRY OF FINANCE	137,456,392.57	-
4	STATE EMERGENCY MANAGEMENT AGENCY	166,969,074.65	-
	TOTAL	369,158,715.55	44,501,017.27

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 10

Personnel Cost
For the Year Ended 31stDecember, 2018

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDE X %	VARIANCE	2017 ACTUAL EXPENDITURE N
	CONSOLIDATED STATEWIDE	40,532,172,000	40,527,222,000	38,483,902,947.83	94.96	2,043,319,052.17	37,026,384,625.36
[A]	CONSOLIDATED – A	34,425,219,000	34,440,269,000	32,337,903,864.21	93.90	2,102,365,135.79	32,080,409,901
01110010010	Government House	29,000,000	29,000,000	28,387,633.03	97.89	612,366.97	29,148,769.80
01110010020	Deputy Governor's Office General	8,397,000	8,397,000	6,454,957.30	76.87	1,942,042.70	12,085,028.76
01110010030	Directorate of Protocol	4,552,000	4,552,000	3,820,802.90	83.94	731,197.10	4,123,127.20
01110010040	Due Process & Project Monitoring Bureau	29,929,000	29,929,000	23,401,034.30	78.19	6,527,965.70	19,229,311.39
01110010070	Pilgrims Welfare Agency	41,095,000	41,095,000	33,927,595.50	82.56	7,167,404.50	35,053,362.59
01110080010	State Emergency Management Agency (SEMA)	17,475,000	17,475,000	16,693,961.84	95.53	781,038.16	16,236,675.80
01110130010	SSG -'Administration & Finance Directorate	245,500,000	236,000,000	207,135,646.58	87.77	28,864,353.42	221,847,355.78

01110130020 0	Liason Office Kaduna	5,740,000	5,740,000	5,277,591.00	91.94	462,409.00	5,188,696.03
01110130030 0	Liason Office Lagos	3,624,000	3,624,000	3,372,015.80	93.05	251,984.20	3,128,354.17
01110130050 0	Liason Office Abuja	4,665,000	4,665,000	3,985,903.60	85.44	679,096.40	4,994,372.17
01110130060 0	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	141,999,000	141,999,000	30,209,650.40	21.27	111,789,349.60	133,031,183.10

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE N
011101400100	Research, Evaluation & Political Affairs Directorate	4,352,000	4,352,000	3,627,957.61	83.36	724,042.39	3,348,294.66
011101800100	Special Services Directorate	22,398,000	22,398,000	19,605,883.43	87.53	2,792,116.57	26,338,247.83
011101800100	(Council Affairs Dept)	824,000	824,000	321,419.96	39.01	502,580.04	262,167.78
011200100100	State House of Assembly	399,902,000	399,902,000	357,538,950.61	89.41	42,363,049.39	202,624,044.00
012500100100	Office of the Head of Service	179,600,000	179,600,000	136,762,995.00	76.15	42,837,005.00	174,843,621.37
012500100200	Establishment & Service Matters Directorate	470,324,000	470,324,000	416,736,128.06	88.61	53,587,871.94	420,642,457.25
012500100400	Directorate of Salary & Pension Administration	19,112,000	19,112,000	18,086,202.19	94.63	1,025,797.81	-
012500100406	State Pension [refer to Social Benefits]	-	-	-	-	-	605,937,419.89
012500100500	Manpower Development Institute	54,146,000	54,146,000	42,101,773.40	77.76	12,044,226.60	
012500100600	Guidance & Counseling Department	1,752,000	1,752,000	1,791,769.00	102.27	(39,769.00)	1,192,703.14
014000100100	Office of the Auditor General	69,000,000	69,000,000	62,595,947.98	90.72	6,404,052.02	61,736,972.74
014000200100	Directorate of Local Government Audit	66,000,000	66,000,000	56,627,964.30	85.80	9,372,035.70	56,864,600.32
014700100100	Civil Service Commission	7,263,000	7,263,000	6,356,132.40	87.51	906,867.60	6,160,026.20

01470020010 0	Local Government Service Commission	9,000,000	9,000,000	4,037,660.20	44.86	4,962,339.80	4,092,906.70
01480010010 0	State Independent Electoral Commission	6,636,000	6,636,000	6,568,766.30	98.99	67,233.70	9,491,678.40
02150010010 0	Ministry of Agriculture & Natural Resources	322,669,000	322,669,000	293,309,907.79	90.90	29,359,092.21	300,682,597.65
02150210210 0	Jigawa State Agricultural Research Institute	89,840,000	89,840,000	73,381,387.56	81.68	16,458,612.44	88,801,189.21

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE N
021510200100	Jigawa Agriculture & Rural Development Authority [JARDA]	365,155,000	365,155,000	360,957,039.62	98.85	4,197,960.38	388,573,503.57
022000100100	Ministry of Finance & Economic Planning	330,443,000	330,543,000	298,738,107.30	90.38	31,804,892.70	301,092,670.70
022000300100	Budget & Economic Planning Directorate	40,023,000	40,023,000	34,942,437.92	87.31	5,080,562.08	41,836,729.53
022000800100	Board of Internal Revenue General	108,385,000	108,385,000	91,555,475.50	84.47	16,829,524.50	113,914,922.41
022001200100	Jigawa State Bureau of Statistics	5,865,000	5,865,000	-	-	5,865,000.00	-
022200100100	Ministry of Commerce, Industries and Co-operatives	62,566,000	62,566,000	59,718,163.84	95.45	2,847,836.16	58,087,212.88
022200100200	Mineral Resource Development Agency	8,869,000	8,869,000	8,446,201.92	95.23	422,798.08	8,167,824.60
022200100300	State Investment Promotion Agency (InvestJigawa)	13,760,000	13,760,000	-	-	13,760,000.00	-
022700600100	Directorate of Economic Empowerment	60,378,000	60,378,000	56,808,883.58	94.09	3,569,116.42	54,700,087.82
023400100100	Ministry of Works & Transport	176,033,000	176,033,000	154,622,625.99	87.84	21,410,374.01	154,784,184.82
023400400100	Jigawa Roads Maintenance Agency	10,820,000	10,820,000.0	10,327,759.63	95.45	492,240.37	10,951,926.40
023400800300	Rural Electricity Board	28,674,000	28,674,000.0	26,099,631.10	91.02	2,574,368.90	26,696,367.50

02340090010 0	Fire Services Directorate	75,166,000	75,166,000	62,456,092.62	83.09	12,709,907.38	81,056,968.67
02520010010 0	Ministry of Water Resources	18,847,000	18,847,000	13,902,449.37	73.76	4,944,550.63	25,937,236.65
02521020010 0	Jigawa State Water Board	161,443,000	161,443,000	148,854,263.56	92.20	12,588,736.44	139,661,237.84
02521030010 0	Rural Water Supply and Sanitation Agency	31,880,000	31,880,000.0	27,870,215.92	87.42	4,009,784.08	29,434,719.00

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE N
02521040010 0	Small Town Water Supply Agency	226,890,000	226,890,000	205,813,603.45	90.71	21,076,396.55	208,959,991.14
02600010010 0	Ministry of Lands, Housing, Urban & Regional Planning	76,500,000	76,500,000	65,255,063.28	85.30	11,244,936.72	79,623,478.86
02600020010 0	Development Jigawa State Housing Authority	12,958,000	12,958,000	11,807,571.59	91.12	1,150,428.41	12,942,698.70
02600030010 0	Urban Development Board	58,580,000	58,580,000	55,931,934.92	95.48	2,648,065.08	51,336,764.32
02600040010 0	Dutse Capital Development Authority [DCDA]	68,796,000	68,796,000	67,005,427.50	97.40	1,790,572.50	61,441,683.46
03180050010 0	High Court	438,291,000	438,291,000	361,741,114.76	82.53	76,549,885.24	-
03180060010 0	Sharia Court of Appeal	675,600,000	675,600,000	621,598,138.98	92.01	54,001,861.02	-
03180110010 0	Judicial Service Commission	78,799,000	78,799,000	72,363,984.68	91.83	6,435,015.32	-
03260010010 0	Ministry of Justice	126,563,000	137,563,000	116,651,503.30	84.80	20,911,496.70	130,505,189.18
03260020020 0	Justice Sector and Law Reform Commission	20,935,000	20,935,000	19,364,451.80	92.50	1,570,548.20	23,942,446.49
05140010010 0	Ministry of Women Affairs & Social Development	46,894,000	46,894,000	42,182,306.90	89.95	4,711,693.10	44,110,961.49
05140010020 0	Rehabilitation Board	36,596,000	36,596,000	31,725,204.30	86.69	4,870,795.70	31,519,813.48

05170010010 0	Ministry of Education, Science & Technology	2,868,000,000	2,868,000,000	2,746,945,016.20	95.78	121,054,983.80	2,586,956,350.40
05170010020 0	State Educational Inspectorate & Monitoring Unit	1,244,000	1,244,000	402,526.81	32.36	841,473.19	22,700,133.25
05170030010 0	State Universal Basic Education Board	220,000,000	220,000,000	175,672,961.26	79.85	44,327,038.74	251,462,981.12

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE N
051700300103	Inspectorate Head Quarters & Zones	149,500,000	149,500,000	145,582,177.11	97.38	3,917,822.89	-
051700400100	Local Education Authority	16,200,000.00	16,200,000.00	15,557,511,076.24	96.03	642,488,923.76	14,189,788,234.14
051700800100	Library Board	47,898,000	47,898,000	42,784,395.16	89.32	5,113,604.84	47,392,732.76
051701000100	Agency for Mass Education	66,867,000	66,867,000	60,612,531.07	90.65	6,254,468.93	58,622,981.82
051701100100	Nomadic Education Agency	417,899,000	417,899,000	438,786,744.87	105.00	(20,887,744.87)	409,204,293.53
051701800100	Jigawa State Polytechnic	474,300,000	474,300,000	479,157,815.58	101.02	(4,857,815.58)	445,242,351.04
051701800200	Bilyaminu Usman Polytechnic	372,338,000	372,338,000	356,456,713.80	95.73	15,881,286.20	365,811,324.85
051701900100	Jigawa State College of Education	979,392,000	979,392,000	989,306,851.67	101.01	(9,914,851.67)	959,764,259.03
051702100100	Sule Lamido University, Kafin-Hausa	818,200,000	791,650,000	686,647,285.01	86.74	105,002,714.99	586,003,202.87
051705500100	Science & Technical Education Board	482,868,000	482,868,000	511,052,170.55	105.84	(28,184,170.55)	524,822,812.43
051705600100	Jigawa State Scholarships Board	7,964,000	7,964,000	8,396,494.23	105.43	(432,494.23)	10,992,120.10
051705600200	Dutse Model / Capital School	150,500,000	150,500,000	140,872,173.76	93.60	9,627,826.24	127,268,068.98
051706000100	Jigawa State College of Islamic Legal Studies	381,600,000.0	381,600,000	360,959,980.11	94.59	20,640,019.89	332,870,329.18

05170610010 0	Institute of Information Technology	202,100,000.0	202,100,000	212,769,058.46	105.2 8	(10,669,058.46)	201,189,422.21
05170630010 0	Islamic Education Bureau	718,763,000.0	758,763,000	755,350,019.83	99.55	3,412,980.17	636,826,230.47
05170630010 0	Bamaina Academy	12,588,000.0	12,588,000	5,709,280.50	45.35	6,878,719.50	10,548.00
05210010010 0	Ministry of Health	750,500,000	750,500,000	494,713,761.82	65.92	255,786,238.18	768,839,174.83
05210010011 0	Babura General Hospital	192,300,000	192,300,000	176,653,014.51	91.86	15,646,985.49	193,819,761.43
05210010011 1	Birnin Kudu General Hospital	373,000,000	373,000,000	345,709,458.18	92.68	27,290,541.82	446,785,429.51

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE N
05210010011 2	Birniwa General Hospital	146,000,000	146,000,000	157,507,047.15	107.88	(11,507,047.15)	159,356,059.05
05210010011 3	Dutse General Hospital	480,000,000	480,000,000	418,841,104.13	87.26	61,158,895.87	478,020,566.44
05210010011 4	Gumel General Hospital	309,500,000	309,500,000	301,870,412.45	97.53	7,629,587.55	337,258,072.11
05210010011 5	Gwaram Cottage Hospital	115,379,000	115,379,000	115,996,738.82	100.54	(617,738.82)	127,507,291.67
05210010011 6	Hadejia General Hospital	509,000,000	509,000,000	501,498,055.96	98.53	7,501,944.04	626,619,393.70
05210010011 7	Hadejia Tuberculosis and Leprosy Hospital	51,038,000	51,038,000	42,809,358.00	83.88	8,228,642.00	59,917,803.88
05210010011 8	Jahun General Hospital	257,589,000	257,589,000	240,248,988.85	93.27	17,340,011.15	268,594,281.48
05210010011 9	Kafin Hausa [Bulangu] Cottage Hospital	96,362,000	96,362,000	84,090,148.04	87.26	12,271,851.96	110,700,723.98
05210010012 0	Kafin Hausa General Hospital	142,000,000	142,000,000	132,683,859.52	93.44	9,316,140.48	155,886,263.32
05210010012 1	Kazaure General Hospital	398,678,000	398,678,000	338,688,732.13	84.95	59,989,267.87	357,919,212.28
05210010012 2	Kazaure Psychiatric Hospital	39,544,000	39,544,000	34,838,876.54	88.10	4,705,123.46	56,200,369.00
05210010012 3	Ringim General Hospital	238,000,000	238,000,000	209,921,191.36	88.20	28,078,808.64	283,828,854.12
05210030010 0	Primary Health Care Development Agency	133,805,000	133,805,000	178,000,553.16	133.03	(44,195,553.16)	218,835,096.22
05210030010 0	PHCD -LGA Management Offices						

[B]	CONSOLIDATED – B	4,066,000,000	4,066,000,000	4,168,428,865.27	102.5 2	(102,428,865.2 7)	2,961,687,509.00
05210040010 0	Auyo -PHCD/MO			95,277,551.82			-
05210040010 0	Babura -PHCD/MO			171,097,185.14			-
05210040010 0	Birnin Kudu - PHCD/MO			160,149,489.89			-
05210040010 0	Birniwa -PHCD/MO			99,802,591.10			-
05210040010 0	Buji -PHCD/MO			92,396,161.03			-
05210040010 0	Dutse -PHCD/MO			211,267,158.15			-
05210040010 0	Gagarawa -PHCD/MO			93,323,244.33			-
05210040010 0	Garki -PHCD/MO			154,316,716.01			-
05210040010 0	Gumel -PHCD/MO			143,130,587.00			-
05210040010 0	Guri -PHCD/MO			91,647,995.00			-

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE N
05210040010 0	Gwaram -PHCD/MO			305,665,548.53			-
05210040010 0	Gwiwa -PHCD/MO			70,046,315.11			-
05210040010 0	Hadejia -PHCD/MO			436,124,537.51			-
05210040010 0	Jahun -PHCD/MO			243,056,577.10			-
05210040010 0	kafin Hausa - PHCD/MO			151,547,828.00			-
05210040010 0	Kaugama -PHCD/MO			178,566,785.15			-
05210040010 0	Kazaure -PHCD/MO			202,374,973.43			-
05210040010 0	KkirKasamma - PHCD/MO			113,892,403.81			-
05210040010 0	Kiyawa -PHCD/MO			153,978,223.39			-
05210040010 0	Maigatari -PHCD/MO			171,891,851.40			-
05210040010 0	Malam Madori - PHCD/MO			83,956,566.10			-
05210040010 0	Miga -PHCD/MO			15,743,675.24			-
05210040010 0	Ringim -PHCD/MO			216,233,429.51			-
05210040010 0	Roni -PHCD/MO			180,684,930.33			-

05210040010 0	Sule Tankarkar - PHCD/MO			119,641,606.92			-
05210040010 0	Taura -PHCD/MO			154,036,681.19			-
05210040010 0	Yankwashi - PHCD/MO			58,578,253.08			-
[C]	CONSOLIDATED – C	2,040,953,000	2,020,953,000	1,977,570,218.35	98.34	43,382,781.65	1,984,287,216
05211040010 7	School of Nursing B/Kudu	252,000,000	252,000,000	234,105,362.84	92.90	17,894,637.16	243,756,409.65
05211040010 9	School of Nursing Hadejia	13,516,000	13,516,000	-	-	13,516,000.00	-
05211060010 0	School of Health Technology	194,085,000	194,085,000	190,762,500.21	98.29	3,322,499.79	193,436,979.15
05211160010 0	Rasheed Shekoni Specialist Hospital	774,000,000	774,000,000	800,313,158.79	103.4 0	(26,313,158.79)	749,996,269.52
05230010010 0	Ministry of Information, Youths, Sports & Culture	100,404,000	100,404,000	95,046,700.16	94.66	5,357,299.84	92,040,622.49
05230020010 0	History & Culture Bureau	24,397,000	24,397,000.0	22,392,888.85	91.79	2,004,111.15	22,819,044.87

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	PER F. INDE X %	VARIANCE	2017 ACTUAL EXPENDITURE N
05230030010 0	Jigawa State Broadcasting Corporation (Television)	50,700,000	50,700,000.0	49,021,226.09	96.69	1,678,773.91	50,057,476.81
05230040010 0	Jigawa State Broadcasting Corporation (Radio)	105,619,000	105,619,000.0	96,393,405.76	91.27	9,225,594.24	101,717,733.54
05230070010 0	Jigawa State Sports Council	71,000,000	51,000,000.0	58,453,041.63	114.6 1	(7,453,041.63)	105,390,880.08
05350010010 0	Ministry of Environment Jigawa State	112,524,000	112,524,000	108,199,264.53	96.16	4,324,735.47	103,884,047.23
05350160010 0	Environmental Protection & Sanitation Agency [JISEPA]	290,650,000	290,650,000.0	274,088,080.99	94.30	16,561,919.01	241,945,930.08
05350560010 0	Alternative Energy Fund	2,058,000	2,058,000.00	2,052,346.90	99.73	5,653.10	492,000.00
05510010010 0	Ministry For Local Governments & Comm. Development	50,000,000	50,000,000	46,742,241.60	93.48	3,257,758.40	78,749,822.30

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 11

Consolidated Revenue Fund Charges –Social Benefits
For the Year Ended 31stDecember, 2018

ORG -CODE	ECON CODE	CATEGORY	APPROVED ESTIMATES 1018	REVISED ESTIMATES 1018	ACTUAL EXPENDITURE 2018	PERF. INDEX	VARIANCE	ACTUAL EXPENDITURE 2018
			N	N	N	%	N	N
		CONSOLIDATED SSG's	2,064,000,000	2,119,000,000	2,083,800,059.19	308	35,199,940.81	2,086,520,000.00
		Administration & Finance	42,000,000	42,000,000	23,915,221.26	56.94	18,084,778.74	
011101300100	21030105	Severance Gratuity	20,000,000	20,000,000	13,217,776.26	66.09	6,782,223.74	
011101300100	21030107	Once-in-4year F/Allow	22,000,000	22,000,000	10,697,445.00	48.62	11,302,555.00	
		Office of the Head of Civil Service	22,000,000	22,000,000	11,770,895.00	53.50	10,229,105.00	
012500100100	21030105	Severance Gratuity	8,000,000	8,000,000	4,011,675.00	50.15	3,988,325.00	
012500100100	21030106	Bereaved Family All.	2,000,000	2,000,000	272,000.00	13.60	1,728,000.00	
012500100100	21030107	Once-in-4year F/Allow	12,000,000	12,000,000	7,487,220.00	62.39	4,512,780.00	
		State Pension Department	600,000,000	655,000,000	625,673,616.45	95.52	29,326,383.55	631,000,000.00
012500100406	21030101	Retirement Gratuity	30,000,000	93,865,000	47,864,944.03	50.99	46,000,055.97	
012500100406	21030102	Statutory Pension	500,000,000	500,000,000	500,120,000.00	100.02	(120,000.00)	539,520,000.00
012500100406	21030103	Contract Gratuity	30,000,000	4,430,000	47,707,642.42	876.92	(43,277,642.42)	67,310,000.00
012500100406	21030104	Death Gratuity	40,000,000	56,705,000	29,981,030.00	84.13	8,997,357.58	24,150,000.00
0220000700100	21020202	Office of The Accountant General	1,400,000,000	1,400,000,000	1,422,440,326.48	101.60	(22,440,326.48)	1,455,510,000.00

022000700100	21020202	17% Contribution to S.C.P.S. Fund	1,400,000,000	1,400,000,000	1,422,440,326.48	101.60	(22,440,326.48)	1,455,511
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 12

Consolidated Revenue Fund Charges –Other Charges
For the Year Ended 31stDecember, 2018

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
	CONSOLIDATED REVENUE FUND CHARGES	171,726,000	171,726,000	175,858,384.98	102.41	(4,132,384.98)	1,594,567,914.78
011101300101	SSG's Office -Governor & Deputy Governor[CRFC]	16,260,000	16,260,000	15,826,116.00	97.33	433,884.00	-
011101300101	State Auditor General [CRFC]	5,428,000	5,428,000	2,776,510.80	51.15	2,651,489.20	5,428,234.80
014000200101	Office of the Auditor General Local Government Audit	5,428,000	5,428,000	5,428,034.80	100.00	(34.80)	4,544,326.80
014700100101	Chairman & Members, CSC	16,158,000	16,158,000	16,157,588.00	100.00	412.00	16,157,586.00
014700200101	Chairman & Members, LGSC	21,328,000	21,328,000	21,328,266.00	100.00	(266.00)	19,206,133.69

014800100101	SIEC- Chairman & Commission Members	42,268,000	42,268,000	44,584,035.17	105.48	(2,316,035.17)	34,868,778.83
022000700101	Office of the Accountant General (CRFC)	5,428,000	5,428,000	5,238,034.80	96.50	189,965.20	4,986,280.80
022000700101	Office of the Accountant General (Statutory Allocation to LGs)	54,000,000	54,000,000	53,333,333.33	98.77	666,666.67	53,333,333.33
022000700101	Office of the Accountant General (Stabilisation)	-	-	-	-	-	77,082,633.35
022000800101	Office of the Chairman Board of Internal Revenue	5,428,000	5,428,000	11,186,466.08	206.09	(5,758,466.08)	11,186,466.08
031800500100	High Court of Justice	-	-	-	-	-	520,091,891.61
031800600100	Sharia Court of Appeal	-	-	-	-	-	746,524,755.54
031801100100	Judicial Service Commission	-	-	-	-	-	101,157,493.95

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 13

Other Recurrent Cost
For the Year Ended 31stDecember, 2018

ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITU RE N
	CONSOLIDATED STATEWIDE	17,836,700,00	18,937,867,00	17,275,405,713.35	91.22	1,682,461,286.65	22,367,348,870.12
[A]	CONSOLIDATED -A	17,124,136,00	18,084,008,00	16,547,261,013.75	91.50	1,536,746,986.25	18,556,190,015.64
01110010010	Government House	900,000,000	900,000,000	807,035,458.20	89.67	92,964,541.80	750,407,333.00
01110010020	Deputy Governor's Office General	310,000,000	310,000,000	308,519,811.00	99.52	1,480,189.00	981,462,003.50
01110010030	Directorate of Protocol	180,000,000	325,000,000	309,491,314.00	95.23	15,508,686.00	734,119,236.66
01110010040	Due Process & Project Monitoring Bureau	48,000,000	48,000,000	46,679,628.00	97.25	1,320,372.00	195,942,350.35
01110010070	Pilgrims Welfare Agency	450,000,000	450,000,000	431,170,876.28	95.82	18,829,123.72	51,400,416.49
01110080010	State Emergency Management Agency (SEMA)	100,000,000	100,000,000	85,243,669.50	85.24	14,756,330.50	271,078,873.23
01110130010	SSG -'Administration & Finance Directorate	343,000,000	483,350,000	476,962,593.08	98.68	6,387,406.92	271,078,873.23

01110130020 0	Liason Office Kaduna	4,800,000	4,800,000	3,600,000.00	75.00	1,200,000.00	-
01110130030 0	Liason Office Lagos	12,000,000	12,000,000	6,000,000.00	50.00	6,000,000.00	7,701,668.00
11101300400	Liaison Office Kano	1,200,000	1,200,000	1,200,000.00	100.00	-	312,459,610.47
01110130050 0	Liason Office Abuja	40,000,000	40,000,000	24,000,000.00	60.00	16,000,000.00	-
01110130060 0	Chieftaincy & Religious Affairs Directorate	45,000,000	220,000,000	217,957,092.29	99.07	2,042,907.71	695,727,710.50
01110140010 0	Research, Evaluation & Political Affairs Directorate	55,000,000	65,000,000	56,119,533.00	86.34	8,880,467.00	75,914,535.50
01110180010 0	Special Services Directorate	725,000,000	725,000,000	716,803,272.84	98.87	8,196,727.16	3,924,644.00
01110180010 0	(Council Affairs Department)	9,200,000	9,200,000	14,777,034.08	160.62	(5,577,034.08)	7,701,668.00
ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
01120010010 0	State House of Assembly	1,910,000,000	2,010,000,000	1,924,573,525.27	95.75	85,426,474.73	39,224,796.14
01250010010 0	Office of the Head of Service	363,000,000	363,000,000	334,820,105.26	92.24	28,179,894.74	1,600,270.00
01250010020 0	Establishment & Service Matters Directorate	9,000,000	9,000,000	4,305,700.00	47.84	4,694,300.00	9,930,424.11
01250010030 0	Manpower Development & Training Directorate	76,000,000	76,000,000	73,666,257.00	96.93	2,333,743.00	-
01250010040 0	Directorate of Salary & Pension Administration	6,000,000	6,000,000	4,146,249.80	69.10	1,853,750.20	98,194,786.00

01250010050 0	Manpower Development Institute	67,652,000	67,652,000	50,367,167.12	74.45	17,284,832.88	624,375,012.64
01250010060 0	Guidance & Counseling Department	18,000,000	26,000,000	19,735,787.00	75.91	6,264,213.00	517,470,334.74
01400010010 0	Office of the Auditor General	24,000,000	24,000,000	13,652,568.30	56.89	10,347,431.70	6,190,070.50
01400020010 0	Directorate of Local Government Audit	94,000,000	144,000,000	225,357,184.13	156.50	(81,357,184.13)	82,960,995.50
01470010010 0	Civil Service Commission	9,600,000	9,600,000	8,930,268.20	93.02	669,731.80	13,163,312.00
01470020010 0	Local Government Service Commission	286,000,000	286,000,000	281,835,489.40	98.54	4,164,510.60	4,590,299.90
01480010010 0	State Independent Electoral Commission	40,000,000	40,000,000	22,910,750.00	57.28	17,089,250.00	832,206,365.52
02150010010 0	Ministry of Agriculture & Natural Resources	18,000,000	18,000,000	17,711,700.00	98.40	288,300.00	18,095,625.00
02150210210 0	Jigawa State Agricultural Research Institute	3,600,000	3,600,000	3,291,720.00	91.44	308,280.00	-
02151020010 0	Jigawa Agriculture & Rural Development Authority [JARDA]	12,000,000	12,000,000	7,754,140.00	64.62	4,245,860.00	15,321,513.76
02151151150 0	Farmers and Herdsmen Board	3,600,000	3,600,000	3,600,000.00	100.00	-	-
02200010010 0	Ministry of Finance & Economic Planning	510,700,000	510,700,000	188,974,695.93	46.01	221,725,304.07	816,884,851.76
ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02200030010 0	Budget & Economic Planning Directorate	19,000,000	19,000,000	18,329,728.84	96.47	670,271.16	17,567,424.94

02200030020 0	Economic Planning Board	4,400,000	14,400,000	5,475,113.81	38.02	8,924,886.19	-
02200070010 0	Office of the Accountant General	24,000,000	24,000,000	20,991,000.00	87.46	3,009,000.00	15,321,513.76
02200080010 0	Board of Internal Revenue General	37,000,000	37,000,000	14,507,082.50	39.21	22,492,917.50	132,096,652.87
02200120010 0	Jigawa State Bureau of Statistics	14,400,000	14,400,000	14,134,758.40	98.16	265,241.60	-
02220010010 0	Ministry of Commerce, Industries and Co-operatives	22,000,000	22,000,000	7,548,842.74	34.31	14,451,157.26	24,236,528.39
02220010020 0	Mineral Resource Development Agency	4,000,000	4,000,000	1,117,338.96	27.93	2,882,661.04	18,095,625.00
02220010030 0	State Investment Promotion Agency (InvestJigawa)	30,000,000	30,000,000	11,117,001.94	37.06	18,882,998.06	11,774,617.50
02270060010 0	Directorate of Economic Empowerment	9,800,000	9,800,000	5,806,800.00	59.25	3,993,200.00	7,047,726.00
02340010010 0	Ministry of Works & Transport	1,219,000,000	1,219,700,000	1,165,573,686.89	95.56	54,126,313.11	
02340040010 0	Jigawa Roads Maintenance Agency	24,000,000	24,000,000	14,055,000.00	58.56	9,945,000.00	36,011,145.39
02340080030 0	Rural Electricity Board	164,000,000	164,000,000	162,549,721.60	99.12	1,450,278.40	24,236,528.39
02340090010 0	Fire Services Directorate	7,200,000	14,200,000	6,311,114.90	44.44	7,888,885.10	11,774,617.00
02520010010 0	Ministry of Water Resources	921,100,000	1,066,410,000	1,034,654,910.00	97.02	31,755,090.00	2,050,203,865.72
02521020010 0	Jigawa State Water Board	22,400,000	22,400,000	21,241,117.00	94.83	1,158,883.00	2,031,473,773.32
02521030010 0	Rural Water Supply and Sanitation Agency	7,200,000	7,200,000	6,906,530.00	95.92	293,470.00	18,730,092.40

02521040010 0	Small Town Water Supply Agency	16,400,000	16,400,000	13,392,355.19	81.66	3,007,644.81	465,801,027.51
02600010010 0	Ministry of Lands, Housing, Urban & Regional Planning Development	18,000,000	18,000,000	12,611,948.00	70.07	5,388,052.00	175,569,062.62
ORG-CODE	ORGANISATION/SUB – ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02600020010 0	Jigawa State Housing Authority	13,000,000	13,000,000	12,500,830.50	96.16	499,169.50	6,730,929.73
02600030010 0	Urban Development Board	12,000,000	12,000,000	1,719,000.00	14.33	10,281,000.00	104,115,532.00
02600040010 0	Dutse Capital Development Authority [DCDA]	42,850,000	42,850,000	41,443,938.99	96.72	1,406,061.01	71,818,078.74
03180050010 0	High Court	150,000,000	175,830,000	136,914,064.00	77.87	38,915,936.00	4,596,444.00
03180060010 0	Sharia Court of Appeal	90,000,000	94,000,000	75,039,782.00	79.83	18,960,218.00	39,226,600.00
03180110010 0	Judicial Service Commission	20,500,000	20,500,000	10,328,786.16	50.38	10,171,213.84	-
03260010010 0	Ministry of Justice	114,000,000	144,000,000	35,937,060.85	24.96	108,062,939.15	7,594,746.97
03260020020 0	Justice Sector and Law Reform Commission	10,400,000	10,400,000	7,427,132.00	71.41	2,972,868.00	3,798,908.66
05140010010 0	Ministry of Women Affairs & Social Development	13,000,000	13,000,000	7,670,200.00	59.00	5,329,800.00	3,254,865.94

05140010020 0	Rehabilitation Board	540,000,000	595,132,000	571,349,959.80	96.00	23,782,040.20	9,137,196.92
05170010010 0	Ministry of Education, Science & Technology	2,459,000,000	2,494,000,000	2,021,448,098.55	81.05	472,551,901.45	6,109,281.45
05170010020 0	State Educational Inspectorate & Monitoring Unit	18,000,000	18,000,000	14,400,000.00	80.00	3,600,000.00	1,801,202.15
05170030010 0	State Universal Basic Education Board	942,372,000	974,372,000	1,320,248,787.07	135.50	(345,876,787.07)	7,004,866.23
05170030010 3	Inspectorate Head Quarters & Zones	10t	10t	-	-	-	985,930.10
05170080010 0	Library Board	3,600,000	3,600,000	1,876,168.00	52.12	1,723,832.00	296,734.90
05170100010 0	Agency for Mass Education	5,400,000	5,400,000	3,849,828.00	71.29	1,550,172.00	2,193,503.30
05170110010 0	Nomadic Education Agency	8,350,000	8,350,000	8,162,447.00	97.75	187,553.00	18,149,137.00
05170180010 0	Jigawa State Polytechnic	86,000,000	86,000,000	85,600,000.00	99.53	400,000.00	260,368.00
05170180020 0	Binyaminu Usman Polytechnic	60,000,000	60,000,000	53,872,957.20	89.79	6,127,042.80	3,157,638.80
05170190010 0	Jigawa State College of Education	110,000,000	110,000,000	106,571,227.28	96.88	3,428,772.72	60,746,380.61
05170210010 0	Sule Lamido University, Kafin Hausa.	378,500,000	405,050,000	393,196,141.80	97.07	11,853,858.20	60,746,380.61
ORG-CODE	ORGANISATION/SUB - ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITU RE N
05170550010 0	Science & Technical Education Board	430,000,000	430,000,000	406,650,200.00	94.57	23,349,800.00	65,340,602.25

05170560010 0	Jigawa State Scholarships Board	1,206,000,000	1,206,000,000	1,181,096,452.59	97.94	24,903,547.41	65,340,602.25
05170560020 0	Dutse Model / Capital School	100,000,000	100,000,000	83,692,058.85	83.69	16,307,941.15	7,431,016.00
05170600010 0	Jigawa State College of Islamic Legal Studies	70,000,000	70,000,000	58,904,060.00	84.15	11,095,940.00	7,431,016.00
05170610010 0	Institute of Information Technology	220,500,000	220,500,000	117,739,682.30	53.40	102,760,318.70	22,901,479.43
05170630010 0	Islamic Education Bureau	490,000,000	450,000,000	298,606,505.00	66.36	151,393,495.00	21,523,481.93
05170630010 0	Bamaina Academy	6,000,000	6,000,000	3,153,000.00	52.55	2,847,000.00	1,377,997.50
05210010010 0	Ministry of Health	172,000,000	172,000,000	170,573,104.00	99.17	1,426,896.00	17,528,728.01
05210010011 0	Babura General Hospital	4,000,000	4,000,000	4,635,102.00	115.88	(635,102.00)	17,528,728.01
05210010011 1	Birnin Kudu General Hospital	4,000,000	4,000,000	3,767,567.40	94.19	232,432.60	1,024,617,961.24
05210010011 2	Birniwa General Hospital	4,000,000	4,000,000	3,500,947.69	87.52	499,052.31	1,024,617,961.24
05210010011 3	Dutse General Hospital	4,250,000	4,250,000	2,440,484.14	57.42	1,809,515.86	1,158,380,036.81
05210010011 4	Gumel General Hospital	4,000,000	4,000,000	3,848,845.20	96.22	151,154.80	1,146,086,819.70
05210010011 5	Gwaram Cottage Hospital	2,300,000	2,300,000	1,984,266.32	86.27	315,733.68	7,367,397.11
05210010011 6	Hadejia General Hospital	4,250,000	4,250,000	4,068,000.00	95.72	182,000.00	4,925,820.00
05210010011 7	Hadejia Tuberculosis and Leprosy Hospital	1,450,000	1,450,000	1,429,994.67	98.62	20,005.33	16,099,356.80
05210010011 8	Jahun General Hospital	4,000,000	4,000,000	3,600,782.44	90.02	399,217.56	16,099,356.80

05210010011 9	Kafin Hausa [Bulangu] Cottage Hospital	2,300,000	2,300,000	2,229,000.00	96.91	71,000.00	113,657,708.72
05210010012 0	Kafin Hausa General Hospital	4,000,000	4,000,000	3,883,564.03	97.09	116,435.97	113,657,708.72
05210010012 1	Kazaure General Hospital	4,000,000	4,000,000	3,775,640.53	94.39	224,359.47	7,950,112.94
05210010012 2	Kazaure Psychiatric Hospital	1,450,000	1,450,000	1,289,348.77	88.92	160,651.23	7,950,112.94
05210010012 3	Ringim General Hospital	4,000,000	4,000,000	3,874,810.69	96.87	125,189.31	346,102,179.83
05210020010 0	Jigawa State Agency for the Control of Aids	1,800,000	1,800,000	1,050,000.00	58.33	750,000.00	
05210030010 0	Primary Health Care Development Agency	64,612,000	64,612,000	44,393,548.48	68.71	20,218,451.52	346,102,179.83
ORG-CODE	ORGANISATION/SUB - ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITU RE N
05210030010 9	PHCD -LGA Management Offices						
[B]	CONSOLIDATED -B	116,104,000	116,104,000	97,313,229.52	83.82	18,790,770.48	3,773,445,895. 42
05210040010 0	Auyo -PHCD/MO	4,300,000	4,300,000	3,000,000.00	69.77	1,300,000.00	710,537,360.00
05210040010 0	Babura -PHCD/MO	3,950,000	3,950,000	3,120,000.00	78.99	830,000.00	1,409,625,261. 16
05210040010 0	Birnin Kudu -PHCD/MO	3,755,000	3,755,000	3,120,000.00	83.09	635,000.00	1,409,625,261. 16
05210040010 0	Birniwa -PHCD/MO	4,490,000	4,490,000	3,120,000.00	69.49	1,370,000.00	159,541,965.61
05210040010 0	Buji -PHCD/MO	4,700,000	4,700,000	4,200,000.00	89.36	500,000.00	48,469,214.00

05210040010 0	Dutse -PHCD/MO	3,800,000	3,800,000	3,120,000.00	82.11	680,000.00	-
05210040010 0	Gagarawa -PHCD/MO	5,951,000	5,951,000	5,308,000.00	89.20	643,000.00	-
05210040010 0	Garki -PHCD/MO	4,240,000	4,240,000	4,131,000.00	97.43	109,000.00	-
05210040010 0	Gumel -PHCD/MO	5,885,000	5,885,000	4,349,000.00	73.90	1,536,000.00	-
05210040010 0	Guri -PHCD/MO	3,400,000	3,400,000	3,080,238.57	90.61	319,761.43	-
05210040010 0	Gwaram -PHCD/MO	4,666,000	4,666,000	4,578,160.00	98.12	87,840.00	-
05210040010 0	Gwiwa -PHCD/MO	3,500,000	3,500,000	3,442,550.00	98.36	57,450.00	-
05210040010 0	Hadejia -PHCD/MO	3,440,000	3,440,000	2,640,000.00	76.74	800,000.00	-
05210040010 0	Jahun -PHCD/MO	4,300,000	4,300,000	3,120,000.00	72.56	1,180,000.00	-
05210040010 0	kafin Hausa -PHCD/MO	4,164,000	4,164,000	3,120,000.00	74.93	1,044,000.00	2,549,997.60
05210040010 0	Kaugama -PHCD/MO	4,165,000	4,165,000	3,120,000.00	74.91	1,045,000.00	2,879,696.23
05210040010 0	Kazaure -PHCD/MO	4,000,000	4,000,000	2,880,000.00	72.00	1,120,000.00	2,664,366.11
05210040010 0	KkirKasamma - PHCD/MO	3,160,000	3,160,000	3,120,000.00	98.73	40,000.00	2,737,547.28
05210040010 0	Kiyawa -PHCD/MO	5,250,000	5,250,000	4,197,532.60	79.95	1,052,467.40	2,088,780.75
05210040010 0	Maigatari -PHCD/MO	5,680,000	5,680,000	5,049,000.00	88.89	631,000.00	2,751,928.65
05210040010 0	Malam Madori - PHCD/MO	3,720,000	3,720,000	3,120,000.00	83.87	600,000.00	2,859,681.61

05210040010 0	Miga -PHCD/MO	3,130,000	3,130,000	3,120,000.00	99.68	10,000.00	2,864,630.27
05210040010 0	Ringim -PHCD/MO	3,750,000	3,750,000	3,350,492.35	89.35	399,507.65	3,134,913.55
05210040010 0	Roni -PHCD/MO	4,000,000	4,000,000	3,000,000.00	75.00	1,000,000.00	2,227,371.00
05210040010 0	Sule Tankarkar - PHCD/MO	6,608,000	6,608,000	6,787,256.00	102.7 1	(179,256.00)	5,273,148.37
05210040010 0	Taura -PHCD/MO	4,100,000	4,100,000	3,120,000.00	76.10	980,000.00	2,919,492.15
05210040010 0	Yankwashi -PHCD/MO	4,000,000	4,000,000	3,000,000.00	75.00	1,000,000.00	695,279.92
ORG-CODE	ORGANISATION/SUB - ORGANISATION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITU RE N
[C]	CONSOLIDATED –C	596,460,000	737,755,000	630,831,470.08	85.51	106,923,529.92	37,712,959.06
05211040010 3	Office of the Provost College of Nursing & Midwifery	43,000,000	43,000,000	43,392,362.00	100.9 1	(392,362.00)	
05211040010 7	School of Nursing B/Kudu	15,000,000	22,500,000	31,050,000.00	138.0 0	(8,550,000.00)	1,858,462.35
05211040010 8	School of Midwifery Birnin Kudu	11,600,000	16,895,000	16,600,000.00	98.25	295,000.00	
05211040010 9	School of Nursing Hadejia	12,000,000	12,000,000	21,564,790.00	179.7 1	(9,564,790.00)	950,024.91
05211060010 0	School of Health Technology	86,000,000	86,000,000	75,953,020.00	88.32	10,046,980.00	3,374,184.15
05211160010 0	Rasheed Shekoni Specialist Hospital	90,000,000	90,000,000	38,039,799.02	42.27	51,960,200.98	3,490,011.65

05230010010 0	Ministry of Information, Youths, Sports & Culture	66,000,000	101,500,000	80,481,800.00	79.29	21,018,200.00	3,425,448.00
05230020010 0	History & Culture Bureau	12,160,000	12,160,000	8,954,562.94	73.64	3,205,437.06	3,912,096.43
05230030010 0	Jigawa State Broadcasting Corporation (Television)	16,600,000	16,600,000	23,840,330.00	143.6 2	(7,240,330.00)	1,870,452.15
05230040010 0	Jigawa State Broadcasting Corporation (Radio)	38,450,000	38,450,000	24,358,378.05	63.35	14,091,621.95	4,356,185.10
05230050010 0	Jigawa State Printing Press	9,600,000	9,600,000	1,401,855.05	14.60	8,198,144.95	
05230070010 0	Jigawa State Sports Council	48,650,000	68,650,000	49,500,000.00	72.10	19,150,000.00	2,494,252.60
05350010010 0	Ministry of Environment	9,600,000	9,600,000	7,100,000.00	73.96	2,500,000.00	2,725,645.75
05350160010 0	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	36,000,000	36,000,000	33,031,163.00	91.75	2,968,837.00	3,762,423.27
05350560010 0	Alternative Energy Fund	1,800,000	1,800,000	3,304,988.90	183.6 1	(1,504,988.90)	2,040,803.20
05510010010 0	Ministry For Local Governments & Comm. Development	100,000,000	173,000,000	172,258,421.12	99.57	741,578.88	3,452,969.50

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 14

Grants and Contributions General
For the Year Ended 31stDecember, 2018

ECON. CODE	DESCRIPTIONS/ CATEGORY	CURRENT YEAR BUDGTED N	CURRENT YEAR ACTUAL N	PREVIOUS YEAR 2017 ACTUAL N
2204	CONSOLIDATED	924,154,000	545,315,472.41	1,478,145,286.63
220210	Awards and Prizes	-	-	1,080,000.00
220401	Local Grants & Contributions	43,364,000	-	78,142,850.00
220401	Assistance And Donations General	215,240,000	-	232,337,667.64
220401	Scholarship and Bursary	661,000,000	545,315,472.41	1,163,719,888.99
220402	Grants & Contributions to International Organisations	4,550,000	-	2,864,880.00

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 15

Miscellaneous Expenses
For the Year Ended 31stDecember, 2018

ECO-CODE	DESCRIPTION	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	ACTUAL EXPENDITURE N
	CONSOLIDATED	465,300,000	695,300,000	812,011,255.39	116.83	(116,711,255.39)	619,528,627.28
22000100100	Ministry of Finance & Economic Planning	-	-	-	-	-	-
22020104	International Travels [Estacodes]	180,000,000	250,000,000	360,202,400.00	144.08	(110,202,400)	322,324,883.24
22020201	Electricity Bills	255,000,000	415,000,000	421,623,084.20	101.60	(6,623,084)	244,982,345.60
22020205	Water Bills	11,500,000	11,500,000	8,493,000.00	73.85	3,007,000	11,257,405.25
22020602	Office Rents	2,000,000	2,000,000	3,161,830.00	158.09	(1,161,830)	763,000.00
22020603	Residential Rents	1,700,000	1,700,000	357,945.00	21.06	1,342,055	10,149,889.31
22020900	Interest on Overdraft	-	-	-	-	-	1,146,073.04
22020901	Bank Charges & Commission	100,000	100,000	14,696.50	14.70	85,304	17,647,625.59
22021002	Honorarium	15,000,000	15,000,000	18,158,300.00	121.06	(3,158,300)	11,257,405.25

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 16

Others of General Nature
For the Year Ended 31stDecember, 2018

ECON. CODE		APPROVED ESTIMATES 2018 N	REVISED ESTIMATES 2018 N	2018 ACTUAL EXPENDITURE N	2017 ACTUAL EXPENDI N
A	Deposits with Government	-		-	
B	Advances	-		-	
C	Payments	194,000,000	194,000,000	67,605,239.25	80,662,
NA	Land And Housing [Logistics]	-		-	
NA	Federal Inland Revenue Services [FIRS] Stamp Duty	-		-	80,662,
22020701	Financial Consultancy Services	192,000,000	192,000,000	62,145,239.25	
22020709	Annual Account/Audit	2,000,000	2,000,000	5,460,000.00	

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 17

Capital Expenditure [Sector Summary/Performance]
For the Year Ended 31stDecember, 2018

SECTO RCODE	PROGRAMME PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITUR E N
	CONSOLIDATED STATEWIDE	71,134,000,00 0	98,964,623,00 0	65,305,330,153.6 6	65.99	33,659,292,846. 34	59,339,421,847. 19
01	ADMINISTRATIVE SECTOR	3,277,050,000	4,387,050,000	2,368,152,527.26	53.98	2,018,897,472.7 4	1,732,141,586.3 3
02	ECONOMIC SECTOR	39,784,900,00 0	63,448,800,00 0	42,033,758,708.4 5	66.25	21,415,041,291. 55	40,127,734,124. 66
03	LAW AND JUSTICE SECTOR	234,000,000	216,000,000	122,737,629.08	56.82	93,262,370.92	210,881,686.04
04	REGIONAL DEVELOP. SECTOR	-	-	-	-	-	-
05	SOCIAL DEVELOP. SECTOR	27,838,050,00 0	30,912,773,00 0	20,780,681,288.8 7	67.22	10,132,091,711. 13	17,268,664,450. 16

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 17.1

Capital Expenditure –Administrative Sector
For the Year Ended 31stDecember, 2018

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES	2018 REVISED ESTIMATES	2018 ACTUAL EXPENDITURE	INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE
	01	ADMINISTRATIVE SECTOR	3,277,050,000	4,437,050,000	2,368,152,527.26	30.51	3,083,125,635.67	1,732,141,586.33
011100100101		Government House	300,000,000	270,000,000	50,952,000.00	18.87	219,048,000.00	347,370,016.25
011100100101	010010	New Govt. General Admin. Services	0.00	0.00	0.00	0.00	0.00	101,751,220.80
011100100101	010011	Procurement of Official 7 Utility Vehicles	300,000,000	270,000,000	50,952,000.00	18.87	219,048,000.00	245,618,795.45
011100100201		Deputy Governor's Office	10t	10t	0.00	0.00	-	73,698,263.10
011100100201	010000	New Deputy Governor' Office	10t	10t	0.00	0.00	-	73,698,263.10
011100100700		Pilgrims Welfare Board	7,050,000	7,050,000	6,530,876.00	92.64	519,124.00	-
011100100700	010039	Special Expenditure	7,050,000	7,050,000	6,530,876.00	92.64	519,124.00	-

0111003001 00		Admin. & Finance, SSG's Office	145,000,000	145,000,000	34,976,082.52	24.12	110,023,917.4 8	240,726,653.9 1
0111003001 00	010000	Purchase and refurbishment of Vehicles	0.00	0.00	0.00	-	-	11,960,549.21
0111003001 00	010019	State Counter part Funding of Unicef Programme [M & E Activities]	15,000,000	15,000,000	0.00	0.00	15,000,000.00	-
0111003001 00	010001	Renovation, Furnishing and Extensions	120,000,000	120,000,000	21,758,267.00	18.13	98,241,733.00	28,766,104.70
0111003001 00	010002	Special Expenditure	10,000,000	10,000,000		-	10,000,000.00	200,000,000.0 0
ORG- CODES	ECO- CODE	PROGRAMME/PROJE CTS	INITIAL [APPROVE D] ESTIMATE S N	2018 REVISED ESTIMATE S N	2018 ACTUAL EXPENDITU RE N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITU RE N
0111003001 00	010032	Unicef Assisted Governance Reform Programmes	10t	10t	13,217,815.52	-	-	-
0111008001 00		State Emergency Management Agency	50,000,000	50,000,000	92,078,604.00	184.1 6	(42,078,604.00)	-
0111008001 00	010017	Emergency Relief Projects/Activities	50,000,000	50,000,000	92,078,604.00	184.1 6	(42,078,604.00)	-
0111013006 00		Directorate of Chieftaincy & Religious Affairs	1,190,000,00 0	2,330,000,00 0	1,086,310,292. 26	46.62	1,243,689,708. 74	559,314,671.5 3
0111013006 00	010038	Religious Affairs Projects	1,190,000,00 0	2,330,000,00 0	1,086,310,292. 26	46.62	1,243,689,707. 74	559,314,671.5 3
0111018001 00		Special Services Directorate	10,000,000	10,000,000	0.00	0.00	10,000,000.00	-
0111018001 00	010014	Provision of Security Installation & Equipment	10,000,000	10,000,000	0.00	0.00	10,000,000.00	-

0112001001 00		State House of Assembly	1,300,000,00 0	1,300,000,00 0	902,130,244.82	69.39	397,869,756.9 1	160,436,457.0 0
0112001001 00	010010	State House of Assembly Programmes	200,000,000	250,000,000	116,036,832.09	46.41	133,963,167.9 1	-
0112001001 00	020505	Legislative Quarters/Speaker & D/Speaker's Residences	10t	10t	0.00	-	-	-
0112001001 00	020506	Legislative Quarters/Other Members' Residences	1,100,000,00 0	1,050,000,00 0	786,093,412.73	74.87	263,906,588.2 7	-
0112001001 00	010000	State House of Assembly Projects	0.00	0.00	0.00	-	-	160,436,457.0 0
0125001001 00		Office of the Head of Service	30,000,000	30,000,000	0.00	0.00	30,000,000.00	16,794,600.00
0125001001 00	010003	Government-wide Special Expenditure	30,000,000	30,000,000	0.00	0.00	30,000,000.00	16,794,600.00
0125001004 00		Directorate of Salary & Pension Administration	5,000,000	5,000,000	0.00	0.00	5,000,000.00	-
0125001004 00	010037	Special Expenditure	5,000,000	5,000,000	0.00	0.00	5,000,000.00	-
0125001005 00		Manpower Development Institute	150,000,000	150,000,000	117,841,212.77	78.56	32,158,787.23	309,017,889.5 4
0125001005 00	010016	Manpower Development Institute's Projects	150,000,000	150,000,000	117,841,212.77	78.56	32,158,787.23	309,017,889.5 4
0140001001 00		Office of Auditor General	10,000,000	10,000,000	0.00	0.00	10,000,000.00	5,820,000.00
ORG- CODES	ECO- CODE	PROGRAMME/PROJE CTS	INITIAL [APPROVE D] ESTIMATE S N	2018 REVISED ESTIMATE S N	2018 ACTUAL EXPENDITU RE N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITU RE N

0140001001 00	010018	Renovation/Maintenance of Resident Auditors Offices	10,000,000	10,000,000	0.00	0.00	10,000,000.00	5,820,000.00
0140002001 00		Directorate of Local Government Audit	30,000,000	80,000,000	77,333,215.53	96.67	2,666,784.47	18,963,035.00
0140002001 00	010006	Directorate of Local Government Audit Programmes	30,000,000	80,000,000	77,333,215.53	96.67	2,666,784.47	18,963,035.00
0140002001 00		Civil Service Commission	0.00	0.00	0.00	-	-	-
0140002001 00	010000	Civil Service Commission [Special Expenditure]	-	-	0.00	-	-	-
0147002001 00		Local Government Service Commission	35,000,000	35,000,000	24,659,574.75	70.46	10,340,425.25	-
0147002001 00	010008	Local Government Service Commission [Special Exp.]	35,000,000	35,000,000	24,659,574.75	70.46	10,340,425.25	-
0148001001 00		State Independent Electoral Commission	15,000,000	15,000,000	0.00	0.00	15,000,000.00	-
0148001001 00	010009	State Independent Electoral Commission H/Quarter Activities	15,000,000	15,000,000	0.00	0.00	15,000,000.00	-

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 17.2

Capital Expenditure –Economic Sector
For the Year Ended 31stDecember, 2018

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02		ECONOMIC SECTOR	39,784,900,000	63,448,800,000	42,033,758,708.45	66.25	21,415,041,291.55	40,127,734,124.66
021500100100		Ministry of Agriculture & Natural Resources	2,443,000,000	2,454,900,000	356,627,266.09	14.52	2,098,372,733.91	336,153,727.31
021500100100	020005	Purchase of Grains for Buffer Stock	50,000,000	50,000,000	27,438,000.00	54.88	22,562,000.00	-
021500100100	020006	Commercial Agriculture Projects [Loan-Finances]	2,000,000,000	2,000,000,000	0.00	0.00	2,000,000,000.00	128,168,775.00
021500100100	020009	Food and Nutrition Agricultural Support & Interventions	10,000,000	10,000,000	4,327,810.51	43.28	5,672,189.49	-
021500100100	020010	Agricultural Planning & Information System Dev.	5,000,000	5,000,000	0.00	0.00	5,000,000.00	1,572,000.00
021500100100	020014	Field Crop Protection & Termite Control	45,000,000	45,000,000	19,165,454.33	42.59	25,834,545.67	56,994,550.00
021500100100	020015	Tree Crops & Horticultural Development	15,000,000	15,000,000	11,706,540.27	78.04	3,293,459.73	-

02150010010 0	02001 6	Fertilizer Procurement, Transportation& Handling	10t	190,000,000	187,890,326.26	98.89	2,109,673.74	116,773,872.92
02150010010 0	02001 7	Crops Rehabilitation Programme	15,000,000	15,000,000	3,518,620.19	23.46	11,481,379.81	5,790,000.00
02150010010 0	02001 8	Agricultural Mechanisation7 Procurement of Plants& Implements	10t	10t	0.00	-	-	-
02150010010 0	02002 0	Veterinary Clinics	40,000,000	21,900,000	36,458,806.55	166.48	(14,558,806.55)	-
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02150010010 0	02002 2	Diseases Control &Eradication Scheme	40,000,000	20,000,000	18,567,301.15	92.84	1,432,698.85	16,125,651.05
02150010010 0	02002 6	Livestock Investigation & Breeding Centre	12,000,000	70,000,000	18,032,146.33	25.76	51,967,853.67	-
02150010010 0	02002 8	Fish Seedling Multiplication	10,000,000	10,000,000	0.00	0.00	10,000,000.00	493,000.00
02150010010 0	02002 9	Artisan Fisheries Development	10,000,000	10,000,000	0.00	0.00	10,000,000.00	-
02150010010 0	02003 0	Meat Inspection & Hygiene Centre	5,000,000	5,000,000	0.00	0.00	5,000,000.00	-
02150010010 0	02003 1	Avian Influenza Control Project	6,000,000	6,000,000	0.00	0.00	6,000,000.00	1,414,000.00
02150010010 0	02003 3	Bore Hole Based Minor Irrigation Scheme	150,000,000	33,000,000	29,422,260.50	89.16	3,577,739.50	8,821,878.34
02150010010 0	02001 2	Farm Settlements and Farm Clusters Development &Support	30,000,000	15,000,000	0.00	0.00	15,000,000.00	-
02150210210 0		Jigawa State Agricultural Research Institute	100,000,000	100,000,000	0.00	0.00	100,000,000.00	2,423,120.00

02150210210 0	02001 1	State Agricultural Research Institute Programmes	100,000,000	100,000,000	0.00	0.00	100,000,000.00	2,423,120.00
02151020010 0		Jigawa Agricultural & Rural Development Authority [JARDA]	6,580,000,000	6,580,000,000	1,964,395,580.61	29.85	4,615,604,419.39	4,038,115,137.13
02151020010 0	02000 0	Agricultural Development & Extension [JARDA]	500,000,000	500,000,000	103,829,319.12	20.77	396,170,680.88	
02151020010 0	02000 1	Climate Change & Adaptation Project [IFAD]	1,700,000,000	1,700,000,000	655,196,579.15	38.54	1,044,803,420.85	
02151020010 0	02000 2	Fadama III Development Project [World Bank]	1,432,000,000	1,432,000,000	1,205,369,682.34	84.17	226,630,317.66	400,000.00
02151020010 0	02000 3	Integrated Agric. & Rural Development [Islamic Dev. Bank]	1,200,000,000	1,200,000,000	0.00	0.00	1,200,000,000.00	6,660,000.00
02151020010 0	02000 4	Agric. & Rural Transform. Programme [AIDB]	1,700,000,000	1,700,000,000	0.00	0.00	1,700,000,000.00	3,952,498,977.13
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES	2018 REVISED ESTIMATES	2018 ACTUAL EXPENDITURE	INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE
02151020010 0	02000 8	Sasakawa Agricultural Support Projects	48,000,000	48,000,000	0.00	0.00	48,000,000.00	78,556,160.00
02151020010 0	02000 9	Food & Nutrition [Agric-related] Programme	-	-	0.00	-	-	-
02151151150 0		Farmers/Herdsmen Board	200,000,000	200,000,000	37,309,805.05	18.65	162,690,194.95	40,591,334.65
02151151150 0	02003 2	Development of Farm Settlements & Grazing Reserves	200,000,000	200,000,000	37,309,805.05	18.65	162,690,194.95	40,591,334.65

02200010010 0		Ministry of Finance & Economic Planning	315,000,000	315,000,000	65,234,007.00	20.71	249,765,993.00	15,425,833.60
02200010010 0	02006 5	Ministry of Finance Incorporated Investments	300,000,000	300,000,000	65,234,007.00	21.74	234,765,993.00	9,842,333.60
02200010010 0	01002 0	SIFMIS Project & Treasury Computerizations	5,000,000	5,000,000	0.00	0.00	5,000,000.00	-
02200010010 0	01002 1	Special Expenditure	10,000,000	10,000,000	0.00	0.00	10,000,000.00	5,583,500.00
02200030010 0		Budget & Economic Planning Directorate	1,863,900,000	1,923,900,000	396,632,103.32	20.62	1,527,267,896.68	569,395,336.02
02200030010 0	01002 5	Social & Economic Studies & Research Budget	4,400,000	4,400,000	-	-	4,400,000.00	-
02200030010 0	01002 6	Computerization& SIFMIS Project	10,500,000	10,500,000	3,358,000.00	31.98	7,142,000.00	-
02200030010 0	01002 7	Statistical Survey & Publications	-	-	-	DIV/0!	-	-
02200030010 0	01002 8	Sustainable Dev. Goals Co-coordination & Monitoring	625,000,000	625,000,000	0.00	0.00	625,000,000.00	-
02200030010 0	02002 9	SOCU -State Social Register Development & Maintenance	12,000,000	72,000,000	2,675,000.00	3.72	69,325,000.00	-
02200030010 0	01003 1	Food & Nutrition Programme [Co-od & Monitoring]	2,000,000	2,000,000	-	-	2,000,000.00	-
02200030010 0	01003 3	Development Assistance [State Counter part Funding & Donor Co-ordination Activities]	10,000,000	10,000,000	3,000,000.00	30.00	7,000,000.00	-
ORG-CODES	ECO-CODE	PROGRAMME/PROJ ECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N

02200030010 0	01003 4	EU/World Bank supported State & Local Gov. Reform Programme	1,200,000,000	1,200,000,000	387,599,103.32	32.30	812,400,896.68	569,395,336.02
02200080010 0		State Board of Internal Revenue	15,000,000	15,000,000	-	-	15,000,000.00	21,368,875.00
02200080010 0	01002 2	Internal Revenue Services -H/Quarter & Area Offices Projects & Procurements	10,000,000	10,000,000	-	-	10,000,000.00	21,368,875.00
02200080010 0	01002 3	Internal Revenue Services Security Documents	10t	10t	-	-	-	-
02200080010 0	01002 4	internal Revenue Services -Stamp Duty Machine	5,000,000	5,000,000	-	-	5,000,000.00	-
02200120010 0		Jigawa State Bureau of Statistics	12,000,000	12,000,000	-	-	12,000,000.00	
02200120010 0	01002 7	Statistical Survey & Publications	12,000,000	12,000,000	-	-	12,000,000.00	
02220010010 0		Ministry of Commerce, Industry & Co-operatives	181,500,000	143,500,000.00	110,397,231.60	76.93	33,102,768.40	92,766,837.02
02220010010 0	02005 0	Business Development Support Services	40,000,000	4,284,000	21,697,075.00	506.47	(17,413,075.00)	3,090,600.00
02220010010 0	02006 6	Trade Fairs, Road Shows & Business Promotion Support	16,000,000	16,000,000	7,159,753.24	44.75	8,840,246.76	-
02220010010 0	02005 3	Maigatari Trade-Free Zone Project	70,000,000	50,000,000	48,091,120.00	96.18	1,908,880.00	62,601,790.12
02220010010 0	02005 4	Major Markets Development	28,000,000	45,716,000	19,153,000.00	41.90	26,563,000.00	20,137,500.60
02220010010 0	02005 5	Consumer Protection Committee Activities	7,500,000	7,500,000	2,500,000.00	33.33	5,000,000.00	4,433,500.00
02220010010 0	02006 4	Tourism Promotion Activities	10,000,000	10,000,000	9,173,952.56	91.74	826,047.44	2,503,446.30

02220010010 0	02006 7	Nigeria - Niger Economic & Trade Development Corridor	10,000,000	10,000,000	2,622,330.80	26.22	7,377,669.20	
02220010020 0		Solid Minerals Development	22,000,000	22,000,000	-	-	22,000,000.00	4,677,000.00
ORG- CODES	ECO- CODE	PROGRAMME/PROJ ECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITUR E N
02220010020 0	02006 2	Raw Materials Display Centre	10,000,000	10,000,000	-	-	10,000,000.00	3,939,000.00
02220010020 0	02006 3	Solid Minerals Development Activities	12,000,000	12,000,000	-	-	12,000,000.00	738,000.00
02220010030 0		State Investment Promotion Agency [Invest Jigawa]	12,000,000	12,000,000	-	-	12,000,000.00	-
02220010030 0	02006 8	Investment Promotion/One-Stop- Shop Support Services	12,000,000	12,000,000	-	-	12,000,000.00	-
02270060010 0		Directorate of Economic Empowerment	430,000,000	1,722,500,000	789,012,010.00	45.81	933,487,990.00	620,461,398.01
02270060010 0	02005 6	Development and Support to Business Co- operatives for Economic Empowerment	10t	322,500,000	181,282,416.47	56.21	141,217,583.53	620,461,398.01
02270060010 0	02005 7	Development and Maintenance of Skills Acquisition Centers	50,000,000	50,000,000	40,221,787.50	80.44	9,778,212.50	-
02270060010 0	02005 8	Micro-Credit and Business Start-ups Support	220,000,000	720,000,000	316,111,382.73	43.90	403,888,617.27	-
02270060010 0	02006 0	Agro-Processing Equipment Leasing	50,000,000	520,000,000	149,482,669.55	28.75	370,517,330.45	-

02270060010 0	02006 1	Women and Youths Artisans and Skills Development Initiatives	110,000,000	110,000,000	101,913,753.75	92.65	8,086,246.25	-
02340010010 0		Ministry of Works & Transport	17,779,000,000	38,392,000,000	31,413,029,081.65	81.82	6,978,970,918.35	27,007,878,713.52
02340010010 0	02030 0	Purchase/Refurbishment of Road Construction Equipment	-	-	-	-	-	2,302,854,547.31
02340010010 0		Hadejia-Guri-Kadira-Abunabo-Baturiya-K/Hausa Road	-	-	-	-	-	211,934,560.25
02340010010 0	02030 0	Construction of Bridges & Major Culverts	50,000,000	50,000,000	-	-	50,000,000.00	174,854,791.66
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02340010010 0	02030 1	Upgrading of Rural/Feeder Roads	2,000,000,000	9,809,000,000	9,213,179,828.42	93.93	595,820,171.58	4,805,863,991.64
02340010010 0	02030 2	Roads and other Projects Consultancies	100,000,000	620,000,000	609,890,413.14	98.37	10,109,586.86	266,209,873.09
02340010010 0	02030 3	Babura-Yarkirya Road	1,000,000,000	4,360,000,000	4,196,931,793.57	96.26	163,068,206.43	158,553,273.14
02340010010 0	02030 4	Sukullifi-Kale-Gunka-Harbo-Tsakuwawa Road	1,500,000,000	400,000,000	121,257,126.38	30.31	278,742,873.62	274,437,600.07
02340010010 0	02030 6	Limawa=Warwade-Jadawa-Sakwaya-Dutse Road	500,000,000	63,000,000	59,426,633.00	94.33	3,573,367.00	128,240,643.82
02340010010 0	02030 7	Arawa-Baturiya-Musari-Abunabo-Kadira-Guri Road	1,300,000,000	2,100,000,000	2,036,747,642.86	96.99	63,252,357.14	2,368,836,434.90
02340010010 0	02030 0	Babaldu-Wurno-Jangargari-Buji-Falgeri-Sagu Road	10t	10t	-	-	-	40,000,000.00

02340010010 0	20230 9	Maigatari-KogonGiwa- Maigarmaka-Galadi- Karmashe Road	1,500,000,000	1,880,000,000	1,865,317,245.34	99.22	14,682,754.67	1,987,240,882.2 9
02340010010 0	02031 0	Roni-Mahuta-Bashe- Kanya-Tsakani- Gangare-Amaryawa Road	300,000,000	300,000,000	-	-	300,000,000.00	686,751,798.00
02340010010 0	02031 1	Kila-Bodinga- Ranbazau-Tsangarwa- Nahuche-Isawa-Maruta- Dabajan-Jikas-Zandam Nagogo Road	400,000,000	946,000,000	903,825,421.35	95.54	42,174,578.65	2,813,773,573.7 7
02340010010 0	02031 2	Andaza-Tsurma- Tinilbu-Kanwa-Atauni- Magama-Damatuwo- GadewaRoad	200,000,000	200,000,000	135,054,373.31	67.53	64,945,626.69	2,110,473,044.4 2
02340010010 0	02030 0	Kwalam-Bula-Dakawa- Gilima-Kamayen Mata- K/Garba-Kaura-Kiri- Majia Road	10t	10t	-	-	-	140,782,023.36
02340010010 0	02031 4	Kijawal-Dabi Road	30,000,000	30,000,000	-	-	30,000,000.00	9,914,131.50
02340010010 0	02032 9	Dutse Airport Projects	300,000,000	40,000,000	26,373,387.33	65.93	13,626,612.67	556,256,346.56
02340010010 0	02032 8	Feeder Roads Projects	1,500,000,000	2,400,000,000	937,694,375.00	39.07	1,462,305,625.00	1,786,101,586.4 5
02340010010 0	02031 5	Bamaina -Zazuka Road	10t	10t	39,698,203.34	-	(39,698,203.34)	347,491,113.74
02340010010 0	02031 6	Kyarama-Kagad. - Gasakoli	10t	10t	-	-	-	92,122,783.22
ORG- CODES	ECO- CODE	PROGRAMME/PROJ ECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITUR E N
02340010010 0	02032 4	State Capital Road Network	1,200,000,000	1,470,000,000	1,107,517,829.64	75.34	362,482,170.36	876,597,136.55

02340010010 0	02032 5	Construction and Maintenance of Township Roads	3,000,000,000	5,620,000,000	5,040,404,282.73	89.69	579,595,717.27	4,103,280,748.61
02340010010 0	02031 7	KwanarMedi-Danzomo-Garki Road	500,000,000	1,050,000,000	943,383,129.93	89.85	106,616,870.07	32,056,299.20
02340010010 0	02031 8	Gimbo-Gantsa-Sara Road	500,000,000	5,000,000	-	-	5,000,000.00	-
02340010010 0	02031 9	Dutse-Madobi-Baranda-Waza-Sundumina[with a spur to]-Katanga-Dongoli Road	300,000,000	3,200,000,000	2,375,391,770.13	74.23	824,608,229.87	300,000,000.00
02340010010 0	02032 0	Balago-DumaduminToka Road	300,000,000	1,600,000,000	1,192,579,878.17	74.54	407,420,121.84	-
02340010010 0	02032 1	Gudichin-Aguyaka Road	200,000,000	300,000,000	-	-	300,000,000.00	-
02340010010 0	02051 6	Provision of Street Lights in Urban Centres	975,000,000	1,825,000,000	561,890,457.58	30.79	1,263,109,542.42	349,886,668.02
02340010010 0	02051 7	Dutse Street Lights	100,000,000	100,000,000	46,465,290.44	46.47	53,534,709.56	80,364,861.95
02340010010 0	02033 1	State Driving School	22,000,000	22,000,000	-	-	22,000,000.00	3,000,000.00
02340010010 0	02033 2	Zonal VIO-Stations [Establishment & Operation]	2,000,000	2,000,000	-	-	2,000,000.00	-
02340040010 0		Jigawa Roads Maintenance Agency	350,000,000	650,000,000	572,707,184.72	88.11	77,292,815.28	64,832,445.87
02340040010 0	02032 2	Special Roads Routine Maintenance	250,000,000	640,000,000	534,405,668.72	83.50	105,594,331.28	27,780,035.81
02340040010 0	02032 3	Purchase & Refurbishment of Road Contraction Plants & Equipment	50,000,000	5,000,000	11,617,392.50	232.35	(6,617,392.50)	37,052,410.06
02340040010 0	02032 6	Maintenance of Township Roads	50,000,000	5,000,000	26,684,123.50	533.68	(21,684,123.50)	
02340080030 0		Rural Electricity Board	795,000,000	1,839,500,000	1,016,270,184.72	55.25	823,229,815.28	111,669,148.60

02340080030 0	02010 0	New Rural Electrification Projects	550,000,000	1,259,500,000	774,634,575.30	61.50	484,865,424.70	28,580,544.97
02340080030 0	02010 1	On-going Electr. Projects	100,000,000	145,000,000	123,436,547.00	85.13	21,563,453.00	14,937,646.81
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02340080030 0	02010 2	Maintenance/Upgrading of Existing Electrification Projects	75,000,000	345,000,000	82,597,521.20	23.94	262,402,478.80	9,194,950.96
02340080030 0	02010 5	Purchase of Project Vehicle, Plant & Equipment	-	-	-	-	-	45,277,872.13
02340080030 0	02010 4	Electrification Projects Plants & Equipment	70,000,000	90,000,000	35,601,541.22	39.56	54,398,458.78	
02340080030 0	02010 3	State Independent Power Plants [IPP] Projects	10t	10t	-	-	-	13,678,133.73
02340090010 0		Fire Service Directorate	74,000,000	67,000,000	13,267,000.00	19.80	53,733,000.00	4,126,000.00
02340090010 0	01001 2	Procurement of Fire Fighting Vehicle &Refurbishment of Equipment	35,000,000	28,000,000	13,267,000.00	47.38	14,733,000.00	4,126,000.00
02340090010 0	01001 3	State Fire Service H/Quarter [Special Expenditure]	39,000,000	39,000,000	-	-	39,000,000.00	-
02520010010 0		Ministry of Water Resources	871,000,000	1,225,000,000	143,164,176.60	11.69	1,081,835,823.40	959,464,575.51
02520010010 0	02041 0	EU -Supported Water Supply & Sanitation Sector Reform Projects [Small Towns]	513,000,000	513,000,000	91,787,506.37	17.89	421,212,493.63	200,000,000.00
02520010010 0	02042 1	Greater Dutse Water Supply Scheme	250,000,000	700,000,000	45,756,916.68	6.54	654,243,083.32	525,599,638.68

02520010010 0	02042 2	Rehabilitation of Existing Dams	80,000,000	1,000,000	-	-	1,000,000.00	-
02520010010 0	02042 3	Hydra-Metrological Stations	22,000,000	5,000,000	-	-	5,000,000.00	22,407,239.76
02520010010 0	02042 6	Water Sector Policy, Planning and M & E Support	6,000,000	6,000,000	5,619,753.55	93.66	380,246.45	211,457,697.07
02521020010 0		Jigawa State Water Board	1,290,350,000	1,390,350,000	476,779,291.46	34.29	913,570,708.54	1,006,174,927.94
02521020010 0	02041 0	Reinforcement of B/Kudu & Kazaure Water Supply	-	-	-	-	-	9,492,641.01
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02521020010 0	02041 3	Shuwarin Water Supply Scheme	10t	10t	-	-	-	188,427,788.37
02521020010 0	02041 4	Water Supply to New Layouts & Low-Cost Housing Estates	5,000,000	105,000,000	55,665,402.46	53.01	49,334,592.54	25,339,247.61
02521020010 0	02041 5	Improvement of Water Supply Schemes in L/Government H/Quarters	305,500,000	305,500,000	301,477,013.00	98.68	4,022,987.00	97,052,516.11
02521020010 0	02041 6	Rehabilitation of Existing Urban Water Supply Schemes	20,000,000	20,000,000	7,833,750.00	39.17	12,166,250.00	31,396,313.42
02521020010 0	02041 7	Urban Water Supply, Work shop Tools and Refurbishment and Utility Vehicle	5,000,000	5,000,000	-	-	5,000,000.00	-
02521020010 0	02041 8	Water Supply Laboratory	-	-	-	-	-	-

02521020010 0	02041 9	Rehabilitation & Additional Boreholes to Existing Water Schemes Federal Government	150,000,000	150,000,000	111,803,126.00	74.54	38,196,874.00	374,459.66
02521020010 0	02042 0	SupportedThird National Urban Water Sector Reform Programme	800,000,000	800,000,000	-	-	800,000,000.00	654,091,961.76
02521020010 0	02042 4	Reinforcement of Birnin Kudu Regional Water Supply	2,250,000	2,250,000	-	-	2,250,000.00	-
02521020010 0	02042 5	Reinforcement of Kazaure Regional Water Supply	2,600,000	2,600,000	-	-	2,600,000.00	-
02521030010 0		Rural Water Supply & Sanitation Agency	3,690,000,000	3,770,000,000	1,136,037,467.03	30.13	2,633,962,532.97	2,003,659,713.85
02521030010 0	02040 0	Rural Water Supply - Utility Vehicle and Mechanical Equipments	8,000,000	88,000,000	8,779,097.00	9.98	79,220,903.00	3,454,920.41
02521030010 0	02040 0	Installation of Mechanical Equipment	-	-	-	-	-	124,020.42
02521030010 0	02040 1	Rural Water Supply & San	2,518,000,000	2,518,000,000	878,862,202.00	34.90	1,639,137,798.00	2,000,080,773.02
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
02521030010 0	02040 2	Food & Nutrition [Water & Sanitation Related] Programmes	5,000,000	5,000,000	4,805,518.00	96.11	194,482.00	-
02521030010 0	02040 3	Water Sanitation & Hygiene Promotion	1,159,000,000	1,159,000,000	243,590,650.03	21.02	919,409,349.97	
02521040010 0		Small Town Water Supply Agency	1,826,000,000	2,349,000,000	1,023,010,292.76	43.55	1,325,989,707.24	1,469,959,264.49
02521040010 0	02040 4	Rehabilitation of Existing Water Supply Schemes	170,000,000	170,000,000	98,659,548.00	58.04	71,340,452.00	30,125,669.20

02521040010 0	02040 6	Reinforcement of Trunk Mains & Improvement of Reticulations	16,000,000	16,000,000	14,923,978.00	93.27	1,076,022.00	3,801,201.07
02521040010 0	02040 7	Establishment of New Motorized Water Schemes in Small Towns	10t	10t	0.00	-	-	12,827,828.61
02521040010 0	02040 8	Installation of Solar Based Power Plants	1,612,000,000	2,135,000,000	891,515,864.31	41.76	1,243,484,135.69	1,421,576,065.6 1
02521040010 0	02041 1	STOWA Water Supply, Inventory, Planning and M & E Activities	25,000,000	25,000,000	15,589,256.90	62.36	9,410,743.10	1,628,500.00
02521040010 0	02041 2	Power Connection to Water Supply Schemes	3,000,000	3,000,000	2,321,645.55	77.39	678,354.45	-
02600010010 0		Ministry of Land, Housing & Urban Development	660,000,000	790,000,000	1,347,114,310.95	170.52	(557,114,310.95)	992,875,007.89
02600010010 0	02050 0	New Government House [Existing & New Structures and Facilities]	120,000,000	120,000,000	114,589,765.60	95.49	5,410,234.40	
02600010010 0	02050 1	Commissioners Residences [G-9 Quarters]	10,000,000	10,000,000	13,854,235.70	138.54	(3,854,235.70)	206,065,819.20
02600010010 0	02050 7	Renovation of SSG & Head of Service Official Residences	50,000,000	50,000,000	129,131,563.00	258.26	(79,131,563.00)	72,738,969.93
02600010010 0	02051 8	Land & Properties Compensation	300,000,000	490,000,000	913,846,506.45	186.50	(423,846,506.45)	588,622,725.83
02600010010 0	02051 9	Systematic Land Registration & Land- MIS	100,000,000	100,000,000	89,549,786.20	89.55	10,450,213.80	79,668,762.14
ORG- CODES	ECO- CODE	PROGRAMME/PROJ ECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITUR E N

02600010010 0	02052 0	Development of Layouts & Acquired Lands	45,000,000	4,000,000	38,125,987.60	953.15	(34,125,987.60)	17,277,490.00
02600010010 0	02052 1	Aerial Photography & Mapping	10,000,000	4,000,000	13,897,556.48	347.44	(9,897,556.48)	2,361,700.00
02600010010 0	02052 2	Acquisition of Lithographic & Survey Equipment	15,000,000	2,000,000	24,888,457.92	1,244. 42	(22,888,457.92)	188,000.00
02600010010 0	02052 3	Ministry of Land H/Quarter & Zonal Land Registries	10,000,000	10,000,000	9,230,452.00	92.30	769,548.00	25,951,540.79
02600020010 0		Jigawa State Housing Authority	105,150,000	105,150,000	23,381,034.81	22.24	81,768,965.19	23,400,692.45
02600020010 0	02050 2	Low Cost Housing Scheme	105,150,000	105,150,000	23,381,034.81	22.24	81,768,965.19	21,749,600.00
02600020010 0	02050 3	Commercial Low Cost Housing Scheme	10t	10t	-	-	-	1,651,092.45
02600030010 0		State Urban Development Board	110,000,000	110,000,000	53,500,000.00	48.64	65,500,000.00	239,018,616.77
02600030010 0	02050 0	Construction & Maintenance of Township Roads	10t	10t	0.00	-	-	238,539,816.77
02600030010 0	02051 5	Urban Development Plans & Development Control Activities	65,000,000	65,000,000	42,587,988.45	65.52	22,412,011.55	-
02600030010 0	02051 1	Development of Master Plan for Urban Centers	35,000,000	35,000,000	2,147,877.58	6.14	32,852,122.42	-
02600030010 0	02051 3	Urban Development Engineering Workshop	10,000,000	10,000,000	8,764,133.97	87.64	1,235,866.03	478,800.00
02600040010 0		Dutse Capital Development Authority[DCDA]	60,000,000	60,000,000	1,095,990,680.08	1,826. 7	(1,035,990,680.0 8)	503,296,419.03
02600040010 0	02050 0	Dutse Parks & Gardens and Environmental Services	10t	10t	-	-	-	87,677,496.90

02600040010 0	02051 4	State Capital Development Projects	60,000,000	60,000,000	1,095,990,680.08	1,826. 7	(1,035,990,680.0 8)	415,618,922.13
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 17.3

Capital Expenditure –Law and Justice
For the Year Ended 31stDecember, 2018

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
	03	LAW AND JUSTICE	234,000,000	216,000,000	122,737,629.08	56.82	93,262,370.92	210,881,686.04
031800500100		High Court of Justice	55,000,000	62,000,000	61,513,486.43	99.22	486,513.57	156,478,412.56
031800500100	020504	High Court Judges Houses	8,000,000	8,000,000	7,568,637.43	94.61	431,362.57	48,709,484.10
031800500100		High Court H/Quarters, Dutse	10t	10t	-	-	-	-
031800500100	040002	Renovation of Magistrate & Other Courts Buildings	27,000,000	27,000,000	26,992,844.00	99.97	7,156.00	9,958,928.46
031800500100	040003	High Court of Justice [Special Expenditures]	20,000,000	27,000,000	26,952,005.00	99.82	47,995.00	97,810,000.00
031800600100		Sharia Court of Appeal	34,000,000	39,000,000	22,518,484.41	57.74	16,481,515.59	43,886,981.55
031800600100	020500	Construction of Staff Houses for Sharia Court of Appeal	10t	10t	-	-	-	-
031800600100	020509	Renovation of Sharia Courts Residences	10t	5,000,000	-	-	5,000,000.00	42,983,094.54
031800600100	040004	Renovation of Sharia Courts Buildings	20,000,000	20,000,000	18,600,149.00	93.00	1,399,851.00	50,000.00

031800600100	040005	Sharia Court of Appeal H/Quarters [Special Expenditures]	14,000,000	14,000,000	3,918,335.41	27.99	10,081,664.59	853,887.01
031801100100		Judicial Service Commission	25,000,000	25,000,000	9,981,913.15	39.93	15,018,086.85	-
031801100100	040001	Judicial Service Commission Head Quarters [Special Expenditures]	25,000,000	25,000,000	9,981,913.15	39.93	15,018,086.85	-
ORG- CODES	ECO- CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
032600100100		Ministry of Justice	120,000,000	90,000,000	28,723,745.09	31.92	61,276,254.91	10,516,291.93
032600100100	040007	Ministry of Justice [Special Expenditure]	120,000,000	90,000,000	28,723,745.	31.92	61,276,254.91	10,516,291.93
032601100100		Justice Sector & Law Reform Comm.	10t	10t	-	-	-	-
032601100100	040000	Justice sector & Law Reform Commission [Special Expenditure]	10t	10t	-	-	-	-

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 17.4

Capital Expenditure –Social Sector
For the Year Ended 31stDecember, 2018

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATE S N	2018 ACTUAL EXPENDITUR E N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITUR E N
	05	SOCIAL SECTOR	27,838,050,000	30,912,773,000	20,780,681,288.87	67.22	10,,132,091,711.13	17,268,664,450.16
05140010010		Ministry of Women Affairs	98,250,000	98,250,000	132,478,779.84	134.84	(34,228,779.84)	63,362,102.38
05140010010	060300	Women Development Programmes	60,000,000	60,000,000	64,704,766.69	107.84	(4,704,766.69)	56,333,902.38
05140010010	060301	Reformatory School K/Hausa	2,000,000	2,000,000	1,906,149.00	95.31	93,851.00	-
05140010010	060302	Child Development Programme	10,000,000	10,000,000	37,181,386.65	371.81	(27,181,386.65)	664,400.00
05140010010	060300	Child Play Ground & Day Care Centre	10t	10t	-	-	-	1,450,000.00
05140010010	060304	Planning Research & Statistics Programme	6,250,000	6,250,000	6,106,000.00	97.70	144,000.00	-
05140010010	060306	V. V. F. Hospital Jahun	5,000,000	5,000,000	4,979,564.12	99.59	20,435.88	2,313,800.00
05140010010	060308	Government Zonal Social Welfare Offices	15,000,000	15,000,000	14,800,913.38	98.67	199,086.62	2,600,000.00
05140010020		Rehabilitation Board	2,137,000,000	2,081,868,000	890,072,310.16	42.75	1,191,795,689.84	-

05140010020 0	060311	Social Rehabilitation Programme	37,000,000	37,000,000	31,874,958.52	86.15	5,125,041.48	-
05140010020 0	060308	Government Zonal Social Welfare Offices	-	-	-	-	-	-
05140010020 0	060310	Social Welfare Programmes [Social Protection -Cash Transfer Initiatives]	2,100,000,000	2,044,868,000	858,197,351.64	41.97	1,495,596,232.52	-
05170010010 0		Ministry of Education, Science & Technology	5,460,000,000	6,140,000,000	3,484,536,771.25	56.75	2,655,463,228.75	2,492,347,241.69
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
05170010010 0	060014	Development and maintenance of Senior Secondary Schools Structures & Facilities	1,500,000,000	1,780,000,000	833,762,172.55	46.84	946,237,827.45	2,489,487,671.69
05170010010 0	060015	Procurement of Facilities for Senior Secondary Schools	180,000,000	280,000,000	148,582,663.00	53.07	131,417,337.00	2,859,570.00
05170010010 0	020016	Procurement of Instructional Materials and Laboratory Equipment for Senior Secondary Schools	100,000,000	410,000,000	99,582,663	24.24	361,602,258.00	
05170010010 0	060017	Ministry of Education H/Quarter and Zonal Officers [Special Expenditure]	230,000,000	220,000,000	197,594,625.85	89.82	(28,594,625.85)	
05170010010 0	060037	Global Partnership for Education [World Bank] Support Programme	3,250,000,000	3,250,000,000	2,086,347,617.10	64.20	1,163,652,382.90	

05170010010 0	060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	200,000,000	118,851,950.75	59.43	81,148,049.25	
05170030010 0		State Universal Basic Education Board	6,990,000,000	7,419,100,000	7,235,670,589.14	97.53	183,429,410.86	8,978,729,791.20
05170030010 0	060002	Universal Basic Education -Primary & JSS Structures	5,572,000,000	5,572,000,000	5,445,086,533.22	97.72	126,913,466.78	8,953,243,294.22
05170030010 0	060000	Development of Boarding Primary Schools	10t	10t	-	-	-	24,980,496.98
05170030010 0	060004	SUBEB Head Quarters Special Basic Education Programme	60,000,000	95,000,000	82,999,500.00	87.37	12,000,500.00	506,000.00
05170030010 0	060005	Basic Education - Rehabilitation and Major Maintenance of Primary & JSS Structures	30,000,000	17,000,000	16,519,753.00	97.18	480,247.00	-
05170030010 0	060006	Islamic/Qur'anic Education Programme	752,000,000	1,175,100,000	1,132,649,099.84	96.39	42,450,900.16	-
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES	2018 REVISED ESTIMATES	2018 ACTUAL EXPENDITURE	INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE
05170030010 0	060007	Procurement of Instructional Materials and Furniture for Basic Education	230,000,000	230,000,000	228,159,125.55	99.20	1,840,874.45	-
05170030010 0	060008	Basic Education -Food and Nutrition Intervention and Support	6,000,000	6,000,000	5,349,512.30	89.16	650,487.70	-
05170030010 0	060010	UBEC Special Intervention Programme [Capacity Building and Instructional Materials]	300,000,000	300,000,000	301,803,564.00	100.60	(1,803,564.00)	-

05170030010 0	060039	Special/Basic Education Programme	40,000,000	24,000,000	23,103,501.23	96.26	896,498.77	-
05170080010 0		Library Board	24,000,000	24,000,000	-	-	24,000,000.00	-
05170080010 0	060003	Development of Libraries	24,000,000	24,000,000	-	-	24,000,000.00	-
05170100010 0		Agency For Mass Education	130,000,000	130,000,000	112,950,014.20	86.88	17,049,985.80	78,243,600.00
05170100010 0	060032	Adult & Non-Formal Education	70,000,000	70,000,000	67,218,583.18	96.03	2,781,416.82	78,243,600.00
05170100010 0	060034	Basic and Post Literacy Continuing Remedial Education	50,000,000	50,000,000	36,108,215.25	72.22	13,891,784.75	-
05170100010 0	060035	Women Vocational Education Centers	10,000,000	10,000,000	9,623,215.77	96.23	376,784.23	-
05170110010 0		Nomadic Education Agency	78,000,000	78,000,000	55,382,565.40	71.00	22,617,434.60	9,709,138.27
05170110010 0	060011	Nomadic Basic Education [Structures and Facilities]	10,000,000	10,000,000	5,683,812.71	56.84	4,316,187.29	9,709,138.27
05170110010 0	060012	Nomadic Basic Education [Furniture and Instructional Materials]	68,000,000	68,000,000	49,698,752.69	73.09	18,301,247.31	
05170180010 0		Jigawa State Polytechnic	540,000,000	540,000,000	462,268,228.31	85.61	77,731,771.69	190,679,146.16
05170180010 0	060027	State Polytechnic Projects	540,000,000	540,000,000	462,268,228.31	85.61	77,731,771.69	190,679,146.16
05170180020 0		Bilyaminu Usman Polytechnic	150,000,000	150,000,000	65,445,066.16	43.63	84,554,933.84	201,465,351.44
05170180020 0	060030	Bilyaminu Usman Polytechnic Programmes	150,000,000	150,000,000	65,445,066.16	43.63	84,554,933.84	201,465,351.44
05170190010 0		Jigawa State College of Education	524,000,000	524,000,000	617,531,333.78	117.85	(93,531,333.78)	7,614,000.00
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED]	2018 REVISED ESTIMATE	2018 ACTUAL EXPENDITURE	INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE

			ESTIMATES N						
05170190010 0	060025	College of Education [Projects & Programmes]	524,000,000	524,000,000	617,531,333.78	117.8 5	(93,531,333.78)	7,614,000.00	
05170210010 0		Sule Lamido University, K/Hausa	2,200,000,000	2,200,000,000	1,188,765,992.25	54.03	1,011,234,007.75	700,534,507.33	
05170210010 0	060031	Sule Lamido University [Projects & Programmes]	2,200,000,000	2,200,000,000	1,188,765,992.25	54.03	1,011,234,007.75	700,534,507.33	
05170550010 0		Science & Technical Education Board	384,000,000	624,000,000	77,543,507.68	12.43	546,456,492.32	59,404,841.69	
05170550010 0	060009	NA	-	56,000,000	42,618,511.00	76.10	13,381,489.00		
05170550010 0	060019	Improvement & Expansion of Existing Science & Technical Schools Structures and facilities	180,000,000	420,000,000	0.00	-	420,000,000.00	59,404,841.69	
05170550010 0	060020	Procurement of Furniture for Science, Technical and Vocational Schools	60,000,000	60,000,000	19,932,672.00	33.22	40,067,328.00	-	
05170550010 0	060021	Procurement of Laboratory Materials and Equipment for Science, Technical and Vocational Schools	80,000,000	80,000,000	8,756,426.21	10.95	71,243,573.79	-	
05170550010 0	060022	Establishment and Upgrading of Science, Technical and Vocational Schools	64,000,000	64,000,000	6,235,898.47	9.74	57,764,101.53		
05170560010 0		Jigawa State Scholarship Board	20,000,000	20,000,000	-	-	20,000,000.00	-	
05170560010 0	010005	Special Expenditure	20,000,000	20,000,000	-	-	20,000,000.00	-	
05170560020 0		Dutse Model/Capital School	41,000,000	41,000,000	-	-	41,000,000.00	-	

05170560020 0	060018	Dutse Model/Capital Schools Projects	41,000,000	41,000,000	-	-	41,000,000.00	-
05170600010 0		Jigawa State College of Islamic Legal Studies	192,000,000	192,000,000	30,855,687.36	16.07	161,144,312.64	65,737,088.93
05170600010 0	060028	College of Islamic Legal Studies Programmes	192,000,000	192,000,000	30,855,687.36	16.07	161,144,312.64	65,737,086.93
05170610010 0		Institute of Information Technology	170,000,000	170,000,000	41,034,441.62	24.14	128,965,558.38	50,422,782.92
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
05170610010 0	060029	Institute of Information Technology Projects	170,000,000	170,000,000	41,034,441.62	24.14	128,965,558.38	50,422,782.92
05170630010 0		Islamic Education Bureau	779,500,000	989,055,000	423,831,078.84	42.85	565,223,921.16	304,420,321.22
05170630010 0	060023	Islamic/Qur'anic Education Programmes	613,000,000	834,555,000	310,263,091.29	37.18	524,291,908.71	304,420,321.22
05170630010 0	060036	Procurement of School Furniture & Instructional Materials for Islamic and Qur'anic Education Senior Secondary Schools	166,500,000	154,500,000	113,567,987.55	73.51	40,932,012.45	-
05170640010 0		Bamaina Academy	60,000,000	60,000,000	-	-	60,000,000.00	1,911,727.00
05170640010 0	060009	Provision of Structures & Facilities	60,000,000	60,000,000	-	-	60,000,000.00	1,911,727.00
05210020010 0		Ministry Of Health	4,895,000,000	6,095,000,000	4,377,323,355.93	71.82	1,717,676,644.07	3,148,893,746.07
05210020010 0	060200	Public Health Laboratory, Dutse	10t	-	-	-	-	295,627,340.68
05210020010 0	060225	Free-maternal & Child Healthcare Programme in Secondary Hospitals	900,000,000	900,000,000	757,484,581.05	84.16	142,515,418.95	143,810,882.71

05210020010 0	060227	FG/MDGs Supported Community Health Insurance [Counter Funding]	10,000,000	10,000,000	9,329,470.95	93.29	670,529.05	45,998,526.00
05210020010 0	060216	Health Management Information Data-base Development	8,000,000	8,000,000	7,854,005.55	98.18	145,994.45	1,883,192.17
05210020010 0	060211	Malaria Control Booster Programme	10,000,000	10,000,000	8,341,753.00	83.42	1,658,247.00	14,290,125.50
05210020010 0	060204	Establishment of Health and Operational Research Unit	10t	10t	-	-	-	-
05210020010 0	060215	Establishment of Health and Demographic Research Centre	5,000,000	5,000,000	-	-	5,000,000.00	-
05210020010 0	060212	HIV/AIDS Control Programme	30,000,000	30,000,000	8,804,241.45	29.35	21,195,759.55	-
05210020010 0	060218	Improvement of General Hospitals	1,000,000,000	1,000,000,000	798,517,082.00	79.85	201,482,918.00	1,368,826,998.88
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES	2018 REVISED ESTIMATES	2018 ACTUAL EXPENDITURE	INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE
05210020010 0	060219	Ophthalmic Units in Some General Hospitals	20,000,000	20,000,000	12,739,435.00	63.70	7,260,565.00	373,251,922.05
05210020010 0	060220	Psychiatric Hospital, Kazaure Projects	10,000,000	10,000,000	9,050,056.00	90.50	949,944.00	89,293,157.48
05210020010 0	060228	College of Nursing Midwifery Birnin Kudu Projects	90,000,000	90,000,000	33,893,816.00	37.66	56,106,184.00	3,000,000.00
05210020010 0	060229	School of Health Technology, Jahun Projects	100,000,000	100,000,000	71,051,752.00	71.05	28,948,248.00	589,478.69
05210020010 0	060230	School of Nursing Hadejia Projects	100,000,000	100,000,000	75,208,554.00	75.21	24,791,446.00	66,094,365.30

05210020010 0	060213	LeprosyReferral& T.B. Hospital, Hadejia	27,000,000	27,000,000	101,267,928.00	375.0 7	(74,267,928.00)	76,877,240.29
05210020010 0	060206	World Bank Supported Saving One Million Lives Health Programme	475,000,000	475,000,000	351,042,620.00	73.90	123,957,380.00	292,053,217.25
05210020010 0	060221	Primary Eye care Onchocerciasis	10,000,000	10,000,000	8,777,750.00	87.78	1,222,250.00	-
05210020010 0	060222	Jigawa State Drug Management Agency [JIMSO]	10t	10t	-	-	-	-
05210020010 0	060223	Upgrading of Hadejia, B/kudu & Kazaure General Hospitals	600,000,000	1,800,000,00 0	745,997,586.00	41.44	1,054,002,414.0 0	377,297,299.07
05210020010 0	060231	Establishment of School of Midwifery Babura	300,000,000	300,000,000	288,734,339.00	96.24	11,265,661.00	-
05210020010 0	060232	JIMSO Medical & Drug Supplies [Drug Revolving Operations]	1,200,000,000	1,200,000,00 0	1,089,228,386.00	90.77	110,771,614.00	
05210020010 0		Jigawa State Agency for the Control of AIDS [JISACA]	60,000,000	60,000,000	25,000,000.00	41.67	35,000,000.00	
05210020010 0	060210	SACA HIV/AIDS Control Programme	60,000,000	60,000,000	25,000,000.00	41.67	35,000,000.00	
05210030010 0		Primary Health Care Development Authority	1,652,000,000	1,827,000,00 0	776,427,376.10	42.50	1,050,572,623.9 0	344,970,691.90
05210030010 0	060208	Food & Nutrition [PHC-Related] Programme	215,000,000	215,000,000	193,794,865.33	90.14	21,205,134.67	18,750,350.00
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2018 INITIAL ESTIMATES	2018 REVISED ESTIMATE	2018 ACTUAL EXPENDITURE	INDEX %	VARIANCE	2017 ACTUAL EXPENDITURE
05210030010 0	060201	Up-grading of Primary Healthcare Centers to Comprehensive Healthcare Centres	862,000,000	1,037,000,00 0	254,480,247.10	24.54	782,519,752.90	15,573,731.90

05210030010 0	060202	Primary Healthcare Programmes/Projects	260,000,000	260,000,000	38,712,717.00	14.89	221,287,283.00	135,000.00
05210030010 0	060203	PHCDA [Health System] Programmes/Projects	15,000,000	15,000,000	-	-	15,000,000.00	-
05210030010 0	060207	Supplementary Immunizations Activities	300,000,000	300,000,000	289,439,546.00	96.48	10,560,453.75	310,511,610.00
05211160010 0		Rasheed Shekoni Specialist Hospital, Dutse	95,000,000	95,000,000	21,428,065.66	22.56	73,571,934.34	
05211160010 0	060224	Rasheed Shekoni Specialist Hospital Activities	95,000,000	95,000,000	21,428,065.66	22.56	73,571,934.34	3,100,000.00
05230010010 0		Ministry of Information, Youth, Sports & Culture	20,000,000	27,200,000	52,264,135.67	192.15	(25,064,135.67)	68,735,491.82
05230010010 0	010100	Public Enlightenment & Information Equipment	3,000,000	3,000,000	29,380,500.00	679.35	(17,380,500.00)	13,835,832.23
05230010010 0	010111	NYSC Permanent Orientation Camp - Fanisau	10,000,000	17,200,000	16,689,753.00	97.03	510,247.00	-
05230010010 0	010103	State Television Projects	-	-	0.00	-	-	54,899,659.59
05230010010 0	010101	Social Re-orientation & Mobilization, Education, Information & Communication	2,000,000	2,000,000	1,212,227.34	60.61	787,773.66	-
05230010010 0	010112	Arts Exhibition & Multimedia Censorship	5,000,000	5,000,000	4,981,655.33	99.63	18,344.67	-
05230020010 0		History & Culture Bureau	10,000,000	10,000,000	612,000.00	6.12	9,388,000.00	-
05230020010 0	010105	Archives & Reference Library	5,000,000	5,000,000	612,000.00	12.24	4,388,000.00	-
05230020010 0	010106	Open Air Theatre, Dutse	5,000,000	5,000,000	-	-	5,000,000.00	-
05230030010 0		Jigawa State Broadcasting Corporation [State Television]	50,000,000	50,000,000	-	-	50,000,000.00	

05230030010 0	010103	Jigawa State Television Projects	50,000,000	50,000,000	-	-	50,000,000.00	
05230040010 0		Jigawa State Broadcasting Corporation [Radio]	164,000,000	164,000,000	96,953,207.68	59.12	67,046,792.32	-
ORG- CODES	ECO- CODE	PROGRAMME/PROJE CTS	2018 INITIAL ESTIMATES N	2018 REVISED ESTIMATE S N	2018 ACTUAL EXPENDITUR E N	INDE X %	VARIANCE N	2017 ACTUAL EXPENDITUR E N
05230040010 0	010102	Jigawa Broadcasting Corporation Projects	164,000,000	164,000,000	96,953,207.68	59.12	67,046,792.32	-
05230050010 0		State Printing Press	100,000,000	100,000,000	-	-	100,000,000.00	100,000,000.00
05230050010 0	010104	Government Printing Press Activities	100,000,000	100,000,000	-	-	100,000,000.00	100,000,000.00
05230070010 0		Jigawa State Sports Council	100,000,000	100,000,000	-	-	100,000,000.00	245,770,619.47
05230070010 0	010108	Stadium & Sports Development	90,000,000	90,000,000	-	-	90,000,000.00	245,770,619.47
05230070010 0	010109	Improvement of Hadejia Township Stadium	10,000,000	10,000,000	-	-	10,000,000.00	-
05350010010 0		Ministry of Environment	571,300,000	771,300,000	543,726,349.22	70.49	227,573,651.78	117,278,260.67
05350010010 0	060100	Forest Nurseries Development & Production of Seedlings	40,000,000	25,000,000	23,795,648	95.18	1,204,352.00	61,171,850.00
05350010010 0	060101	Forest Shelterbelt & Natural Forest Reserve Dev.	25,000,000	15,000,000	16,720,520	91.47	1,279,480.00	-
05350010010 0	060102	Forest Extension & Multiplication Programme	10,000,000	10,000,000	7,564,300	75.64	2,435,700.35	-
05350010010 0	060103	Development of Industrial Crops/Trees [Gum Arabic, etc..]	20,000,000	20,000,000	9,598,765	47.99	10,401,234.59	-
05350010010 0	060107	Natural Lakes Conservation	17,000,000	17,000,000	11,644,000	68.49	5,356,000.00	8,450,000.00

05350010010 0	060104	Environmental Research & Data-base Development	2,800,000	2,800,000	1,461,043	52.18	1,338,957.46	-
05350010010 0	060108	Nature Conservation Programme	4,500,000	4,500,000	4,129,875	91.77	370,125.42	885,000.00
05350010010 0	060116	Flood & Erosion Control Projects	320,000,000	430,000,000	375,342,334.79	87.29	54,657,665.21	46,771,410.67
05350010010 0	060111	Pollution Control Programme	7,000,000	2,000,000	1,587,655.25	79.38	412,344.75	-
05350010010 0	060105	Second Forestry Projects [World Bank Financed]	5,000,000	5,000,000	2,682,250.00	53.65	2,317,750.00	-
05350010010 0	060112	Dutse Erosion Control	120,000,000	240,000,000	92,199,959	38.42	147,800,041.00	-
05350160010 0		Jigawa State Environmental Protection Agency	68,000,000	55,000,000	48,723,433.50	88.59	6,276,566.50	6,014,000.00
05350160010 0	060113	Flood & Erosion Control Projects Maintenance	18,000,000	5,000,000	4,735,177.15	94.70	264,822.85	300,000.00
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	INITIAL [APPROVED] ESTIMATES N	2018 REVISED ESTIMATES N	2018 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2017 ACTUAL EXPENDITURE N
05350160010 0	060110	Environmental Health Programme	50,000,000	50,000,000	43,988,256.35	87.98	6,011,743.65	5,714,000.00
05350560010 0		Alternative Energy Fund	50,000,000	50,000,000	-	-	50,000,000.00	20,490,000.00
05350560010 0	060115	Development of Alternative Energy Sources	50,000,000	50,000,000	-	-	50,000,000.00	20,490,000.00
05510010010 0		Min. For Local Government & Community Development	25,000,000	27,000,000	19,860,000.00	73.56	7,140,000.00	11,930,000.00
05510010010 0	020510	Community & Self-Help Development Projects	2,000,000	2,000,000	-	-	2,000,000.00	-

05510010010 0	010004	Min. For Local Government Special Expenditure & Projects	23,000,000	25,000,000	19,860,000.00	79.44	5,140,000.00	11,930,000.00
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 18

140303 -Internal Loans [Monthly Receipts]
For the Year Ended 31stDecember, 2018

S/N	MONTH		2018 ACTUAL RECEIPTS N	2017 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT		2,728,941,871.21	9,255,000,000.00
1	JANUARY		184,539,386.01	1,111,000,000.00
2	FEBRUARY		184,539,386.01	-
	FEBRUARY		700,000,000.00	-
3	MARCH		1,000,000,000.00	1,111,000,000.00
4	APRIL		-	1,111,000,000.00
5	MAY		-	2,222,000,000.00
6	JUNE		-	1,000,000,000.00
7	JULY		-	1,000,000,000.00
8	AUGUST		184,380,076.02	-
9	SEPTEMBER		184,380,076.02	900,000,000.00
10	OCTOBER		184,380,076.02	-
11	NOVEMBER		-	800,000,000.00
12	DECEMBER		106,722,871.13	-

[B] 140303 -Domestic/Internal Loans [Receipts by Category]					
S/N	CATEGORY	APPROVED ESTIMATES N	2018 ACTUAL RECEIPTS N	PERFORM. INDEX %	2017 ACTUAL RECEIPTS N
1	Consolidated Conditional Budget Support	1,800,000,000	2,728,941,871.22	151.61	9,255,000,000.00
3	Other Federal Govt. Loans		700,000,000.00	25.65	9,255,000,000.00
			2,028,941,871.22	74.35	-

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 18.1

Balances of Domestic Debts
For the Year Ended 31stDecember, 2018

S/ N	DESCRIPTION	OPEN. BALANCE OF DEBT STOCK N	ACCESSED AMT. FOR CURRENT YEAR N	DEBT SERVICE [LAST QUARTER ENDING] 2018] N	DUE AS AT [LAST QUARTER ENDING] 2018 N	CLOSING BALANCE 2018 N
	Consolidated	34,966,725,165.09	19,045,544,548.37	17,095,852,486.24	434,964,801.38	36,916,417,227.22
1	Conditional/Concessional Budget Support	16,069,000,000.00	700,000,000.00	-	-	16,769,000,000.00
2	Other Federal Govt. Loans	-	2,028,941,871.22	-	-	2,028,941,871.22
3	S. M. E. [N2Billion]	1,507,479,452.01	-	63,035,007.61	-	1,444,444,444.40
4	ECA/Infrastructure DEV. [N10Billion]	8,541,666,666.90	-	124,999,999.98	-	8,416,666,666.92
5	CACS Loan [N5Billion]	4,635,416,666.84	-	156,250,000.12	-	4,479,166,666.72
6	Contractors Arrears[as at 4th quarter ending 2018]	4,213,162,379.34	16,316,602,677.15	16,751,567,478.53	434,964,801.38	3,778,197,577.96

NB.

The sum of N434,964,801.38 shown on the above Table [column 6] was the only Internal Loan that fall due for settlement, established for the Year under review, as shown on the DMO's Documents [2018 Last Quarter Report]. The figure was not reflected on the Position Statement [Assets & Liabilities] so as to avoid double counting. It was quoted as been included on Note No. 28 [Outstanding Obligations; including Suppliers and Contractors], according to the Accountant General's submitted Account.

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 19

140302 –External Loans [Monthly Draw down]

For the Year Ended 31stDecember, 2018

S/N	MONTH	FADAMA III [JARDA] N	IFAD/WORLD BANK [JARDA] N	TOTAL ACTUAL RECEIPTS [2018] N	ACTUAL RECEIPTS [2017] N
	CONSOLIDATED AMOUNT	1,205,369,682.34	655,196,579.15	1,860,566,261.49	1,391,775,231.22
1	JANUARY	127,573,004.93	8,344,400.00	135,917,404.93	78,934,189.22
2	FEBRUARY	89,122,860.98	32,106,293.50	121,229,154.48	320,000,000.00
3	MARCH	64,259,317.24	6,303,622.50	70,562,939.74	-
4	APRIL	96,314,416.94	8,927,967.00	105,242,383.94	3,000,000.00
5	MAY	120,865,110.98	11,233,961.00	132,099,071.98	60,000,000.00
6	JUNE	95,628,933.97	43,866,654.50	139,495,588.47	-
7	JULY	153,430,070.95	1,602,900.00	155,032,970.95	124,755,000.00
8	AUGUST	135,635,917.68	7,618,840.90	143,254,758.58	201,801,000.00
9	SEPTEMBER	94,404,391.68	53,153,014.30	147,557,405.98	166,001,816.00
10	OCTOBER	52,874,013.09	453,505,829.45	506,379,842.54	150,000,000.00
11	NOVEMBER	57,509,240.95	15,187,000.00	72,696,240.95	200,000,000.00
12	DECEMBER	117,752,402.95	13,346,096.00	131,098,498.95	87,283,226.00

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 19.1

140302 –External Loan Draw Down/Balances [by Category]
For the Year Ended 31stDecember, 2018

S/N	DESCRIPTION/PROGRAMME	OPEN. BALANCE [01/01/2018] N	DRAW DOWN/ RECEIPTS DURING THE YEAR N	REPAYMENTS DURING CURRENT YEAR N	BALANCE FOR THE YEAR [2018] N	C BAL YEAL
1	Fadama III [JARDA]	1,035,175,820.12	1,205,369,682.34	14,876,237.06	-	2,22
2	IFAD/World Bank [JARDA]	-	655,196,579.15	-	-	65
3	Multi State Roads [IDA]	33,576,064.26	-	3,203,174.73	-	3
4	Health System Development [IDA]	365,300,114.73	-	12,179,018.84	-	35
5	Community Based Urban Dev. [IDA]	2,828,227,391.20	-	75,105,117.39	-	2,75
6	Universal Basic Education [IDA]	494,229,580.31	-	34,951,102.68	-	45
7	HIV/AIDS Programme [IDA]	481,782,243.17	-	16,275,999.98	-	46
8	Malaria Booster Projects	1,730,425,924.39	-	57,716,549.83	-	1,67
9	Health System Development [Add. Fund]	413,321,018.66	-	8,363,884.60	-	40
10	2nd HIV/AIDS Programme [IDA]	1,354,766,068.72	-	8,969,522.93	-	1,34
11	Comm. Based Agric & Rural Dev. [IDA]	871,874,619.91	-	39,367,091.94	-	83
	Total	9,608,678,845.47	1,860,566,261.49	271,007,699.98	-	11,19

NB.

SMUMMARY

TOTAL [Deductions per the State DMO Schedule
LESS: Repayments as per FAAC. Records [details on Note No.2]
Difference, representing over deduction, or to be explained

N
271,007,699.98
335,252,738.56
(64,245,038.58)

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 20

Dividend Received/Proceeds from Disposal of Assets
For the Year Ended 31stDecember, 2018

S/N	DESCRIPTION	2018 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2017 ACTUAL RECEIPTS N
1	Dividends Received From Government Investments	-	-	224,055.72
2	Auction of Motor Vehicles	8,830,600.00	100	224,055.72

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 21 [a]

2206 –Public Debt Charges [Details of Deductions at Source]
For the Year Ended 31stDecember, 2018

S/N	MONTH	FOREIGN LOAN DEDUCTIONS N	EXCESS CRUDE [INFRASTR.R.LOAN] ACCOUNT DEDUCTIONS N	OTHERS [CACS LOAN] DEDUCTIONS N	TOTAL DEDUCTION 2018 N	TOTAL DEDUCTION 2017 N
1	JANUARY	25,733,823.96	89,972,595.59	73,251,016.37	188,957,435.92	119,443,300.00
2	FEBRUARY	26,900,255.30	89,972,595.59	73,251,016.37	190,123,867.26	117,526,920.00
3	MARCH	26,900,978.82	89,972,595.59	73,251,016.37	190,124,590.78	117,526,920.00
4	APRIL	26,900,978.82	89,972,595.59	73,251,016.37	190,124,590.78	117,526,920.00
5	MAY	26,900,978.82	89,972,595.59	73,251,016.37	190,124,590.78	117,526,920.00
6	JUNE	26,900,978.82	89,972,595.59	73,251,016.37	190,124,590.78	117,526,920.00
7	JULY	26,900,978.82	89,972,595.59	73,251,016.37	190,124,590.78	117,526,920.00
8	AUGUST	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	115,706,400.00
9	SEPTEMBER	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	262,208,400.00
10	OCTOBER	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	262,208,400.00
11	NOVEMBER	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	262,208,400.00
12	DECEMBER	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	188,962,400.00
	SUB TOTAL	335,252,738.56	1,079,671,147.08	879,012,196.44	2,293,936,082.08	1,915,899,000.00

A	Repayments [S.M.E. Loan] at State Treasury, Ministry of Finance during the Financial Year, 2018				
MONTH	PRINCIPAL N	INTEREST N	TOTAL N	REMARK [POSITION OF INSTALMENTS]	
APRIL	55,555,555.56	8,121,765.60	63,677,321.16	-8th and 12th Installments respectively	
AUGUST	55,555,555.56	7,756,468.80	63,312,024.36	-9th and 13th Installments respectively	
OCTOBER	55,555,555.56	7,479,452.05	63,035,007.61	-10th and 14th Installments respectively	
TOTAL	166,666,666.68	23,357,686.45	190,024,353.13	-	

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 21 [b]

2206 –Public Debt Charges [SUMMARY OF LOANS REPAYMENTS]
For the Year Ended 31stDecember, 2018

S/N	TYPE/CATEGORY	CURRENT YEAR 2018		PREVIOUS YEAR 2017
		N	N	N
1	DEDUCTION AT SOURCE [FAAC]:			
	[a] EC Account Loan	1,079,671,147.08	-	1,079,671,147.08
	[b] Foreign Loans	335,252,738.56	-	323,465,807.62
	[c] CACS Loan	879,012,196.44	2,293,936,082.08	512,762,120.42
2	OTHERS:			
	[a] FAAN Staff cost, Control services, etc.[2014- 2016 Arrears]	235,351,694.55	-	-
	[b] Tax Liabilities: 2011, 2012 & Cap. Gain Tax for Sugar Co. sale	250,463,464.22	-	-
	[c] Outstanding Taxes: 2013,2014 & 2015 to FIRS	199,894,343.97	685,709,502.74	
3	S. M. E. LOAN			
	[a] Principal & Interest repayments [State Treasury for S.M.E.]		190,024,353.13	-
	TOTAL		3,169,669,937.95	1,915,899,075.12

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 21.1

2206 –Public Debt Charges [Monthly Deductions at Source –FACC]
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL REPAYMENTS N	PERCENTAGE INDEX %	2017 ACTUAL REPAYMENTS N
1	JANUARY	188,957,435.92	8.237	119,443,313.97
2	FEBRUARY	190,123,867.26	8.288	117,526,923.83
3	MARCH	190,124,590.78	8.288	117,526,923.83
4	APRIL	190,124,590.78	8.288	117,526,923.83
5	MAY	190,124,590.78	8.288	117,526,923.83
6	JUNE	190,124,590.78	8.288	117,526,923.83
7	JULY	190,124,590.78	8.288	117,526,923.83
8	AUGUST	192,846,365.00	8.407	115,706,419.55
9	SEPTEMBER	192,846,365.00	8.407	262,208,452.29
10	OCTOBER	192,846,365.00	8.407	262,208,452.29
11	NOVEMBER	192,846,365.00	8.407	262,208,452.29
12	DECEMBER	192,846,365.00	8.407	188,962,441.75
TOTAL		2,293,936,082.08	100.000	1,915,899,075.12

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 22

Cash Balances
For the Year Ended 31stDecember, 2018

S/N	NAME OF MDAs	NAME AND ADDRESS OF THE BANK	REVENUE A/C. BANK BALANCE N	EXPENDITURE A/C. BANK BAL. N	TOTAL ACCOUNTS BALANCE N
1	JIGAWA STATE BROADCASTING CORPORATION (JTV)	GT BANK PLC, SANI ABACHA WAY, DUYSE		27,634.75	27,634.75
2	DUTSE GENERAL HOSPITAL	FCMB PLC, SANI ABCHA WAY, DUTSE	64,000.23	1,145,683.80	1,209,684.03
3	DUTSE GENERAL HOSPITAL	UNITY BANK PLC, SANI ABACHA WAY, DUTSE		3,669.24	3,669.24
4	INVEST JIGAWA	GT BANK PLC, SANI ABACHA WAY, DUTSE		87,157.06	87,157.06
5	DUE PROCESS & PROJECT MONITORING BERAU	ZENITH BANK PLC, SANI ABACHAN WAY, DUTSE		21,016.44	21,016.44
6	SPECIAL SERVICES DIRECTORATE	ZENITH BANK PLC, SANI ABACHAN WAY, DUTSE		19,032,273.16	19,032,273.16
7	JUSTICE SECTOR REFORM COMMISSION	ZENITH BANK PLC, SANI ABACHAN WAY, DUTSE		2,262.15	2,262.15
8	JIGAWA MEDICAL SUPPLY ORGANISATION (JIMSO)	UNITY BANK PLC, BIRNIN KUDU BRANCH	1,177,714,193.52	3,427,689.42	1,181,141,882.94
9	DEPUTY GOVERNMENT'S OFFICE	GT BANK PLC, SANI ABACHA WAY, DUTSE		138,475.01	138,475.01
10	COUNCIL AFFAIRS DIRECTORATE	UBA PLC, KIYAWA ROAD, DUTSE		3,213.96	3,213.96
11	JIGAWA ROADS MAINTENANCE AGENCY	ECO BANK PLC, KIYAWA ROAD, DUTSE		923.97	923.97
12	FARMERS & HERDSMAN BOARD	UNITY BANK PLC, KIYAWA ROAD, DUTSE		1,533.62	1,533.62
13	ISLAMIC EDUCATION BUREAU	STERLING BANK PLC, KIYAWA ROAD, DUTSE		13,934.82	13,934.82
14	ISLAMIC EDUCATION BUREAU(REVENUE)	REVENUE REMITTED TO TREASURY	97,500.00		97,500.00
15	SSG'S OFFICE (ADMINISTRATION & FINANCE DIRECTORATE)	STERLING BANK PLC, KIYAWA ROAD, DUTSE		2,193,722.78	2,193,722.78
16	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (HEADQUARTER)	DIAMOND BANK PLC, KIYAWA ROAD, DUTSE		542,419.60	542,419.60
17	CHIEFTAINCY, RELIGIOUS AFFAIRS & SHARIA	ZENITH BANK PLC, KIYAWA ROAD, DUTSE		71,613.98	71,613.98
18	IMPLIMENTATION MINISTRY OF EDUCATION	ZENITH BANK PLC, KIYAWA ROAD, DUTSE		9,478,076.14	9,478,076.14

19	JIGAWA STATE PILGRIMS WELFARE BOARD	FCMB PLC, SANI ABACHA WAY, DUTSE		626.79	626.79
20	JIGAWA STATE PILGRIMS WELFARE BOARD	REVENUE REMITTED TO TREASURY	2,555,000.00		2,555,000.00
21	DIRECTORATE OF PROTOCOL	ZENITH BANK PLC, KIYAWA ROAD, DUTSE		3,458.50	3,458.50
22	MINISTRY OF WOMEN AFFAIRS	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		13,118.62	13,118.62
S/N	NAME OF MDAs	NAME AND ADDRESS OF THE BANK	REVENUE A/C. BANK BALANCE N	EXPENDITURE A/C. BANK BAL. N	TOTAL ACCOUNTS BALANCE N
23	URBAN DEVELOPMENT BOARD	UNION BANK PLC, SANI ABACHA WAY, DUTSE		1,499,674.72	1,499,674.72
24	URBAN DEVELOPMENT BOARD	RETAINED REVENUE	3,000,000.00		3,000,000.00
25	PRIMARY HEALTH CARE DEVELOPMENT AGENCY KIYAWA	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	3,050.00	4,833.42	7,883.42
26	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, MIGA	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	1,500.00	2,203.24	3,703.24
27	JIGAWA STATE HOUSING AUTHORITY	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	48,199,658.37	48,293,058.37	96,492,716.74
28	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, DUTSE	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	11,520.00	2,565.15	14,085.15
29	BUDGET & ECONOMIC PLANNING DIRECTORATE	ECO BANK PLC, SANI ABACHA WAY, DUTSE		41,147,612.48	41,147,612.48
30	DUTSE CAPITA DEVELOPMENT AUTHORITY (DCDA)	ACCESS BANK PLC, SANI ABACHA WAY, DUTSE		38,126.03	38,126.03
31	MINISTRY OF LAND & HOUSING	UNION BANK PLC, SANI ABACHA WAY, DUTSE		1,204,874.00	1,204,874.00
32	JIGAWA STAE BROADCASTING CORPORATION (RADIO)	UNITY BANK PLC, SANI ABACHA WAY, DUTSE	460,955.00	-530.39	460,424.61
33	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	GUARANTY TRUST BANK PLC. SANI ABACHA, DUTSE		66,738,164.02	66,738,164.02
34	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	POLARIS BANK LTD, SANI ABACHA WAY, DUTSE		37,434.92	37,434.92
35	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		1,864,737,918.26	1,864,737,918.26
36	RESEARCH EVALUATION AND POLITICAL AFFAIRS DIRECTORATE	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		15,567.77	15,567.77
37	SCIENCE & TECHNICAL SCHOOL BOARD	ZENITH BANL PLC, KIYAWA ROAD, DUTSE	5,963,286.75	54,803.85	6,018,090.60

38	MINISTRY OF AGRICULTURE & NATURAL RESOURCE	STARLING BANK PLC, KIYAWA ROAD, DUTSE		163,724,478.88	163,724,478.88
39	MINISTRY OF FINANCE (CAPITAL EXPENDITURE)	ZENITH BANL PLC, KIYAWA ROAD, DUTSE		679,942.58	679,942.58
40	MINISTRY OF FINNANCE AND ECONOMIC PLANNING	UNITY BANK PLC, KIYAWA ROAD, DUTSE		113,886.68	113,886.68
41	MINISTRY OF FINNANCE(STATE /LG JOINT ACCOUNT)	ZENITH BANL PLC, KIYAWA ROAD, DUTSE		839,091,386.36	839,091,386.36
42	MINISTRY OF FINANCE (RETENTION ACCOUNT)	ZENITH BANL PLC, KIYAWA ROAD, DUTSE		414,849,045.30	414,849,045.30
43	DIRECTORATE OF GUIDANCE AND COUNSELING	UNITY BANK PLC, KIYAWA ROAD, DUTSE		12,401.27	12,401.27
44	MINISTRY OF FINANCE (ADMIN)	UNITY BANK PLC		113,886.68	113,886.68
45	ACCOUNTANT GENERAL (EXPENDITURE A/C)	ZENITH BANL PLC, KIYAWA ROAD, DUTSE			
46	LOCAL GOVERNMENT SERVICE COMMISSION	STARLING BANK PLC, KIYAWA ROAD, DUTSE		49,750,359.81	49,750,359.81
47	REHABILITATION BOARD	ECO BANK PLC, KIYAWA ROAD, DUTSE		8,033,292.38	8,033,292.38
48	LIAISON OFFICE LAGOS	UNITY BANK PLC, REMI FAKAYODE		4,974.49	4,974.49
S/N	NAME OF MDAs	NAME AND ADDRESS OF THE BANK	REVENUE A/C. BANK BALANCE N	EXPENDITURE A/C. BANK BAL. N	TOTAL ACCOUNTS BALANCE N
49	LIAISON OFFICE KANO	UNITY BANK PLC, IBB WAY KANO		1,138.61	1,138.61
50	LIAISON OFFICE KADUNA	UNITY BANK PLC, AHMADU BELLO WAY, KADUNA		5,651.43	5,651.43
51	INSTITUTE OF INFORMATION TECHNOLOGY KZR(EXAMS)	ZENITH BANK, KAZAURE BRANCH		9,171,007.30	9,171,007.30
52	INSTITUTE OF INFORMATION TECHNOLOGY (PROJECT)	ZENITH BANK, KAZAURE BRANCH		20,766,486.25	20,766,486.25
53	INSTITUTE OF INFORMATION TECHNOLOGY (SALARY)	ACCESS BANK PLC, KANO, DAURA EXPRESS		107,677.23	107,677.23
54	INSTITUTE OF INFORMATION TECHNOLOGY (REVENUE)	POLARIS BANK LTD, KAZAURE BRANCH	10,793,034.76		10,793,034.76
55	ECONOMIC EMPOWERMENT DIRECTORATE	UNITY BANK PLC, NEW ROAD DUTSE		41,476.08	41,476.08
56	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (KZR)	ZENITH BANK, KAZAURE BRANCH		230.92	230.92

57	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (RONI)	ZENITH BANK, KAZAURE BRANCH		372.70	372.70
58	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (YANKWASHI)	ZENITH BANK, KAZAURE BRANCH		1,175.75	1,175.75
59	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (GWIWA)	ZENITH BANK, KAZAURE BRANCH		2,778.51	2,778.51
60	PSYCHIATRIC HOSPITAL KAZAURE	UNITY BANK PLC, KAZAURE BRANCH		2,348.27	2,348.27
61	GENERAL HOSPITAL KAZAURE	ZENITH BANK, KAZAURE BRANCH		997,185.91	997,185.91
62	GENERAL HOSPITAL KAZAURE (REVENUE)	10% TSA ACCOUNT	1,570,943.31		1,570,943.31
63	RESEARCH INSTITUTE KAZAURE	UNITY BANK PLC, KAZAURE BRANCH		842.22	842.22
64	RESEARCH INSTITUTE KAZAURE	UNITY BANK PLC, KAZAURE BRANCH	920,000.00		920,000.00
65	SULE LAMIDO UNIVERSITY KAFIN HAUSA STUDENTS REG	ACCESS BANK PLC		1,474,248.27	1,474,248.27
66	MAIN ACCOUNT 2% RETENTION ACCOUNT	ACCESS BANK PLC		527,128,463.04	527,128,463.04
67	REVENUE ACCOUNT	ACCESS BANK PLC		4,169,775.51	4,169,775.51
68	TETFUND USD DOM ACCOUNT	ACCESS BANK PLC		8,645,956.26	8,645,956.26
69	OVER HEAD COST 2 ACCOUNT	ACCESS BANK PLC		190,709.28	190,709.28
70	TETFUND EDUCATION ACCOUNT	ACCESS BANK PLC		3,707,601.79	3,707,601.79
71	AWARD & PRIZES ACCOUNT	ACCESS BANK PLC		508,592,758.37	508,592,758.37
72	KAFIN HAUSA GENERAL HOSPITAL	ACCESS BANK PLC		544,495.99	544,495.99
73	OFFICE OF THE AUDITOR GENERAL	UNION BANK PLC		257,170.02	257,170.02
74	SHARIA COURT OF APPEAL	ECO BANK PLC		3,829.06	3,829.06
75	JIGAWA STATE JUDICIARY	UNITY BANK PLC		3,419,293.22	3,419,293.22
76	BALANGU COTTAGE HOSPITAL	ZENITH BANK PLC		6,394.33	6,394.33
77	BUDGET & ECONOMIC PLANNING DIRECTORETE	UNION BANK PLC		43,426.23	43,426.23
78		STERLING BANK PLC		6,046,159.60	6,046,159.60
S/N	NAME OF MDAs	NAME AND ADDRESS OF THE BANK	REVENUE A/C. BANK BALANCE N	EXPENDITURE A/C. BANK BAL. N	TOTAL ACCOUNTS BALANCE N
79	MINISTRY OF JUSTICE	STERLING BANK PLC		3,693.88	3,693.88
80	KAFIN HAUSA PHDC AGENCY	ZENITH BANK PLC		282.75	282.75
81	DUSTE INTERNATIONAL MODELSCHOOL	UNITY BANK PLC		2,858,294.34	2,858,294.34
82	JIGAWA STATE LIBRARY BOARD	UNITY BANK PLC, KIYAWA ROAD DUTSE		32,595.05	32,595.05

83	MINERAL RESOURCE DEVELOPMENT AGENCY	ECO BANK, KIYAWA ROAD DUTSE		1,504.32	1,504.32
84	MINISTRY OF INFORMATION, YOUTHS, SPORTS & CULTURE	UNITY BANK PLC, KIYAWA ROAD BRACH. DUTSE, JIGAWA STATE.		10,308.95	10,308.95
85	SCHOOL OF HEALTH TECHNOLOGY	UNITY BANK PLC JAHUN BRANCH, KAFIN HAUSA		4,148.94	4,148.94
86	JIGAWA STATE POLYTECHNIC DUTSE	ZENITH BANK PLC, KIYAWA ROAD DUTSE	2,873,819.79	76,135,406.04	79,009,225.83
87	HIGH COURT OF JUSTICE	UNITY BANK PLC , KIYAWA ROAD DUTSE		2,471,795.62	2,471,795.62
88	HISTORY AND CULTURE BUREAU	ACCES BANK PLC, SANI ABACH WAY, DUTSE		4,921.43	4,921.43
89	ALTERNATIVE ENERGY FUND	DIAMOND BANK, KIYAWA ROAD DUTSE		1,743.07	1,743.07
90	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	ZENITH BANK PLC, KIYAWA ROAD DUTSE		595.34	595.34
91	AGENCY FOR MASS EDUCATION	UNITY BANK, PLC KIYAWA ROAD DUTSE		2,681.71	2,681.71
92	CONSUMER PROTECTION AGENCY	UNITY BANK PLC, KIYAWA ROAD DUTSE		86,497.10	86,497.10
93	MINISTRY FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT	STERLING BANK PLC, KIYAWA ROAD, DUTSE		29,480,150.56	29,480,150.56
94	MINISTRY OF WORKS & TRANSPORT	ZENIYH BANK PLC, KIYAWA ROAD, DUTSE		49,129,970.22	49,129,970.22
95	MINISTRY OF ENVIRONMENT	ECO BANK PLC. KIYAWA ROAD, DUTSE		8,158,969.75	8,158,969.75
96	BOARD OF INTERNAL REVENUE GENERAL ESTABLISHMENT & SERVICE MATTERS	STERLING BANK PLC, KIYAWA ROAD, DUTSE		148,414.43	148,414.43
97	DIRECTORATE MANPOWER DEVELOPMENT & TRAINING	FIRST BANK PLC, KIYAWA ROAD, DUTSE		5,421.26	5,421.26
98	DIRECTORATE STATE INDEPENDENT ELECTORAL COMMISSION	FIRST BANK PLC, KIYAWA ROAD, DUTSE	324,000.00	5,732.50	329,732.50
99	DIRECTORATE OF LOCAL GOVERNMENT AUDIT	POLARIS BANK LTD, KIYAWA ROAD, DUTSE		25,394.72	25,394.72
100	PRIMARY HEALTH CARE	DAIMOND BANK PLC, KIYAWA ROAD, DUTSE		17,859,684.45	17,859,684.45
101	JIGAWA STATE SPORT COUNCIL	UNITY BANK PLC, BIRNIN KUDU BRANCH	128,290.00	5,382.80	133,672.80
102	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	STERLING BANK PLC, KIYAWA ROAD, DUTSE		9,247.20	9,247.20
103	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, BUJI	UNITY BANK PLC, KIYAWA ROAD, DUTSE		2,311.03	2,311.03
104		ZENIYH BANK PLC, KIYAWA ROAD, DUTSE		1,432.92	1,432.92

105	GENERAL HOSPITAL HADEJIA	FIRST BANK PLC, HADEJIA BRANCH	25,356,641.68	2,480.18	25,359,121.86
106	GENERAL HOSPITAL BIRNIWA (DRF)	UNION BANK PLC, HADEJIA BRANCH		4,029,712.33	4,029,712.33
107	GENERAL HOSPITAL BIRNIW	UNION BANK PLC, HADEJIA BRANCH		877,087.33	877,087.33
S/N	NAME OF MDAs	NAME AND ADDRESS OF THE BANK	REVENUE A/C. BANK BALANCE N	EXPENDITURE A/C. BANK BAL. N	TOTAL ACCOUNTS BALANCE N
108	GENERAL HOSPITAL BIRNIWA	UNION BANK PLC, HADEJIA BRANCH		2,595.51	2,595.51
109	GENERAL HOSPITAL BIRNIWA (DRF)	UNION BANK PLC, HADEJIA BRANCH		3,428,526.89	3,428,526.89
110	PRIMARY HEALTH CARE DEVELOPMENT AGENCY BIRNIWA	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		1.09	1.09
111	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, GURI	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	363,910.00	1,597.00	365,507.00
112	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, M/MADORI	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	641.44	1,517.64	2,159.08
113	TUBERCULOSIS HADEJIA	UNION BANK PLC, HADEJIA BRANCH		55,266.18	55,266.18
114	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, HADEJIA	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		4,026.31	4,026.31
115	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, JAHUN	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	2,000.00	689.50	2,689.50
116	BINYAMINU USMAN POLYTECHNIC, HADEJIA	UBA PLC, HADEJIA BRANCH	31,806,800.10	3,353,468.04	35,160,268.14
117	RASHEED SHEKONI SPECIALIST HOSPITAL	FCMB PLC, SANI ABACHA WAY, DUTSE	26,884,221.00	26,609.61	26,910,830.61
118	GENERAL HOSPITAL JAHUN	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE	21,029,286.53	1,751.74	21,031,038.27
119	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, KAUGAMA JIGAWA STATE	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		5,266.99	5,266.99
120	COLLEGE OG EDUCATION GUMEK	UBA PLC, HADEJIA BRANCH		696,553.35	696,553.35
121	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, GAGARAWA	ZENUITH BANK PLC, SANI ABACHA WAY, DUTSE		1,131.65	1,131.65
122	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, GARKI	ZENUITH BANK PLC, SANI ABACHA WAY, DUTSE		1,548.16	1,548.16
123	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, MAIGATARI	ZENUITH BANK PLC, SANI ABACHA WAY, DUTSE		1,540.50	1,540.50
124	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, SULE TANKARKAR	ZENUITH BANK PLC, SANI ABACHA WAY, DUTSE	540.00	739.15	1,279.15

125	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, GUMEL	ZENUITH BANK PLC, SANI ABACHA WAY, DUTSE		613.92	613.92
126	JIGAWA STATE PRINTING PRESS	DIAMOND BANK PLC, SANI ABACHA WAY, DUTSE		1,142.13	1,142.13
127	GENERAL HOSPITAL GUMEL	UNITY BANK PLC, AHMADU STREET, MAIGATARI		2,878.55	2,878.55
128	GENERAL HOSPITAL GUMEL	POLARIS BANK LTD, GUMEL BRANCH	15,180.99		15,180.99
129	SMALL TOWN WATER SUPPLY (STOWA)	UNITY BANK PLC, SANI ABACHA WAY, DUTSE	7,813.47	15,298.26	23,111.73
130	JIGAWA STATE WATER BOARD	UNITY BANK PLC, SANI ABACHA WAY, DUTSE	862.00	1,632,331.52	1,633,193.52
131	MINISTRY OF WATER RESOURCES	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		39,174,587.99	39,174,587.99
S/N	NAME OF MDAs	NAME AND ADDRESS OF THE BANK	REVENUE A/C. BANK BALANCE N	EXPENDITURE A/C. BANK BAL. N	TOTAL ACCOUNTS BALANCE N
132	GENERAL HOSPITAL RINGIM	UNION BANK PLC, RINGIM BRANCH	308,014.63	50,349.21	358,363.84
133	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, RINGIM	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		2,659.45	2,659.45
134	STATE EDUCATIONAL INSPECTORATE & MONITORING UNIT (SEIMU)	ECO BANK PLC, SANI ABACHA WAY, DUTSE		5,073.01	5,073.01
135	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, TAURA	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		613.90	613.90
136	MINISTRY OF HEALTH	UNITY BANK PLC, SANI ABACHA WAY, DUTSE	193,155.00	615,749.54	808,904.54
137	PRIMARY HEALTH CARE DEVELOPMENT AGENCY, BABURA	ZENITH BANK PLC, SANI ABACHA WAY, DUTSE		6,336.32	6,336.32
138	RURAL WATER AND SANITATION AGENCY	GT BANK PLC, SANI ABACHA WAY, DUTSE	41,770.87	3,890.55	45,661.42
139	COLLEGE OF ISLAMIC AND LEGAL STUDIES, RINGIM	JIGAWA SAVING & LOAN, RINGIM BRANCH		938,601.41	938,601.41
140	COLLEGE OF ISLAMIC AND LEGAL STUDIES, RINGIM	UNITY BANK PLC, RINGIM BRANCH	7,890,940.00	111,697.04	8,002,637.04
141	STATE ELECTRICITY BOARD [SEB]	UNITY BANK PLC DUTSE BRANCH.		17,158.28	17,158.28
142	JIGAWA STATE AGRICULTURAL [JARDA]	ECO BANK DUTSE.		664,538.12	664,538.12
143	DIRECTORATE OF SALARY AND PENSION (STATE PENSION)	FIRST CITY MONUMENT BANK PLC DUTSE		89,026,536.27	89,026,536.27
144	OFFICE OF THE HEAD SERVICE	UNITY BANK PLC DUTSE BRANCH.	50,000.00	56,949.03	106,949.03
145	CIVIL SERVICE COMMISSION	ECO BANK DUTSE.	200,000.00	6,593.33	206,593.33

146	JIGAWA STATE ENV. PROT AGENCY [JISEPA]	ZENITH BANK PLC DUTSE.	825,800.00	1,802.21	827,602.21
147	NOMADIC EDUCATION AGENCY	ZENITH BANK PLC DUTSE.	1,000,287.83	29,376,194.57	30,376,482.40
148	GOVERNMENT HOUSE DUTSE	ZENITH BANK PLC DUTSE.		15,419.34	15,419.34
149	DIRECTORATE OF FIRE SERVICE	ZENITH BANK PLC DUTSE.	821,000.00	1,048.79	822,048.79
150	MANPOWER DEVELOPMENT INSTITUTE [MDI]	UNITED BANK FOR AFRICA PLC [UBA], DUTSE.	24,340,820.00	6,851.66	24,347,671.66
151	BAMAINA ACADEMY	ZENITH BANK PLC		396.67	396.67
152	P.H.C.D.A. DUTSE	ZENITH BANK PLC		5,691.60	5,691.60
153	JIGAWA STATE SCHOLARSHIP BOARD	STELLING BANK NIGERIA PLC, DUTSE.	9,180,734.00	2,032,439.00	11,213,173.00
154	DIRECTORATE OF SALARY AND PENSION	FEDLITY BANK PLC DUTSE	1,161,928.42	64,733,248.33	65,895,176.75
			1,406,163,099.69	5,058,467,957.64	6,464,631,057.33

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 23

Bank Balances

For the Year Ended 31st December, 2018

S/N	ACCOUNT NAME	NAME OF BANK	2018 YEAR END BALANCES N	PREVIOUS YEAR 2017 N
1	CENTRAL REVENUE ACCOUNT	ZENITH BANK PLC	134,248,316.72	331,458,632.25
2	EXPENDITURE ACCOUNT	ZENITH BANK PLC	312,679,942.58	288,973,218.59
3	FAAC ACCOUNT	ZENITH BANK PLC	241,468,039.24	5,546,893,323.08
4	JIGAWA STATE & L/GOVERNMENT JOINT PROJECTS ACCT.	FIDELITY BANK PLC	1,756,098,657.28	14,277,528.58
5	JIGAWA STATE CONCESSIONARY ACCOUNT	ACCESS BANK PLC	568,081,491.08	150,884,953.72
6	JIGAWA STATE GOVERNMENT PROCEEDS ACCOUNT	DIAMOND BANK PLC	348,024,728.81	46,526,586.68
7	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	GT BANK PLC	31,742,473.44	27,630,915.94
8	JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT	ZENITH BANK PLC	32,230,856.81	61,004,263.11
9	MDG ACCOUNT	ECO BANK PLC	2,038,721.32	67,677,510.57
10	MDG RETENTION ACCOUNT	ECO BANK PLC	-	2,368,708.40

12	Jigawa State Investment Account	FCMB BANK PLC	1,135,406.04	-
13	PROCEEDS SALES OF FATARA	FCMB BANK PLC	348,149,601.24	49,125,068.29
14	STABILIZATION ACCOUNT	ZENITH BANK PLC	230,414,441.75	370,831,858.38
15	OFFICE OF THE ACCOUNTANT GENERAL	ZENITH BANK PLC	994.81	3,577.25
16	STATE AND LOCAL GOVERNMENT JOINT PROJECT A/C.	ZENITH BANK PLC	839,091,386.36	22,362,422.79
18	ACCOUNTANT GENERAL -CAR LOAN ACCOUNT	UNITY BANK PLC	52,578,838.74	-
19	VALUE ADDED TAX (VAT) ACCOUNT	UBA BANK PLC	98,163,765.07	1,006,816,067.39
A	SUB-TOTAL FOR OPERATION ACCOUNTS BA		4,996,147,661.29	7,986,834,635.02
20	AG FAAC DEPOSIT 1ST BANK	FIRST BANK PLC	-	533,752,861.29
21	AG FAAC DEPOSIT ACCESS BANK	ACCESS BANK PLC	3,000,000,000.00	1,024,609,694.58
22	AG FAAC DEPOSIT ACCOUNT	ACCESS BANK PLC	1,000,000,000.00	1,000,000,000.00
23	JIGAWA STATE & L/GOVERNMENT J/PROJECT DEPOSIT	STANBIC IBTC BANK PLC	552,376,874.90	518,637,567.35
24	JIGAWA STATE GOVERNMENT INVESTMENT ACCOUNT	STERLING BANK PLC	-	530,297,789.13
25	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK PLC	-	500,000,000.00
26	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK PLC	-	535,411,285.41
27	AG FAAC DEPOSIT	GT BANK PLC	5,000,000,000.00	-
B	SUB-TOTAL FOR PLACEMENT ACCOUNTS		9,552,376,874.90	4,642,709,197.76
C	TOTAL TREASURY [BANK] ACCOUNTS [A+B]		14,548,524,536.19	12,629,543,832.78

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 24

Other Cash Holdings [Short Term Loans]
For the Year Ended 31stDecember, 2018

CATEGORY	AMOUNT DISBURSED DURING YEAR N	AMOUNT DUE FOR REPAYMENT N	ACTUAL REPAYMENTS DURING YEAR N	YEAR END BALANCE N
2018 Economic Empowerment Loans:-				
[i] LOAN TO SUPPORT SHOE MAKERS [COOPERATIVE GROUP]	6,654,000.00	6,654,000.00	-	6,654,000.00
[ii] PROCUREMENT OF A MOBILE WELDING MACHINE ON LOAN	1,543,500.00	1,543,500.00	-	1,543,500.00
[iii] 250NO. SEWING MACHINES & START UP FUND	23,366,000.00	23,366,000.00	-	23,366,000.00
[iv] 300NO. RICE MILLS, 224NO. THRAEHERS, ETC. TO FARMERS	86,320,000.00	86,320,000.00	-	86,320,000.00
[v] BUSINESS LOAN TO ICT ASSOCIATIONS	107,000,000.00	107,000,000.00	-	107,000,000.00
[vi] 300NO. RICE/WHEAT HARVESTER, 200NO.PLANTERS, 57NO SPRAYERS	45,776,400.00	45,776,400.00	-	45,776,400.00
[vii] 100NO. TRACTORS [MESSY FERGUSON] TO AFAN-MEMBERS	285,800,000.00	285,800,000.00	-	285,800,000.00
[viii] LOAN TO INTEGRATED FARMING FIRMS [POULTRY FARMING]	194,000,000.00	194,000,000.00	-	194,000,000.00
[ix]100 SETS OF MOBILE WELDING WORKSHOP [MACHINE & EQUIPMENT]	45,952,000.00	45,952,000.00	-	45,952,000.00
[x] 100NO TRICYCLES TO FARMERS [FARM PRODUCE TRANSPORTATION]	163,779,529.66	163,779,529.66	-	163,779,529.66
SUB-TOTAL	960,191,429.66	960,191,429.66	-	960,191,429.66

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 25

Ministry of Finance Incorporate
For the Year Ended 31st December, 2018

Company	Holdings	Current Price [N]	2018 Market Value [N]	2017 Market Value [N]
A. Banking Sector:				
First Bank holding	4,929,617	7.80	38,451,012.60	54,853,192.08
Sterling Bank Plc	542,026	1.50	813,039.00	536,605.74
Union Bank Plc	135,408	5.10	690,580.80	1,014,205.92
Zenith Bank Plc	357,000	24.16	8,625,000.00	12,206,250.00
Unity Bank Plc	130,444,484	0.96	125,226,704.64	66,526,686.33
FCMB Plc	319,803	1.70	543,665.10	434,932.08
UBA Plc	780,300	10.21	7,969,295.00	7,974,666.00
UBA Capital Plc	94,581	2.84	268,610.04	345,220.65
African Prod. Regt.	23,645	3.90	92,215.50	98,836.10
Ja'iz International Bank Plc	2,000,000	0.00	0.00	1,260,000.00
Sub-total			182,680,122.68	145,250,594.90
-				-
B. Conglomerates:				
U.A.C. of Nig. Plc	2,700,000	11.50	31,050,000.00	44,307,000.00
John Hot Nig. Plc	125,000	0.48	60,000.00	406,250.00
SCOA Nig. Plc	62,500	3.25	203,125.00	90,625.00
Unilever Nig. Plc	125,000	45.00	5,625,000.00	5,027,500.00
PZ Industries Plc	2,658	12.55	33,357.90	98,625.46
Sub-total			36,971,482.90	49,930,000.46
				-
C. Petroleum Marketing:				

Oando Nig. Plc	430,170	5.20	2,236,884.00	2,576,718.30
Cheveron [MRS]	4,880	28.55	139,324.00	134,004.80
Con Oil Nig. Plc	127,600	22.50	2,871,000.00	3,572,800.00
Mobil Oil Nig. Plc	37,094	182.50	6,769,655.00	7,400,253.00
Sub-total			12,016,863.00	13,683,776.10
				-
D. Food & Beverages:				
N.N.F.M Plc	1,999,931	6.50	12,999,551.50	11,399,606.70
Flour Mills of Nig. Plc	1,391	18.14	25,236.75	39,448.76
Nestle Nig. Plc	88,250	1400.00	123,550,000.00	130,168,750.00
Company	Holdings	Current Price [N]	2018 Market Value [N]	2017 Market Value [N]
Dangote Sugar	1,000,000	14.50	14,500,000.00	20,150,000.00
UTC Nig. Plc	9,703	0.00	0.00	4,851.50
Sub-total			151,074,788.25	161,762,656.96
				-
E. Building Materials:				
C.C.N.N Plc	3,000,000	25.00	75,000,000.00	28500000
Largape WAPCO	996,170	12.50	12,451,437.50	42835310
Sub-total			87,451,437.50	71,335,310.00
				-
F. Automobile:				
R.T Briscoe Nig.	336,882	0.21	70,816.20	168,441.00
Dunlop Nig. Plc	489,427	0.00	0.00	244,713.50
Sub-total			70,816.20	413,154.50
				-
G. Health Care:				
Evans Medicals	16,979	0.50	8,489.50	8,489.50
G S K Beecham	3,362	11.24	37,794.50	72,652.82
Sub-total			46,284.00	81,142.32
				-

H. Other Financial Institutions:				
Crusader Nigeria Plc	668,515	0.00		2,573,782.75
Unity capital Insurance ltd	61,529,738	0.20	12,305,947.60	30,764,869.00
Custodians	408,320	0.00	0.00	1,518,950.40
Sub-total			12,305,947.60	34,857,602.15
I. Chemicals:				
Nig. German che	74,365	0.00	0.00	269,201.30
Sub-total			0.00	269,201.30
Total [Quoted]			482,617,742.13	477,583,438.69
I				
Un Quoted				
FAWAZ Steel Wood	602,776	2.00	1,205,552.00	1,205,552.00
Ja'iz International Bank Plc	1,000,000	1.00	1,000,000.00	-
NTM ltd	2,932,068	1.00	2,932,068.00	2,932,068.00
MTN ltd	146,000	0.00	0.00	50,000,000.00
CSCS Ltd	6,000,000	3.00	18,000,000.00	18,000,000.00
Kaduna Textile Ltd	6,701,251	0.26	1,775,312.00	1,775,312.00
Northern Saw Mill Ltd	191,636	1.00	191,636.00	191,636.00
Elixir Assets Management	70,000,000	1.00	70,000,000.00	-
Total[Unquoted]			95,104,568.00	74,104,568.00
Company	Holdings	Current Price [N]	2018 Market Value [N]	2017 Market Value [N]
Grand Total [Quoted & Unquoted]			577,722,310.13	551,688,006.69
				-
Investments in Associates				
Dutse Market			326,966,608.00	325,326,608.00

Jigawa Plastic Company			30,744,645.00	17,597,877.0 0
Limawa Spring Water Plant			33,442,935.00	10,709,155.0 0
Solid Minerals Projects			52,949,035.00	52,779,035.1 8
Axxon/Jigawa Ltd.			41,104,626.00	0.00
Sub Total [Associates]			485,207,849.0 0	406,412,675. 18
Total Investment			1,062,930,159. 13	958,100,681. 87

Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 26

Investments in Government Owned Companies
For the Year Ended 31stDecember, 2018

S/ N	NAME OF COMPANY	OPENING BALANCE N	INVESTMENT DATE N	DISBURSE MENTS CURRENT YEAR N	BALANCE TODATE N
1	Babura Community Bank	14,000,000.00	2007	-	14,000,000.00
2	Galaxy ICT	386,448,000.00	2003/2005	-	386,448,000.00
	”	80,000,000.00	2006	-	80,000,000.00
	”	63,480,263.90	2007	-	63,480,263.90
	”	37,007,977.80	13/03/08	-	37,007,977.80
	SUBTOTAL	566,936,241.70		-	566,936,241.70
3	JASCO	1,000,000,000.0	2017	-	1,000,000,000.0
		0			0
	SUBTOTAL	1,000,000,000.0		-	1,000,000,000.0
		0			0
4	Jigawa Savings & Loan Limited	40,468,559.45	11/04/08	-	40,468,559.45
	”	10,000,000.00	14/02/02	-	10,000,000.00
	”	17,205,905.52	2005	-	17,205,905.52
	SUBTOTAL	67,674,464.97		-	67,674,464.97
5	3- Stars Hotel				
5	[i] Terminal, Death & Retirement Benefits	108,698,623.71	2017	-	108,698,623.71
	[v] Additional Works/Loan	-	9/08/2018	10,869,862.37	10,869,862.37
	SUBTOTAL	108,698,623.71		-	10,869,862.37
6	Jigawa Agricultural &Rural Development Authority [JARDA] Fertilizer	170,682,990.74	2017	-	170,682,990.74
	SUBTOTAL	170,682,990.74		-	170,682,990.74
8	State Housing Authority	10,000,000.00		-	10,000,000.00
	SUBTOTAL	10,000,000.00		-	10,000,000.00
10	JARDA -Cluster Farming [LOANS] Program				
	2016 Cluster Programme	103,484,250.00	2016	-	103,484,250.00
	2016/2017 Wheat Cluster Programme	395,517,298.00	2016/2017	-	395,517,298.00
	2017 Dry Season Rice Cluster	539,298,600.00	2017	-	539,298,600.00

	2017 Custer Programme	527,827,485.00	2017	-	527,827,485.00
	TOTAL [STATE WIDE]	1,566,127,633.00	-	-	1,566,127,633.00
11	DGO -Economic Empowerment Loans				-
	[i] Procurement of Harvesters	28,113,000.00	2016/2017	-	28,113,000.00
	[ii] 27No. M/Cycles to LGACs	6,835,500.00	„	-	6,835,500.00
	[iii] 20No. [2.5] Tonner Threshers	17,000,000.00	„	-	17,000,000.00
	[iv] Additional 22No. Hand Harvesters, Threshers	19,115,000.00	„	-	19,115,000.00
S/ N	NAME OF COMPANY	OPENING BALANCE N	INVESTMENT DATE N	DISBURSE MENTS CURRENT YEAR N	BALANCE TODATE N
	[v] Agric. Empowerment Loan to 22No. Farmers	39,905,000.00	„	-	39,905,000.00
	[vi] 12No. Toyota Hummer & 15No. Sharon Busses on Loan	81,250,000.00	„	-	81,250,000.00
	[vii] 40No. [25Tonner] Rice Miller Machines on Loan	32,880,000.00	„	-	32,880,000.00
	[viii] Plastic Smelter Machines [TEMAM Investments]	7,500,000.00	„	-	7,500,000.00
	[ix] Empowerment Loan to 40No. Paddy Rice Dealers	10,000,000.00	„	-	10,000,000.00
	[x] Mobile Veterinary Clinic Empowerment Loan	27,412,000.00	„	-	27,412,000.00
	[xi] 74No. Threshers & 44No. Milling Machines Loan	24,136,000.00	„	-	24,136,000.00
	[xii] Farm Implements & Machines to Farmers on Loan	98,560,000.00	„	-	98,560,000.00
	[xiii] 10No. Threshers on Loan to Farmers [Through A. F. A. N.]	88,000,000.00	„	-	88,000,000.00
	Sub-Total	480,706,500.00	-	-	480,706,500.00
	Total	3,984,826,454.12	-	10,869,862.37	3,995,696,316.49
	Repayments of 2017/2018 Cluster Loans [Revolving]	-	-	-	(586,950,961.54)
	Balance of Investments Fund as at 31/12/2018		-	10,869,862.37	3,408,745,354.95

Jigawa State Government of Nigeria
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Note No. 27

Personal Advances
For the Year Ended 31stDecember, 2018

S/ N	CATEGORY	DISBURSEMENTS TO DATE	2018			PREVIOUS YEAR END BALANCE
			RECOVERY TO DATE	RECOVERY FOR CURRENT YEAR	YEAR END BALANCE	
			N	N	N	
1	MOTOR VEHICLE	2,825,986,626.38	1,327,990,393.85	662,032,439.64	1,497,996,232.53	1,508,944,898.38
2	REFURBISHMENT	67,229,409.69	33,500,703.44	71,900,000.00	33,728,706.25	52,287,998.33
3	MOTOR CYCLE	192,037,080.24	99,942,144.62	66,600,000.00	92,094,935.62	84,705,563.64
4	BICYCLE	48,891,605.56	25,637,205.65	17,950,000.00	23,254,399.91	25,032,822.28
5	TRICYCLE	67,100,000.00	34,972,613.33	NA	32,127,386.67	-
TOTAL		3,201,244,721.87	1,522,043,060.89	818,482,439.64	1,679,201,660.98	1,670,971,282.63

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Note No. 28

Treasury Clearance Accounts [SUMMARY]
For the Year Ended 31st December, 2018

S/N	CLEARANCE ACCOUNTS	YEAR END BALANCE N
1	Clearance Accounts [including Contractors, Suppliers and Loans]	1,234,030,539.21
2	Salary Account	237,366,810.73
	Total	1,471,397,349.94

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Note No. 28.1

Treasury Clearance Accounts –Other Details

For the Year Ended 31stDecember, 2018

S/N	DETAILS	CURRENT YEAR BALANCE N
	Clearance Accounts	
1	CONCESSIONARY ACCOUNT	(24,159,860.67)
2	EDUCATION LEVY	(34,592,186.00)
3	PAY-AS-YOU-EARN [NON-PUBLIC SECTOR]	(18,147,990.38)
4	AIR PORT/HAJJ OPERATION PROCEEDS	(32,500.00)
5	VEHICLE LOAN REPAYMENTS	(9,426,492.83)
6	HOUSING LOAN REPAYMENT	(6,141,936.30)
7	REPAYMENT OF MOTORCYCLE LOAN	(6,969,753.30)
8	REPAYMENT OF BICLE LOAN	(21,658,226.29)
9	REPAYMENT OF SUNDRY LOANS	(9,437,915.00)
10	REFUND OF OVER PAYMENTS	(5,837,361.72)
11	REFUNDS SUNDRY	(298,082.00)
12	OTHER DEDUCTIONS FROM SALARY	(35,422,991.95)
13	DRF FUND RECOVERY	(17,468,557.70)
14	APC DEDUCTIONS	(162,194.63)
15	COURT ORDER	(3,427,732.00)
16	CPSFUND [N378,940,793.28 Noted]	(378,940,793.28)
17	DEBT RECOVERY FROM STAFF	(2,405,193.06)
18	EMBLEM APPEAL	(340,000.00)
19	FERTILIZER LOAN	(20,345,313.84)
20	INTERNAL SOFT LOAN TO STAFF	(83,764,598.49)
21	INUWA DUTSE HOUSING ESTATE	(26,984,443.70)
22	MORTGAGE/SAVINGS & LOAN	(12,898,817.16)
23	NHF FUND	(1,384,416.64)
24	SOCIAL SECURITY SUPPORT	(679,000.00)
25	TRICYCLE LOAN	(15,482,852.03)
26	TRICYCLE LOANS	(33,726,758.19)
	Sub Total [A]	(770,135,967.16)
	Other Clearances -Payments/Failed Transactions	
27	000R00 NET PAY REVERSALS	(15,271,258.24)
28	SSG OFFICE [ADMIN & FINANCE NET PAY	(144,958.07)
29	MANPOWER DEVELOPMENT INSTITUTE	(30,000.00)
30	MINISTRY OF FINANCE NET PAY	(1,468,252.86)
31	OFFICE OF THE ACCOUNTANT GENERAL, CRFC	(2,718,824.63)
32	OFFICE OF THE ACCOUNTANT GENERAL, NET PAY	(1,041,365.80)
33	BOARD OF INTERNAL REVENUE, NET PAY	(3,251,852.95)
34	OFFICE OF THE CHAIRMAN BOARD OF INT. REV. CRFC	(3,434,478.21)

35	MINISTRY FOR LOCAL GOVERNMENT NET	(73,507.64)
36	FARMERS & HERDSMAN BOARD	(3,722,447.15)
37	AGRIC FACILITIES [JASCO] NET PAY	(180,000.00)
38	MINISTRY OF COMMERCE NET PAY	(1,707,551.42)
39	JIGAWA TOURISM BOARD NET PAY	(1,361,858.97)
40	MINERAL RESOURCS DEVELOPMENT AGENCY NET PAY	(138,628.02)
S/N	DETAILS	CURRENT YEAR BALANCE N
41	BAMAINA ACADEMY NET PAY	(5,328,532.70)
42	JIGAWA STATE POLYTECHNIC NET PAY	(132,994.68)
43	SALARY ACCOUNT, NEFT IN-AND-OUT	(5,841,752.10)
44	CLLEGE OF ISLAMIC LEGAL & STUDIES NET PAY	(269,510.96)
45	AGENCY FOR MASS EDUCATION NET PAY	(1,857,830.62)
46	STATE LIBRARY BOARD NET PAY	(34,628.16)
47	AGENCY FOR NOMADIC EDUCATION NET PAY	(562,349.62)
48	MINISTRY OF SPECIAL DUTIES NET PAY	(6,361,830.42)
49	MINISTRY OF HEALTH NET PAY	(71,566,528.24)
50	SCHOOL OF NURSING NET PAY	(12,564,829.44)
51	SCHOOL OF HEALTH TECHNOLOGY NET PAY	(9,516,728.52)
52	RASHEED SHEKONI SPECIALIST HOSPITAL NET PAY	(8,634,716.68)
53	BABURA GENERAL HOSPITAL NET PAY	(7,481,191.45)
54	HADEJIA GENERAL HOSPITAL NET PAY	(3,479,724.61)
55	K/HAUSA GENERAL HOSPITAL NET PAY	(2,259,005.50)
56	KAZAURE GENERAL HOSPITA NET PAY	(705,298.18)
57	KAZAURE PSYCHIATRIC HOSPITAL NET PAY	(2,215,656.58)
58	MINISTRY OF INFORMATION NET PAY	(4,673,263.60)
59	JIGAWA STATE PEOPLES CONGRESS NET PAY	(413,996.60)
60	JIGAP NET PAY	(1,530,383.41)
61	MINISTRY OF WORKS NET PAY	(12,234,831.22)
62	STATE ELECTRICITY BOARD NET PAY	(3,530,353.44)
63	SEMA NET PAY	(478,282.20)
64	JIRMA [CONTROL ACCOUNT] NET PAY	(448,787.81)
65	OFFICE OF THE AUDITOR GENERAL NET PAY	(6,932,897.15)
66	OFFICE OF THE AUDITOR GENERAL CRFC	(2,482,500.17)
67	OFFICE OF THE AUDITOR GENERAL CRFC	(15,496,366.56)
68	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT	(4,574,995.67)
69	CIVIL SERVICE COMMISSION NET PAY	(6,185,210.90)
70	CHAIRMAN & MEMBERS, CSC	(8,632,440.60)
71	LOCAL GOVERNMENT SERVICE COMMISSION NET	(45,551,384.00)
72	CHAIRMAN & MEMBERS, LGSC CRFC	(1,349,542.00)
73	SIEC NET PAY	(14,844,355.75)
74	SIEC MEMBERS CRFC	(14,257,938.01)
75	JUDICIAL SERVICE COMMISSION CRFC NET PAY	(18,104,672.24)
76	JUDICIAL SERVICE COMMISSION NET PAY	(10,618,431.22)
77	HIGH COURT OF JUSTICE NE PAY	(3,018,654.32)
78	SHARIA COURT OF APPEAL CRFC NET PAY	(6,485,626.48)
79	SHARIA COURT OF APPEAL NET PAY	(8,020,117.99)
80	HOUSE OF ASSEMBLY NET PAY	(24,650,649.99)

81	GUNDUMA HEALTH DIRECTORATE NET PAY	(21,117,187.56)
82	PCA TAURA NET PAY	(625,641.27)
83	PHC KIYAWA NET PAY	(9,940,146.27)
84	PHC BASIRKA NET PAY	(4,887,104.51)
85	PHC GALAMBI NET PAY	(2,710,260.38)
86	PHC GWARAM NET PAY	(9,438,570.03)
87	PHC RONI NET PAY	(6,367,951.38)
88	GUMEL GENEAL HOSPITAL NET PAY	(1,456,667.10)
89	PHC MALAM MADORI NET PAY	(6,172,942.00)
90	COLLEG OF NURSING & MIDWIFERY, BIRNIN KUDU	(13,304,327.80)
	Sub Total [B]	(463,894,572.05)
	TOTAL [A + B]	(1,234,030,539.21)

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Note No. 29

Transfers [to Capital Development Fund]
For the Year Ended 31stDecember, 2018

S/N	MONTH	2018 ACTUAL TRANSFERS N	2017 ACTUAL TRANSFERS N
1	JANUARY	919,171,230.98	988,110,651.04
2	FEBRUARY	3,323,231,143.79	857,453,285.77
3	MARCH	1,285,559,269.71	3,894,093,494.54
4	APRIL	2,593,021,544.95	972,879,288.77
5	MAY	3,101,175,993.14	3,444,753,675.59
6	JUNE	502,186,877.57	2,790,671,675.69
7	JULY	1,254,585,965.03	3,709,387,955.91
8	AUGUST	2,248,578,941.71	2,105,969,256.93
9	SEPTEMBER	1,848,879,892.74	1,048,773,195.74
10	OCTOBER	5,415,217,383.16	2,608,743,926.89
11	NOVEMBER	3,036,404,940.16	3,713,833,953.68
12	DECEMBER	3,533,966,081.84	3,756,483,321.34
[A]	Capital Expenditure Account	29,061,979,264.78	29,891,153,681.89

S/N	MONTH	2018 ACTUAL TRANSFERS N	2017 ACTUAL TRANSFERS N
1	JANUARY	500,000,000.00	-
2	FEBRUARY	750,000,000.00	-
3	MARCH	750,000,000.00	-
4	APRIL	750,000,000.00	-
5	MAY	750,000,000.00	-
6	JUNE	-	-
7	JULY	500,000,000.00	-
8	AUGUST	500,000,000.00	150,000,000.00
9	SEPTEMBER	500,000,000.00	500,000,000.00
10	OCTOBER	500,000,000.00	250,000,000.00
11	NOVEMBER	500,000,000.00	250,000,000.00
12	DECEMBER	-	500,000,000.00
13	MOBILIZATION	-	1,470,112,881.06
[B]	State & Local Government Joint Projects Account	6,000,000,000.00	3,120,112,881.06

	Total Transfers [A+B]	35,061,979,264.78	33,011,266,562.95
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Jigawa State Government of Nigeria
Report of the Auditor General

Note No. 30

Retention Accounts [Balances]
For the Year Ended 31st December, 2018

S/N	CLEARANCE ACCOUNTS	YEAR END BALANCE N
1	Retention Account [State Capital Account]	414,894,045.30
2	Retention Account [State & Local Government J/Projects]	568,081,491.08
	TOTAL	982,975,536.38