

**JIGAWA STATE GOVERNMENT  
OF NIGERIA**

**Report of the  
AUDITOR GENERAL**

**ON THE ACCOUNTS OF  
JIGAWA STATE GOVERNMENT  
FOR THE YEAR ENDED**

**31st December, 2019**



Jigawa State Government  
OF NIGERIA

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Government for the Year ended*

31st December, 2019

([www.jigawastate.gov.ng](http://www.jigawastate.gov.ng))

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## List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment
INTOSAI	International Organization of Supreme Audit Institute

## **FOREWORD**

### **1. Adoption of IPSAS Accrual Accounting**

It would be recalled that the three tiers of government in Nigeria adopted the IPSAS Basis of Accounting, effective January 1<sup>st</sup>, 2014 and Accrual Basis of Accounting from January 1<sup>st</sup>, 2016. In implementing the reforms, the Jigawa State adopted phased implementation with the IPSAS Cash basis of accounting effective January 1<sup>st</sup>, 2017 and accrual accounting with effect from next accounting year, 2020.

It is imperative to note that the migration to accrual accounting is pursuant to our commitment to full disclosure of the financial affairs of the state as demonstrated by Government in its quest for accountability and transparency in public affairs.

While all Assets acquired within the financial year 2019 were recognised in the year of acquisition, Legacy Assets acquired prior to 2019 shall be in the books of accounts within the three years window provided by IPSAS 33 under reference with the Accrual Accounting Manual issued by the office of the Accountant general of the Federation within the recommended three years window, beginning 2019. Accordingly, the Report of the following year (2020) shall bring to book legacy Assets, Inventory items, Debts, Contingent Assets and Liabilities among others.

It is my pleasure to assure the state that the staff and management of my office shall dedicate energy and resources at our disposal to produce Accrual based Accounts that will meet information requirements of users that is accurate, reliable and transparent, God willing.

Indeed, with the support enjoyed in this direction from the Executive Governor and Hon. Commissioner of Finance, we are spurred to maintain the momentum and improve on the mile stone achieved in accounting for the public resources to keep the citizens, development partners and other stakeholders informed transparently.

### **2. Responsibility for the Financial Statements**

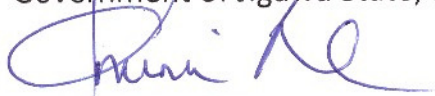
These General Purpose Financial Statements have been prepared in accordance with the provision of the Finance [Control and Management] Act, 1958, now CAP F26, LFN 2004.

Furthermore, the provision of Section 49[3] of Fiscal Responsibility Act 2007 which states that: **“The publication of general standards for the consolidation of public accounts shall be the responsibility of the office of the state Accountant General** “was adhered to.

To fulfill Accounting and Reporting responsibilities, the State Accountant General is responsible for establishing and maintaining an adequate system of Internal controls designed to provide reasonable assurance that the transaction recorded are within Statutory Authority and adequately disclose the use of all public resources of the State Government.

Responsibility for the integrity and objectivity of the Financial Statement rests entirely with the State Government.

These Financial Statements reflect the operations and Financial Position of Government of Jigawa State, as at 31<sup>st</sup> December, 2019.



**Aminu Sule [CNA],**  
State Accountant-General,  
[FRC/2020/002/00000020833]

# **JIGAWA STATE STATEMENT OF ACCOUNTING POLICIES AND OTHER DISCLOSURES**

## **1.0 Introduction**

### **1.1 Information about Jigawa State**

Jigawa state was created on Tuesday August 27, 1991, through the State Creation and Transitional Provisions Decree No. 37 of 1991. Excised from Kano, the State covers a total land area of about 22,410sq Km and is bordered on the West by Kano State, on the East by Bauchi and Yobe States and on the North by Katsina and Yobe States and the Republic of Niger.

With a centrally controlled Government from the state capital Dutse, the state has twenty seven (27) local government council's three senatorial Districts, eleven Federal constituencies and thirty (30) state assembly constituencies as enshrined in the 1999 constitution of the Federal Republic of Nigeria.

### **1.2 - Adoption**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria. The standardised COA and the GPFS is hereby adopted by Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in the State. These policies shall also form part of the universally agreed framework for financial reporting in the State.

### **1.3 - IPSAS Cash Basis of Accounting**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment. This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of the State.



## 2.0 - Accounting Terminologies / Definitions

- I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Jigawa State Government in preparing and presenting Financial Statements.
- II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. **Cash receipts** are cash inflows.
- VII. **Cash payments** are cash outflows.
- VIII. **Cash Controlled by the Jigawa State Government:** Cash is deemed to be controlled by the State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- IX. **Government Business Enterprise** means a department or agency that has all the following characteristics:
  - Is an entity with the power to contract in its own name;
  - Has been assigned the financial and operational authority to carry on a Business;
  - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
  - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
  - Is controlled by a public sector management or the government.

**Notes to the GPFS shall** include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

### 3.0 – Reporting / Accounting Period

The Reporting period of the State is 1 January to 31 December of each fiscal year.

### 4.0 - The Reporting Currency

The Financial Statements are presented in Nigerian Currency (Naira)

### 5.0 Compliance with Relevant Statutes

The Financial Statements presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended and other extant Rules and Regulations as well as in conformity with the standardized reporting format approved by the Government of the Federal Republic of Nigeria.

#### **6.0 - Ministries, Departments And Agencies (MDAs) Consolidated**

The Consolidated Financial Statements of the State Government is based on Cash transactions of all Ministries, Departments and Agencies (MDA) funded from its annual budget. Funding to Parastatals and Agencies from the state budget is reported in the Cash Flow Statement as Grants and Subvention. The financial activities of Government Business Enterprises (GBEs) are not consolidated in the Financial Statement.

#### **7.0 - Comparative Figure of Corresponding Previous Year**

The Financial Statements and accompanying Notes disclose figures relating to the immediate previous period of the preceding year.

#### **8.0 - Fundamental Accounting Concepts**

The following fundamental accounting concepts were taken as the basis for the preparation of accounts:

- a. Cash Basis Concept
- b. Consistency Concept
- c. Understandability Concept
- d. Materiality concept
- e. Relevance concept
- f. Completeness concept
- g. Prudence
- h. Going Concern Concept

#### **9.0 – Accounting Standards / General Purpose Financial Statements (GPFS)**

##### **9.1 Accounting Statement**

The Financial Statements of the State for the year ended 31 December, 2019 have been prepared in line with relevant provisions of International Public Sector Accounting Standards- Cash Basis (IPSAS CASH). The State has complied with Part I of the IPSAS Cash (Mandatory Disclosure Requirement) and Part II of the Standard (Encourage Disclosure).

##### **9.2 General Purpose Financial Statements (GPFS)**

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by the Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In Jigawa State, the components of the GPFS covered by the Accounting Policy comprises of the following:

- i. Statement of Cash flow Statements -Statement 1
- ii. Statement of Assets and Liabilities -Statement 2
- iii. Statement of Consolidated Revenue Fund (CRF) -Statement 3
- iv. Statement of Capital Development Fund (CDF) -Statement 4
- v. Statement of Comparison of Budget and Actual
- vi. Notes and Other Disclosures.
- vii. Accounting Policies and Explanatory Notes

## 10. - Statement of Cash Flow

The Statement of Cash flow is prepared in accordance with format provided by FAAC IPSAS Committee on Implementation of IPSAS in Nigeria. The Statement consists of three (3) sections:

- a. **Operating Activities section**- include cash received from all income sources of Government and record the cash payments made for the supply of goods and services.
- b. **Investing activities section** – covers those activities relating to the acquisition and payment of Non- Current Assets
- c. **Financing Activities section**-comprise the activities that causes changes in equity. For example Grants, Loans etc.

## 11.0 - STATEMENT OF ACCOUNTING POLICIES

### 11.1 Basis of Accounting / Legal Provisions

The financial statements have been prepared on the basis of historical cost and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State, unless other- wise stated and are on cash basis of accounting

### 11.2 Revenue recognition

#### 11.2.1 Statutory Allocation

These represent all amount received by the State from the Federation Accounts Allocation Committee during the year under review. Allocations are recognized at gross and when cash is received.

#### 11.2.2 Internally Generated Revenue (IGR)

##### a. Rendering of Services

Revenue from rendering of services are recognized when Cash is received not when earned.

##### b. Interest Income

Interest received from fixed deposits during the financial year were treated as receipts under IGR.

##### c. Disposal of State Government Assets

Proceeds from disposal of Assets are recognized as Income in the Financial Statements

##### d. Tax Revenues

Tax Revenues are recognized by the State when actual cash is received

##### e. Subsidies, Donation and Endowments

Subsidies, Donations and Endowments to the Entity are recognized when money is received and not when the entitlement to receive the money is established.

#### 11.2.3 Aid and Grants

Aid and Grants are recognized by the State when actual Cash is received from the Donor Organization. All Aid and Grants received in kind are (in form of Fixed Assets, Goods and Services) are recognized in the Financial Statements and adequate records maintained for such assets in registers maintained for such classes of assets.

### **11.3 Cash & Its Equivalent**

Cash & Its Equivalent comprises of cash in hand, cash at bank, call deposits and highly liquid investments with original maturity of three or less, which are readily convertible to known amounts of cash and subject to insignificant risks of changes in value.

### **11.4 Budget Information**

The Budget figures in the Financial Statements is the sum total of the Initial Budget and Supplementary Budget where applicable, as approved in accordance with the Appropriation Act of the State Assembly. It is prepared based on Cash Basis of Accounting and in line with the National Chart of Account adopted by the three tiers of Government in Nigeria. Revenues and Expenditures are classified by their Nature/Type and according to MDAs and Sectors. The statement of comparison of Budget and Actual is shown as a column in the Financial Statements as shown in Notes 10 to 17.

### **11.5 Foreign Exchange**

Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions.

Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.

Foreign Exchange gains/losses are recognized in the Statement of Consolidated Revenue Fund (CRF).

### **11.6 Loans**

All Loans received by the State Government are recognized in the Financial Statements under Statement of Capital Development Fund and outstanding balances recognized as Liability in the Statement of Assets and Liabilities as at the end of the year.

### **11.7 Advances**

Advances and Prepayments are below the line items under Cash Basis Accounting but are recognized as assets in the Financial Statements under Statement of Assets and Liabilities.

### **11.8 External Assistance**

These are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral; External Loans receipts were disclosed separately under Statement of Cash Receipts and Payment for the year

### **11.9 Employee Benefits**

Employee Benefits like Salaries and Wages, Annual Leaves, Retiring Leaves Pensions and other similar Benefits are recognize when cash is paid to the Employees.

### **11.10 Treasury Clearance Accounts**

Treasure Clearance Accounts represents outstanding obligations, including Suppliers and Contractors as at the end of the year.

### **11.11 Deposits**

Deposits are funds held in trust by the State on behalf of third parties and treated as Liabilities under Statement of Assets and Liabilities in the Financial Statements.

## 11.12 Leases

Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments; Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses

## INTRODUCTION

The Account and Financial Statements, in respect of Financial Year 2019 were received at our Office on the 31<sup>st</sup> of March, 2020 from the Accountant General, Jigawa State. This was in compliance with the requirements of the Public Finance [Control and Management] Law of Jigawa State, No. CAP. P13 [14], of 12<sup>th</sup> 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 draft Financial Statements and accompanying explanatory Note were in IPSAS-I [Cash Basis Accounting] compliant format, an improvement from the previous presentations.

Pre-submission review and test checks of the Accounts were conducted, under my direction, Pursuant to Section 125[2] of the Constitution of the Federal Republic of Nigeria, 1999 [as amended] and section 8(1)(a) of Jigawa State Audit Law No. 05 of 2019, and in line with our Audit plan, with little modifications of the Audit Plan, due to some dictates by the then prevailing circumstances that affected the audit environment. This explained our success in making the pre-submission Audit Review for Quality Control Assurance easier and results yielding.

Gratitude be to Allah [S.W.T.] for making the whole exercise a success, in spite of the challenging economic and social environments, never experienced particularly by the public service, been posed by the COVID-19 Pandemic.

My sincere appreciation went to the duo of our able Deputy Governor and the State Commissioner of Finance for their firm stands that represented the State's political ownership of the whole PFM matters, of which Public Accounting and Reporting are integral part of. Throughout the contacts and bilateral discussions we had with the Office of the Accountant General, they prevailed, threw their weights, facilitating the whole process to success.

Finally, I Adamu Ibrahim Gumel, Auditor General Jigawa State, on behalf of the management and staff of my Office, hereby submitted the Report on the certified Account and Financial Statements of the Government of Jigawa State, for the Financial Year 2019 to the Honourable State Assembly for consideration.

## AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31, 2019 have been audited in accordance with Section 125 Sub-section 2 of the Constitution of Federal Republic of Nigeria 1999 [as amended] and the Jigawa State Audit Law No. 5 of 2019.

The Audit was conducted in line with International Standards on Auditing and INTOSAI Audit Standards.

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

The Accounting Policy contained on the Accountant General's Note to the Financial Year 2019 Accounts was comprehensive and it had treated various transactions as required by the IPSAS Cash-based accounting environment.

In my opinion, the Statements which are in agreement with the Books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31, 2019 and the transactions for the fiscal year ended on that date.

### **Special Opinion:**

The State is expecting to receive performance-based grant financing from the Federal Government subject to [2018] performance against predefined criteria in the World Bank Assisted State Fiscal Transparency, Accountability and Sustainability Program for Result [SFTAS- PforR]. It was towards that end, a line item under code 12021312 [refer to Note No.7 to the Accounts] was created and the sum of Two Billion, Seven Hundred and Sixty Million Naira [N2,760,000,000.0] provided in the 2019 Approved Budget, to take care of the expected receipt of the performance-based financing grant. However no fund was received in relation to the SFTAS grant during the reporting Period [January to December, 2019].



Adamu Ibrahim Gumel [cna, fcpa]  
**AUDITOR GENERAL - JIGAWA STATE**  
[FRC/20826].

Jigawa State Government of Nigeria  
 Report of the Auditor General  
 Statement Number 1 -Cash Flow Statement  
 For the Year Ended 31<sup>st</sup>December, 2019

FINAL BUDGET 2019 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	PREVIOUS YEAR 2018 N
	<b>Cash Flow From Operating Activities:</b>			
	<b>RECEIPTS:</b>			
	<b>Federation Allocations</b>			
52,900,000,000	Statutory Allocation – FAAC	1	46,047,863,429.37	47,551,899,966.57
13,860,000,000	Value Added Tax (VAT) – Allocation	2	13,752,777,423.49	12,857,521,735.72
4,500,000,000	Other Miscellaneous Receipt From the Federation	3	6,468,578,799.94	17,438,241,529.45
<b>71,260,000,000</b>	<b>Sub-total -Statutory Allocation</b>		<b>66,269,219,652.80</b>	<b>77,847,663,231.74</b>
	<b>Internally Generated revenue:</b>	4		
2,666,300,000	Direct Taxes	4:1	2,559,710,768.91	2,279,216,756.80
49,340,000	Licenses – General	4:2	30,100,400.00	333,089,450.00
1,366,933,000	Fees – General	4:3	1,116,796,875.04	1,372,216,125.32
8,100,000	Fines – General	4:4	9,591,290.06	9,094,946.00
547,735,000	Sales – General	4:5	368,642,397.08	353,492,566.55
189,192,000	Earnings General	4:6	62,456,605.40	92,652,206.00
6,320,000	Rent on Government Buildings – General	4:7	16,411,773.08	78,980,140.63
15,000,000	Rent on Land and Others – General	4:8	60,790,524.97	113,380,305.32
1,058,080,000	Repayment and refund (Loans and advances)	4:9	1,019,609,163.57	1,657,441,699.65
1,250,000,000	Interest Earned – General	4:10	607,557,059.04	812,755,611.64
4,259,000,000	Reimbursements – General	4:11	2,684,704,257.44	2,579,907,598.71
	<b>Sub-total -Internally Generated Revenue</b>		<b>8,536,371,114.59</b>	<b>9,682,227,406.62</b>
	<b>Other Receipts:</b>			
21,200,000,000	Special Release (Primary Education Financing)	5	14,828,652,921.78	15,557,511,076.10
1,560,000,000	Local Government 60% PHCDA Staff Cost	6	625,265,650.79	1,410,822,807.71
4,197,000,000	Aids and Grants	7	4,194,508,819.00	3,476,749,073.25
29,973,000,000	Other Capital Receipts	8	24,030,524,014.31	16,800,712,464.71



FINAL BUDGET 2019 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	PREVIOUS YEAR 2018 N
-	Other Receipts & Deposits with Government	9	0.00	369,158,715.55
56,930,000,000	Sub-total -Other Receipts		43,678,951,435.88	37,614,954,137.32
142,189,500,000	Total Receipts		118,484,542,173.27	125,144,844,775.68
-	<b>Payments:</b>			
40,596,272,000	Personnel Cost	10	-39,256,756,297.05	-38,483,902,947.83
3,072,773,000	CRFC - Social Benefits	11	-2,369,561,920.02	-2,083,800,059.19
640,000,000	Consolidated Revenue Fund Charges (Public Office Holders)	12	-146,384,264.85	-175,858,384.98
22,255,199,000	Other Recurrent Cost (Over Head)	13	-19,684,028,872.37	-17,275,405,713.35
461,800,000	Grants and Contributions General	14	-450,217,258.70	-545,315,472.41
636,141,971	Miscellaneous	15	-561,724,181.32	-812,011,255.39
610,000,000	Others of General Nature	16	-585,480,911.22	-67,605,239.25
68,272,185,971	Total Payments		-63,054,153,705.53	-59,443,899,072.40
	Net Cash Flow from Operating Activities	A	55,430,388,467.74	65,700,945,703.28
	<b>Cash Flow From Investing Activities:</b>			
	<b>Purchase/Construction of Assets:</b>	17		
3,469,300,000	Administrative Sector	17:1	-2,904,747,348.99	-2,368,152,527.26
58,976,500,000	Economic Sector	17:2	-39,174,623,522.67	-42,033,758,708.45
607,700,000	Law & Justice Sector	17:3	-162,802,022.59	-122,737,629.08
27,944,000,000	Social/Human Capital Development Sector	17:4	-19,625,464,518.80	-20,780,681,288.87
90,997,500,000	Net Cash Flow from Investing Activities	B	-61,867,637,413.05	-65,305,330,153.66
	<b>Cash Flow From Financing Activities:</b>			
1,300,000,000.00	Proceeds from Borrowing - Internal	18	3,600,000,000.00	2,728,941,871.21
3,500,000,000.00	Proceeds from Borrowing - External	19	684,816,402.91	1,860,566,261.49
-	Proceed from Sales of Assets	20	14,300,000.00	8,830,600.00

<b>FINAL BUDGET 2019 N</b>	<b>DESCRIPTION</b>	<b>NOTES</b>	<b>ACTUAL YEAR 2019 N</b>	<b>PREVIOUS YEAR 2018 N</b>
5,355,000,000.00	Public Debt Charges - (Repayment of Loans)	<b>21</b>	-3,225,849,674.10	-3,169,669,937.95
<b>10,155,000,000.00</b>	<b>Net Cash Flow From Financing Activities:</b>	<b>C</b>	<b>1,073,266,728.81</b>	<b>1,428,668,794.75</b>
	<b>Net Increase/(Decrease) in Cash &amp; Its Equivalent (A+B+C)</b>		<b>-5,363,982,216.50</b>	<b>1,824,284,344.37</b>
	<b>Cash &amp; Its Equivalent as at January 1<sup>st</sup></b>		<b>21,973,347,023.18</b>	<b>20,149,062,678.81</b>
	<b>Cash &amp; its Equivalent as at December 31<sup>st</sup></b>		<b>16,609,364,806.68</b>	<b>21,973,347,023.18</b>

The Accompanied Notes are Integral Part of the Accounts

Jigawa State Government of Nigeria

Report of the Auditor General

Statement Number 2 - Statement of Financial Position Statement [Assets and Liabilities]

For the Year Ended 31<sup>st</sup> December, 2019

DETAILS	NOTES	CURRENT YEAR 2019 N	PREVIOUS YEAR 2019 N
<b>ASSETS</b>			
<b>Liquid Assets</b>	<b>A</b>		
Cash	22	4,564,639,973.41	6,464,631,057.33
Bank	23	10,342,890,519.93	14,548,524,536.19
Other Cash Holdings (Short Term Loans)	24	1,701,834,313.34	960,191,429.66
<b>Sub-total -Liquid Assets</b>		<b>16,609,364,806.68</b>	<b>21,973,347,023.18</b>
<b>Investments</b>	<b>B</b>		
Ministry of Finance Incorporated	25	1,482,764,186.14	1,062,930,159.13
Investments in Government Owned Companies	26	5,293,070,889.98	3,408,745,354.95
Personal Advances	27	1,452,773,611.72	1,679,201,660.98
<b>Sub-total -Investments</b>		<b>8,228,608,687.84</b>	<b>6,150,877,175.06</b>
<b>Total Assets (A+B)</b>		<b>24,837,973,494.52</b>	<b>28,124,224,198.24</b>
<b>LIABILITIES:</b>			
<b>Public Funds</b>	<b>C</b>		
Consolidated Revenue Fund	-	9,025,013,383.95	16,733,670,087.71
Capital Development Fund	-	11,266,555,711.47	8,936,181,224.21
<b>Sub – Total</b>		<b>20,291,569,095.42</b>	<b>25,669,851,311.92</b>
<b>Other Liabilities</b>	<b>D</b>		
Retention Accounts	30	751,139,319.60	982,975,536.38
Treasury Clearance Accounts (Outstanding Obligations, Including Suppliers and Contractors)	28	3,795,265,079.50	1,471,397,349.94
<b>Sub-total -Other Liabilities</b>		<b>4,546,404,399.10</b>	<b>2,454,372,886.32</b>
Internal Loans (Included in CDF)	18	-	-
External Loans (Included in CDF)	19	-	-
<b>Total Liabilities (C+D)</b>		<b>24,837,973,494.52</b>	<b>28,124,224,198.24</b>

The Accompanied Notes are Integral Part of the Accounts

Jigawa State Government of Nigeria

Report of the Auditor General

Statement Number 3 - Statement of Consolidated Revenue Fund

For the Year Ended 31<sup>st</sup> December, 2019

ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE ON FINAL BUDGET %
9,910,993,840.67	<b>Opening Balance</b>	<b>A</b>	<b>16,733,670,087.71</b>				
	<b>ADD: REVENUE:</b>						
47,551,899,966.57	Statutory Allocation	1	46,047,863,429.37	52,900,000,000	52,900,000,000	-	87.05
12,857,521,735.72	Value Added Tax	2	13,752,777,423.49	13,860,000,000	13,860,000,000	-	99.23
17,438,241,529.45	Other Miscellaneous Receipts From the Federation Account	3	6,468,578,799.94	4,500,000,000	4,500,000,000	-	143.75
<b>77,847,663,232</b>	<b>Total - Statutory Allocation</b>	<b>B</b>	<b>66,269,219,652.80</b>	<b>71,260,000,000.00</b>	<b>71,260,000,000.00</b>	<b>0.00</b>	<b>93.00</b>
	<b>Direct Taxes:</b>	<b>4:01</b>					
2,252,867,691.36	Independent Revenue		2,529,027,772.71	2,666,300,000	2,666,300,000	-	94.85
4,619,493.04	Withholding Tax –General		5,554,791.35	8,000,000	8,000,000	-	69.43
21,729,572.40	Direct Assessment –General		14,068,204.85	22,000,000	22,000,000	-	63.95
-	Other Taxes		11,060,000.00	4,000,000	4,000,000	-	276.5
<b>2,279,216,756.80</b>	<b>Sub-total -Direct Tax</b>		<b>2,559,710,768.91</b>	<b>2,700,300,000</b>	<b>2,700,300,000</b>	<b>-</b>	<b>94.79</b>
	<b>Non-Tax Revenue</b>						
333,089,450.00	Licenses General	4:02	30,100,400.00	47,340,000	47,340,000	-	63.58
1,372,216,125.32	Fees –General	4:03	1,116,796,875.04	1,368,983,000	1,368,983,000	-	81.58
9,094,946.00	Fines- General	4:04	9,591,290.06	8,100,000	8,100,000	-	118.41
353,492,566.55	Sales –General	4:05	368,642,397.08	547,635,000	547,635,000	-	67.32

ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE ON FINAL BUDGET %
92,652,206.00	Earnings	4:06	62,456,605.40	189,192,000	189,192,000	-	33.01
78,980,140.63	Rent On Government Buildings – General	4:07	16,411,773.08	32,000,000	32,000,000	-	51.29
113,380,305.32	Rent On Land & Others	4:08	60,790,524.97	150,000,000	150,000,000	-	40.53
1,657,441,699.65	Repayment & Refund (Loans and Advances) –General	4:09	1,019,609,163.57	1,058,080,000	1,058,080,000	-	96.36
812,755,611.64	Interest Earned –General	4:10	607,557,059.04	800,000,000	800,000,000	-	75.94
2,579,907,598.71	Reimbursements General	4:11	2,684,704,257.44	3,003,000,000	3,003,000,000	-	89.4
<b>7,403,010,649.82</b>	<b>Sub-total –Non Tax Revenue</b>		<b>5,976,660,345.68</b>	<b>7,204,330,000</b>	<b>7,204,330,000</b>	-	<b>82.96</b>
<b>9,682,227,406.62</b>	<b>Total For IGR</b>	<b>C</b>	<b>8,536,371,114.59</b>	<b>9,904,630,000</b>	<b>9,904,630,000</b>	-	<b>94.83</b>
15,557,511,076.10	Special Releases (Primary Education Financing)	5	14,828,652,921.78	21,200,000,000	21,200,000,000	-	69.95
1,410,822,807.71	Local Government 60% Primary Health Care Development Agency Staff Cost		625,265,650.79	4,582,000,000	4,582,000,000	-	13.65
<b>16,968,333,883.81</b>	<b>Total for Other Revenues</b>	<b>D</b>	<b>15,453,918,572.57</b>	<b>25,782,000,000</b>	<b>25,782,000,000</b>	-	<b>59.94</b>
<b>104,498,224,522.17</b>	<b>Total Revenue (B+C+D)</b>	<b>E</b>	<b>90,259,509,339.96</b>	<b>106,946,630,000.00</b>	<b>106,946,630,000.00</b>	<b>0.00</b>	<b>93.03</b>
	<b>LESS: EXPENDITURE</b>					-	
38,483,902,947.83	Personnel Cost	10	39,256,756,297.05	40,592,703,000	40,596,272,000	-	96.71
2,083,800,059.19	Social Benefits	11	2,369,561,920.02	3,072,773,000	3,072,773,000	-	77.11
175,858,384.98	Consolidated Revenue Fund Charges [Other Charges]	12	146,384,264.85	640,000,000	640,000,000	-	22.87
17,275,405,713.35	Other Recurrent Cost [Over Head Cost]	13	19,684,028,872.37	22,646,779,000	22,255,199,000	-	86.92
3,169,669,937.95	Public Debt Charges [Loan Repayments]	21	3,225,849,674.10	5,355,000,000	5,355,000,000	-	60.24
ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	ACTUAL YEAR 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE ON FINAL BUDGET %

545,315,472.41	Grants and Contributions General	14	450,217,258.70	461,800,000	461,800,000	-	97.49
812,011,255.39	Miscellaneous Expenses	15	561,724,181.32	636,141,971	636,141,971	-	88.3
67,605,239.25	Others of General Nature	16	585,480,911.22	610,000,000	610,000,000	-	95.98
<b>62,613,569,010.35</b>	<b>Total Expenditure</b>	<b>F</b>	<b>66,280,003,379.63</b>	<b>73,405,196,971</b>	<b>73,017,185,971</b>	-	<b>90.29</b>
<b>51,795,649,352.49</b>	<b>Operating Balance (A+E-F)</b>	<b>G</b>	<b>40,713,176,048.04</b>	<b>33,541,433,029.00</b>	<b>33,929,444,029.00</b>	<b>0.00</b>	<b>121.38</b>
	<b>Appropriations/Transfers:</b>					-	
<b>35,061,979,264.78</b>	<b>Capital Development Fund</b>		<b>31,688,162,664.09</b>	<b>16,160,000,000</b>	<b>16,160,000,000</b>	-	<b>196.09</b>
35,061,979,264.78	Total Transfers	29	31,688,162,664.09	16,160,000,000	16,160,000,000	-	196.09
<b>16,733,670,087.71</b>	<b>Closing Balance (F-G)</b>	<b>H</b>	<b>9,025,013,383.95</b>	<b>17,381,433,029.00</b>	<b>17,769,444,029.00</b>	<b>0.00</b>	<b>105.06</b>

The Accompanied Notes are Integral Part of the Accounts

Jigawa State Government of Nigeria

Report of the Auditor General

Statement Number 4 - Statement of Capital Development Fund

For the Year Ended 31<sup>st</sup> December, 2019

ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	TOTAL ACTUAL 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINA L BUDGET 2019 N	SUPPLEMEN- TARY BUDGET 2019 N	PERFORM. ON TOTAL BUDGET %
<b>14,312,562,442.43</b>	<b>Opening Balance</b>	<b>A</b>	<b>8,936,181,224.21</b>				
	<b>ADD -Capital Receipts:</b>						
3,476,749,073.25	Capital Grants, Contributions & Reimbursements	7	4,194,508,819.00	4,197,000,000	4,197,000,000	-	7.46
16,800,712,464.71	Other Capital Receipts	8	24,030,524,014.31	31,087,000,000	29,973,000,000	-	42.73
2,728,941,871.21	Internal Loans	18	3,600,000,000.00	1,300,000,000	840,000,000	-	6.40
1,860,566,261.49	External Loans	19	684,816,402.91	3,500,000,000	3,500,000,000	-	16.32
35,061,979,264.78	Transfer from Consolidated Revenue Fund	29	31,688,162,664.09	16,160,000,000	16,160,000,000	-	56.34
<b>59,928,948,935.44</b>	<b>Total Capital Receipts</b>	<b>B</b>	<b>64,198,011,900.31</b>	<b>56,244,000,000</b>	<b>54,670,000,000</b>	<b>0.00</b>	114.14
	<b>LESS -Capital Expenditure</b>						
2,368,152,527.26	General Administrative Services & Programmes	17.1	2,904,747,348.99	3,469,300,000	3,440,000,000	-	3.19
42,033,758,708.45	Economic Development Programmes	17.2	39,174,623,522.67	58,976,500,000	44,510,500,000	-	43.05

ACTUAL PREVIOUS YEAR 2018 N	DESCRIPTION	NOTES	TOTAL ACTUAL 2019 N	FINAL BUDGET 2019 N	INITIAL [ORIGINAL] BUDGET 2019 N	SUPPLEMEN- TARY BUDGET 2019 N	PERFORM- ANCE ON TOTAL BUDGET %
122,737,629.08	Law & Justice	17.3	162,802,022.59	607,700,000	594,000,000	-	0.18
20,780,681,288.87	Social/Human Development Programmes	17.4	19,625,464,518.80	27,944,000,000	27,990,500,000	-	21.57
<b>65,305,330,153.66</b>	<b>Total Capital Expenditure</b>	<b>C</b>	<b>61,867,637,413.05</b>	<b>90,997,500,000</b>	<b>76,535,000,000</b>	-	<b>67.99</b>
<b>8,936,181,224.21</b>	<b>Closing Balance (A+B-C)</b>	<b>D</b>	<b>11,266,555,711.47</b>	-	-	-	-

The Accompanied Notes are Integral Part of the Accounts



## **PART -II**

### **GENERAL OVER VIEW**

## **1:0 -GENERAL OVER VIEW**

### **1:1 -INTRODUCTION**

The received Account and the General Purpose Financial Statements of the Government of Jigawa State for the Financial Year under review [2019] were subjected to examination, pursuant to Section 125[2] of the Constitution of the Federal Republic of Nigeria, 1999 [as amended] and section 8(1)(a) of Jigawa State Audit Law No. 05 of 2019.

#### **1:1:1 -INTERNAL CONTROL**

The roles of Office of the Accountant General in the establishment and maintenance of effective Internal Control in the general administration of Finances of the State are clearly enshrined in the State Consolidated Financial Management Law,[Law No. of 2019] and the revised Financial Instructions [2006], CAP 1. Assessment of compliance with Laws, extant rules and regulations and the ease with which reliable Financial Reports are compiled invariably rest on the premises that Internal Control is in place and the System is working effectively.

In line with generally accepted approach to Audit Review, appraisal of the State's Treasury Operations had been carried out and based on the outcomes, audit Working Papers and certain antecedents [issue of circulars, Internal Memos, etc.], it was concluded that the Treasury was making efforts to improve the weak inter-departmental relationships and ineffective coordination of the Treasury Operations. It is worthy of note that the Treasury Operations, headed by the State's Accountant General, was responsive to the advises and suggestions of the State PFM-Working Groups and a number of Management letters we issued to that effect, to MDAs, his Office inclusive. There is improvement in, operational synergy, inclusiveness and constructive engagements between the Departments of the Treasury Operations, which we hoped will extend to Sub-Accounts of MDAs, particularly to those Ministries and Departments that house Special Funds, where periodic returns of receipts and expenditures [Transcripts] had not been encouraging.

#### **1:2:0 -MILE STONE ACHIEVEMENTS:**

##### **1:2:1 Previous Submissions Audit Reports [to the Legislature]**

The receipt of House Committee [PAC] Reports on 2014, 2015, 2016 and 2017 Auditor General's Reports and the passage of the Reports by the Honourable State Assembly to State Executive Council, via His Excellency, the State Executive Governor, was not only commendable but historic, in the sense that an Executive Committee was formed thereafter, which looked into the Reports and gave its recommendations to the Government.

However, our major concern on the House Committee Reports to the Honourable Assembly was their silence on substantive matters raised in the Auditor General's Reports.

The PAC-Committee was only emphatic on policy issues [revenue generation derive of the Government, etc.] while there were in the Audit Reports, glaring evidence of administrative loop holes by MDAs and some highlighted lacunas on certain documents, leading to cheatings by the unsuspected.

It is therefore advised that the Public Accounts Committee will be paying attention to substantive matters [administrative loop holes and legal lacunas] in addition to policy matters.

### **1:2:2 Implementation of Accrual Basis of Accounting; the State's Commitment**

It was noted on earlier Paragraph [Forward by the Accountant General] that 'in preparation to migration to IPSAS Accrual Basis of accounting in the ensuing accounting year [2020], the 2019 Cash based Account was restated in line with the IPSAS Accrual based Accounts' immediately after its submission to and acknowledgement by our Office, thus forming an opening statement of Financial Position, in pursuance to IPSAS 33 [Guidelines for First Time adoption of IPSAS Accrual Basis]. That assertion clearly indicates the commitment of the Accountant General's Office to migrate to IPSAS Accrual basis of Accounting, God willing, comes 2020 accounting year. Impliedly and based on the 'privileged exemption' clause for the First Time Adopters [IPSAS 33], Jigawa shall 'brought to book all Government Assets and Liabilities comprehensively fairly' by 1<sup>st</sup> of January, 2023.

### **1:2:3 Public Financial Management [PFM] Achievements**

It is widely acknowledged in Public Service reform circle that Public Financial Management is an essential part of a development process, in that it supports aggregate control, accountability, transparency and efficiency in the management of public resources and effective service delivery, leading to good governance.

Jigawa, like other States in the Federation, embraced PFM reforms at its early stage [2005]. Even though there were teething problems the State had made a lot of progress from where it had been, hitherto. The followings are some mile stones in PFM reform pursuance by the State:-

[i] Centralized Pay Roll System, with some level of personnel information linkages; Pay Rolls have Staff bio-data embedded on them and are linked to Bank Verification Numbers [BVN] of respective Staff, thus serving control purpose for Government personnel cost.

[ii] Automation of Payments process by the use of e-payments [end-to-end] platform for all receipts of revenues and for most payments; staff salaries,

contractor claims, disbursements of Standing Orders and Overhead Allowances, Service providers Bills settlements, etc., thereby blocking leakages in processes.

[iii] Treasury Single Account [TSA] is supported by section 120 of the Constitution of the FRN [1999] as amended, but until recently, TSA was not nurtured in the Public Finances of most Governments.

This centralized Cash Management System allowed the pooling of all funds, except those with special purposes, into one [consolidated] Account, thus drastically reduced Governments Accounts to a controllable number, thereby reducing risks associated with multiplicity of operated Bank Accounts by an MDA. Before its implementation by the Jigawa State Government in 2016, there were 'nearly 1,000' Bank Accounts operated by Government MDAs, but were 'reduced to about 150' number only [1<sup>st</sup> Edition of Jigawa State Government Cash Management Strategy, 2018].

#### **[iv] Integrated Financial Management Information System [IFMIS]**

This ICT infrastructure has been in use by the State Ministry of Finance for a long time and technically managed by the Consultant who installed it. It proved helpful only in processing of Notes for Annual Accounts purpose, but lacks modules for generate a Report, such those for inventory recording, Assets Accounting, Personnel/Human resource database management, procurements, Audit trail, etc.

On that note, the SLOGOR Project procured Soft ware [Oracle] is going to be a better option when it 'goes live', expectedly by September, 2020.

### **1:3:0 - OVERVIEW OF THE FINANCIAL YEAR [2019] PERFORMANCE**

This section form the basis of specific Audit opinions, suggestions and recommendation on the Account and Financial Statements of the Government of Jigawa State, for the Financial Year under review, as highlighted hereunder, viz:-

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

The financial year 2019 recorded a short fall in total revenue receipts of 5.36% against the previous Financial Year [2018], due specifically to decreases recorded in most components of the revenues/receipts, particularly the IGR,SRA and External Loan. The decrease in miscellaneous receipts from the Federation was due to the change in accounting of the receipts; in the current Financial Year[2019], receipts of refunds for capital projects [Air port/Roads were recognised under ‘other capital receipts’ ie. removed from Note No.6 [under CRF] to Note No.8 [under CDF], in compliance with the Matching Concept in accounting of receipts.

This had caused the Capital Receipts for the Financial Year under review to astronomically increased to N24,030,524,014.31, or, 143.03% against that of the previous Financial Year, 2018, which was N16,800,712,484.71.

On the Expenditure side, a marginal increase of 0.18% or N227,688,628.67 was recorded against that of the previous Financial Year 2018 aggregate expenditures/payments. All the cost centers were responsible for the increase in the aggregate expenditure with the exception of Statutory Office Holders remuneration, Recurrent Grants and contributions, Miscellaneous Expenditure and the Capital Expenditure components.

A perspective view of the State’s Five [5] Years comparative Financial Performance, spanning 2015 to 2019, is shown on table below.

**Table 1:3:1**

**FIVE [5] YEARS FINANCIAL PERFORMANCE**

ITEM	2019 N	2018 N	2017 N	2016 N	2015 N
<b>[A] RECEIPTS:</b>					
Internally Generated Revenue	8,536,371,114.59	9,682,227,406.62	9,859,445,279.71	9,425,602,373.11	11,568,869,321.66
Statutory Revenue Allocation	46,047,863,429.37	47,551,899,966.57	31,638,752,297.13	22,812,364,291.78	34,332,101,197.70
Value Added Tax	13,752,777,423.49	12,857,521,735.72	11,290,404,232.93	9,279,657,709.77	9,102,852,466.73
Primary Education Finance	14,828,652,921.78	15,557,511,076.10	14,801,287,583.40	14,316,870,414.93	14,594,060,981.50
60% PHCA Staff Cost	625,265,650.79	1,410,822,807.71	1,187,498,492.98	1,553,435,577.79	1,360,368,869.18
Miscellaneous Receipts from Federation	6,468,578,799.94	17,438,241,529.45	14,215,333,413.52	13,220,260,074.57	-
Cap. Reimbursements	4,194,508,819.00	3,476,749,073.25	12,544,373,237.30	4,612,305,415.99	10,755,445,727.68
Other Capital Receipts	24,030,524,014.31	16,800,712,464.71	8,617,556,686.92	5,115,892,298.22	1,307,587,295.55
Receipts/Deposits with the Government	0.00	369,158,715.55	44,501,017.27	39,617,284.68	95,805,457.56
Internal Loan	3,600,000,000.00	2,728,941,871.21	9,255,000,000.00	8,617,000,000.00	12,000,000,000.00
External Loan	684,816,402.91	1,860,566,261.49	1,391,775,231.22	25,218,275.23	-
Other Income [Investment/Sales of Assets]	14,300,000.00	8,830,600.00	224,055.72	172,210.69	5,362,640.56
<b>TOTAL</b>	<b>122,783,658,576.18</b>	<b>129,743,183,508.38</b>	<b>114,846,151,528.10</b>	<b>89,018,395,926.76</b>	<b>95,122,453,868.12</b>
<b>[B] PAYMENTS:</b>					
Personnel Cost [P/Education Inclusive]	39,256,756,297.05	38,483,902,947.83	36,623,413,779.40	35,526,431,533.23	35,616,626,236.89
CRFC -Social Benefits	2,369,561,920.02	2,083,800,059.19	2,086,521,163.70	1,527,053,548.58	1,119,747,486.87
CRF- Other Charges	146,384,264.85	175,858,384.98	1,594,567,914.78	1,925,766,623.97	1,876,681,004.62
Over Head Cost [Other Recurrent Cost]	19,684,028,872.37	17,275,405,713.35	15,591,608,391.83	11,452,907,762.11	14,751,864,385.53
Recurrent Grants & Contributions	450,217,258.70	545,315,472.41	1,478,145,286.63	301,600,246.00	498,544,066.91
Miscellaneous Expenditure	561,724,181.32	812,011,255.39	619,528,627.28	445,128,950.48	420,353,585.35
Others of General Nature	585,480,911.22	67,605,239.25	80,662,080.98	22,430,390.00	552,119,911.89
PDC –Loans Repayments	3,225,849,674.10	3,169,669,937.95	1,915,899,075.12	1,554,031,086.07	-
Capital Expenditure[Purchase/Construction]	61,866,584,413.05	65,305,330,153.66	59,339,421,867.19	26,620,410,796.91	27,368,597,441.34
<b>TOTAL</b>	<b>128,146,587,792.68</b>	<b>127,918,899,164.01</b>	<b>119,329,768,186.91</b>	<b>79,375,760,937.35</b>	<b>82,204,534,119.40</b>

#### **1:4:0 - THE CASH FLOW STATEMENT**

The Cash Flow Statement had recorded a Net Decrease in balance [Cash and its Equivalent] of N5,363,982,216.50 as at period ended, 31/12/2019. This meant that the State Government had expended more than it generated/received as revenue during the period under review. Actually, aggregate income has dropped by N 6,959,524,932.20, or 5.36% against the previous Financial Year, whereas aggregate expenditure had rose by N227,688,628.67 or 0.18%

However, with an opening balance [Cash and its equivalent] as at 01/01/2019 of N21,973,347,023.18, the State was able to maintain a positive closing [Cash and its Equivalent] balance of N16,609,364,806.68. This balance is represented by the total Liquid Assets in the Position Statement [Statement No.2], as at 31/012/2019.

Efforts are made to ensure that the presentation of the Cash flow items on Statement complied with the requirements of IPSAS-I, which should be in the order of 'Operating', 'Investing' and 'Financing' activities.

### **1:5:0 -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 Liabilities of N24,837,973,494.52, represented by [i] Liquid or Financial Assets worth the sum of N16,609,364,806.68 and [ii] Government Investments amounting to N8,228,608,687.84, as at period end, 31/12/2019.

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

#### **1:5:1 -Government's Financial Assets**

Jigawa State's Financial Assets are made up of Treasury Accounts Balances N10,342,890,519.93, Balances in MDAs Accounts N4,564,639,973.41 and Short Term Loans/Cash Holdings N1,701,834,313.34, which put together, amounted to N16,609,364,806.68.

The Balances or Financial Assets are produced during Board of Survey, carried out annually on the direction of the State Accountant General, of which a Report is issued and copied to our Office.

This Year's [2019] Board of Survey Report was collected, studied and issues resolved for inclusion on the Position Statement. It was however unresolved for some observed omissions [un captured] on the Notes [No. 23] that have the effect of under stating the Position Statement by the sum of N62,848,119.95, as detailed below:-

**Table 1:5:1[a]**

<b>S/N</b>	<b>Account Name</b>	<b>Bank</b>	<b>Amount N</b>
1	Government Retention A/c.	Zenith Bank A/c	15,734,549.10
2	Jigawa State V.A.T.	UBA	7,115,471.94
3	MDG/MDG Special Projects	ECO Bank	39,998,098.91
	<b>Total</b>	<b>=</b>	<b>62,848,119.95</b>

Furthermore, the certificates of Bank Balances or the valid Bank Statements in respect of Five number [5] Bank Accounts, operated during the period under review could not be provided to validate their respective balances as listed on the Table hereunder, viz:-



**Table 1:5:1[b]**

S/N	NAME OF ACCOUNT	BANK	BANK BALANCE [NOTE]	REMARK
1	Jigawa State ECA Loan Account	ACCESS BANK	6,645,093.74	Not presented
2	State Scholarship Payment Account	ZENITH BANK	32,227,156.81	B/S =N62,386,566.39
3	MDG Account	FIDELITY BANK	250,000,000.00	Not presented
4	WASSSR –Project Account	FIRST BANK	58,647,983.10	Not presented
5	AG FAAC -Deposit Account [Deposit]	GT BANK	500,000,000.00	Not presented
	<b>TOTAL</b>	<b>=</b>	<b>847,520,233.65</b>	

It is worthy of emphasis here that Audit is an evidence-based system and sees the much talked about Electronic Dash Board, said to be in use by the Treasury Operators, as an aid only to the Treasury routines; to enable them have a real-time means of confirming operation Accounts Balances and that cannot be depended upon or served as defense for making information available, unless copies can be generated as at required date and preserved for Audit purpose.

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

### **1:5:2 -Other Cash Holdings [Short Term Loans]**

The Accountant General submitted the sum of One Billion, Seven Hundred and One Million, Eight Hundred and Thirty Four Thousand, Three Hundred and Thirteen Naira, Thirty Four Kobo [N1,701,834,313.34] as Short Term Loans extended to Individuals and Corporate Bodies under Economic Empowerment Programme during the year under review. However, records been requested, during bilateral discussions and reconciliation meetings, to substantiate this information had not been provided to Audit.

Effort was made and records obtained from JASCO, the major grantor of Economic Empowerment, which showed that the sum of Nine Hundred and Fifty Million, Six Hundred and Thirty One Thousand, Eight Hundred and Fifty Five Naira [N950,631,855.00] were issued to the Directorate from inception of this Administration [May 2015 to date] and recoveries/settlements made to JASCO Account stood at Seven Hundred and Eighty Two Million, Nine Hundred and Six Thousand, Four Hundred Naira [N782,906,400.00], leaving a balance of One Hundred and Sixty Seven Million, Seven Hundred and Twenty Five Thousand, Four Hundred and Fifty Five Naira [N167,725,455.00], as at 13/05/2020.

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

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

### **1:5:3 -Long Term Investments**

The value of Jigawa State Government investments with the State Investment and Property Company [JSI & PC LTD] had been on increase since 2017 when it dropped to N958,100,681.87 from N1,372,272,324.99 in 2016. The 2019 total investment stood at One Billion, Four Hundred and Eighty Two Million, Seven Hundred and Sixty Four Thousand, Eight Hundred and Eighty Nine Naira, Nine Eight Kobo [N1,482,764,889.98]

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, 2019.

### **1:5:4 -Foreign/External Loans [Receipts]**

The approved provision for draw downs in respect of the only two active Foreign Loans funded programmes in the State [IDA/WB-Fadama III and IFAD/WB-CASP] for the year under review was N2,200,000,000. Total amount accessed stood at N684,816,402.49, representing a performance of 31.13%.

However, no evidence for receipt of IDB Loan for Integrated Agricultural Development as was anticipation on the 2019 approved estimates of N1.3Billion.

No information on other Foreign Loans/Debts could be made available on request. Therefore, the figures shown on Note No. 19 [Balances of Foreign Loans] were in historical.

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, 2019.

### **1:5:5 -Domestic/Internal Loans [Receipts]**

The Internal Loans accessed by the State Government during the Year under review and made available the State Ministry of Finance was Three Billion, Six Hundred Million Naira [N3.6Billion] through Central Bank of Nigeria. Documents to explain the terms and condition of the Loan could not be made available, but the amount was accounted on Note No.18 to this Account as ECA/Infrastructure Loan, as indicated on the Bank Statement and the Treasury Cash book, which were the only documents available.

Further details on Internal Loans, including the repayments are on Note No. 18 to this Report.

### 1:6:0 -CONSOLIDATED REVENUE FUND [CRF]

The Consolidated Revenue Fund otherwise known as Statement of Financial Performance [Recurrent] had a total fund made available for expenditure of N75,305,016,762.88 ie. after the transfer of N31,688,162,664.09 to Capital Development Fund [CDF].

Total expenditures [Recurrent] charged to this Fund was the sum of N66,280,003,379.63, leaving a closing balance of N9,025,003,383.25, as at year ended 31st December, 2019

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

**Table 1:6:0**

DETAILS	AMOUNT N	AMOUNT N	AMOUNT N
Opening balance			16,733,670,087.71
IGR- Tax Revenue	2,559,710,768.91		
Non Tax Revenue	5,976660,345.68		
Sub-total [IGR]		8,536,371,114.59	
SRA	46,047,863,429.37		
VAT	13,752,777,423.49		
Primary Education Finance Releases	14,828,652,921.78		
60% LGCs Fund for PHCD Staff Cost	625,265,650.79		
Other Recurrent Receipts [Federal]	6,468,578,799.94		
Sub-total [other Recurrent Revenue]		81,723,138,224.67	
Total Receipts During Year		90,259,509,339.26	
Transfers made to CDF during year		(31,688,162,664.09)	
Sub-total -Retained Revenue			58,571,346,675.17
Fund Available For Recur. Expenditure			75,305,016,762.88
Total Recurrent Expenditure			(66,280,003,379.63)
Closing Fund Balance [31/12/2018]			9,025,003,383.25

### **1:6:1 -Revenue General**

Total revenue received into the State Public Funds [CRF & CDF] during the year under review amounted to N122,783,658,576.18. Details of the revenue performances by components are as follow:-

#### **[a] Internally Generated Revenue**

The Internally Revenue collection has drastically dropped of N1,145,856,292.03 representing 11.83%, against the sum of N9,682,227,406.62 collected in 2018. The 2019 collection stood at N8,536,371,114.59. The IGR-fiscal performance was 94.83, representing a revenue Shortfall of N1,368,258,885.41, against the approved estimate of N9,904,630,000 for the year under review, suggesting for even more effort in Internal Revenue generation. Non of the IGR components has recorded a surplus, some have performed below 50% of the appropriated amounts on approved Budget.

Refer to details on Statement number one –Cash flow Statement and the accompanying Note [Note No. 1]

The recording and return of Revenue collection by MDAs and relevant collection and accounting Agencies need improvement in order raise the IGR performance.. 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 to the Accounts for IGR, as per the Accountant General's submission to our Office were over condensed, not detailed enough to show the MDAs efforts, therefore not able to report on individual Organizations collection performance.

#### **[b] Revenues from other Sources**

Fund Receipts from sources other than the Internally Generated Revenue amounted to N114,247,287,461.59 or 93.05%, during the Financial Year under review.

The sources and their respective contribution to aggregate revenue of the State are given on the Table below:

**Table 1:6:1[b]**

REVENUE/RECEIPT ITEM	ACTUAL REVENUE [N]	CONTRIBUTION TO TOTAL REV. [%]
Internally Generated Revenue	8,536,371,114.59	6.95
Statutory Revenue Allocation	46,047,863,429.37	37.50
Value Added Tax	13,752,777,423.49	11.20
Primary Education Finance	14,828,652,921.78	12.08
60% PHCA Staff Cost	625,265,650.79	0.51
Miscellaneous Receipts from Federation	6,468,578,799.94	5.27
Capital Reimbursements	4,194,508,819.00	3.42
Other Capital Receipts	24,030,524,014.31	19.57
Receipts/Deposits with the Government	0	0.00
Internal Loan	3,600,000,000.00	2.93
External Loan	684,816,402.91	0.56
Other Income [Investment/Sales of Assets]	14,300,000.00	0.01
<b>TOTAL</b>	<b>122,783,658,576.18</b>	<b>100.00</b>

In conclusion, the IGR Performance of 6.95% in relation to the total of all Revenue Sources was getting lower. State revenue generating Agencies 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 Management. 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**

Funding across the major expenditure components showed that financing of Capital Development Programmes was 48.28%, Personnel Cost 30.63 and the remaining 21.09% represented the expenditure on Other Recurrent Cost [Over Head Cost]. The Budget performances were 67.99%, 96.71%, and 86.92% for Capital Developments, Personnel Cost and Other Recurrent Cost, based on the Final Budgets, respectively.

The Expenditure Components and their respective proportion to Total Expenditure for the Financial Year under review are shown on the Table hereunder:-

**Table 1:6:2**

EXPENDITURE/PAYMENT ITEM	ACTUAL EXPENDITURE [N]	CONTRIBUTION TO TOTAL EXP. [%]
Personnel Cost [P/Education Inclusive]	39,256,756,297.05	30.63
CRFC -Social Benefits	2,369,561,920.02	1.85
CRF- Other Charges	146,384,264.85	0.11
Over Head Cost [Other Recurrent Cost]	19,684,028,872.37	15.36
Recurrent Grants & Contributions	450,217,258.70	0.35
Miscellaneous Expenditure	561,724,181.32	0.44
Others of General Nature	585,480,911.22	0.46
PDC –Loans Repayments	3,225,849,674.10	2.52
Purchase/Construction [Capital Expend.]	61,866,584,413.05	48.28
<b>TOTAL</b>	<b>128,146,587,792.68</b>	<b>100.00</b>

### **1:6:3 -Other Matters under the Consolidated Revenue Fund**

#### **[a] 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.

#### **[b] Position of Foreign Loans**

The Balances of most of the Foreign Debts on Note are historical in the sense that there was no any movement in their figures. The State’s total Foreign Loans Stock [Balance] was arrived at N11,547,722,719.91, as at year end, 2019. Repayments at FAAC amounted to N335,331,089.56 during the Financial Year under review. The repayment was in respect of IDA/WB Loan for Fadama-III Project.

Refer to Note No. 19.1 to this Report for details of the Foreign Debts and the arrived Balance as at end of the Financial Year end, 31/12/2019.

### **[c] Position of Domestic Loans**

It was noted earlier that a funding of N3,6Billion was observed as been made by CBN. Cash book and the relevant Bank Statement indicated a Loan for ECA/Infrastructure, but no other document to support it.

The repayments across the four category of the Domestic Loans amounted to N2,890,518,584.54, as summarized in the Table below:-

**Table 1:6:3[c]**

S/N.	DESCRIPTION	PRINCIPAL AMOUNT [N]	CURRENTYEAR REPAAYMENTS N	REMARKS/METHOD
1	Conditional B/S Facility	16,769,000,000	682,943,307.98	At FAAC Deductions
2	S. M. E.	2,000,000,000	248,891,933.04	At State Treasury, MOF.
3	ECA/Infrastructure	10,000,000,000	1,079,671,147.08	At FAAC Deductions
4	Comm. Agric. C/Support	5,000,000,000	879,012,196.44	At FAAC Deductions
5	Unspecified Loan	3,600,000,000	NA	CBN Credits to Main [TSA] Acct.

### **1:7:0 -CAPITAL DEVELOPMENT FUND [CDF]**

The total receipts into the Capital Development Fund during the Year stood at N64,198,011,900.31, including the appropriation transfer of N31,688,162,664.09 from the Consolidated Revenue Fund, and an opening balance of N8,936,181,224.21. Capital expenditure stood at N61,867,637,413.05, representing 48.28% of the aggregate expenditure of the State for the Year under review as noted earlier.

Compared to the final budget of N90,997,500,000, the expenditure performance was 67.99% against 65.99% in previous financial year, 2018. The Fund had a closing balance of N11,266,555,711.47 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**

Out of the Total expenditure of N61,867,637,413.05 incurred by the State in the year under review, N48,451,513,465.42, representing 78.31% was paid at the State Treasury,

Ministry of Finance. The remaining 21.69 [N13,416,123,947.63] represented payments at MDA level, mostly payments out of special funds for partnership programmes, in Health, Education, Water and Sanitation, etc. this is the result of Cash Management Strategy been implemented, that suits the States Public Procurements goal.

The centralization of payments is not only on Capital but, as earlier hinted, cash management implementation, with a scale up plan to include petty payments in the near future.



**PART – III**  
**APPROPRIATION AUDIT**

## **2. APPROPRIATION AUDIT**

### **2:0 -INTRODUCTION**

The draft Financial Statements and accompanying explanatory Notes of the Government of Jigawa State, been submitted by the Accountant General and received at our Office on the 31 of March 2019 were in IPSAS-I [Cash Basis Accounting] compliant format, an improvement from the previous presentations.

Continuous and Special Audit

### **2:1 -ROUTINE/CONTINUOUS AUDIT ASSIGNMENTS**

#### **2:1:1 -Reports and Queries issued during the Financial Year 2019**

Inspection Reports/Queries issued to Ministries, Departments and Agencies of Government during the year were Sixteen in number [16].

The Reports issued included Post-Procurement Reports 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. Two [2] out of the issued Reports were responded satisfactorily, while the remaining Fourteen [14] were either not replied or responded unsatisfactorily.

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

**Table 2:1:1**

**UNRESPONDED AUDIT REPORTS/QUERIES -2019 FINANCIAL YEAR**

S/N	DATE	REFERENCE NO	ORGANIZATION	AMOUNT N	REMARKS
1	29/01/20	AUD/RSA/COM/ISR/GEN/V.I/1	State Board Of Internal Revenue	189,577,319.07	[i] Total Revenue Shortfall [2019]; Actual Collection was the sum of N2,584,422,680.93 against the estimated sum of N2,774,000,000. [ii] Timely recording of revenue to Cashbook[s] and posting of security stores [SRV, Way Bill and SIV to Ledgers] advised.
2	29/01/20	AUD/RSA/GEN/V.II/15	Manpower Development Institute, Dutse	34,033,110.76	[i] Revenue surplus collection commended, but advised none-collection under code 12020724 [Catering services], to be looked into considering its potentiality.
3	12/02/20	AUD/RSA/COMM/ISR/GEN/V.I/	Jigawa State Television [JTV]	5,922,913.00	[i] The collection need to be improved from the more than 50% shortfall, as the budgeted amount was N12,000,000. [ii] Revenues need to have a separate Cashbook and not to be recorded on Expenditure Cashbook.
4	12/02/20	AUD/RSA/DPR/VOL.I/GA/22	Jigawa State Polytechnic, Dutse	11,346,634.46	[i] The amount represented revenue shortfall [11.35%] for the financial year 2019, against the budgeted sum of N100,000,000, suggesting more effort in the area of proper revenue collection, recording and accounting. [ii] Records in respect of students enrolment advised to be maintained to aid audit test-checking of Students Registrations, and revenue earned to be clearly coded as such.
5	19/02/20	AUD/PA/COE/V.I/19	State College Of Education	8,569,326.62	[i] Unretired expenses [2019 Other Recurrent] on a number of five [5] Payment Vouchers. [ii] Record and Book-keeping controls observed to be weak in the Account Department.
6	19/02/20	AUD/PA/BUP/V.I/10	Binyaminu Usman Polytechnic, Hadejia	5,310,020.00	[i] Fund allocations to Departments, preparatory to accreditation [2019] visit by NBTE, not retired.
7	20/02/20	AUD/PA/STEB/V.I/3	Science & Technical Education Board	1,080,000.00	[ii] Unclaimed sums for Transport Allowance to sundry persons [N1,080,000.00] [ii] Unretired payments to Federal Science Schools [N3,314,815.00]

S/N	DATE	REFERENCE NO	ORGANIZATION	AMOUNT N	REMARKS
8	28/01/20	AUD/GA/GEN/V.I/149	Office of the Head of Civil Service, Dutse	7,755,285.00	A reminder on improper claims/payments of Severance Gratuity, communicated earlier via letter with reference number AUD/GA/GEN/I/145, dated 18 <sup>th</sup> April, 2019, was not responded as well.
9[a]	09/08/19	AUD/PME/GEN.1/I/94/31	College of Islamic Legal Studies	4,539,483.00	Direct Labour execution of the [construction] project was done well, but lack documentation of material supplies, preferably by a designated Store officer.
9[b]	09/08/19	AUD/PME/GEN.1/I/94/31	College of Islamic Legal Studies	70,000,000.00  47,730,224.47	[i] Construction of Stand and Library complex [1 <sup>st</sup> phase] executed through contract, was done at a slow pace and the outstanding balance on the contract as at 11/07/2018 of N27,337,264.00, need to be explained. [ii] The 2 <sup>nd</sup> phase of this construction works was done well. Observed was the fund balance of N3,220,534.00, to be explained.
9[c]	09/08/19	AUD/PME/GEN.1/I/94/31	College of Islamic Legal Studies	45,400,490.32	[c] Construction of Centre for Education Technology Complex was done through a contractor. Outstanding balance due on the contract amounting to N2,976,351.00 resulting from contract revision to be accounted for.
9[d]	09/08/19	AUD/PME/GEN.1/I/94/31	College of Islamic Legal Studies	2,738,150.00	[d] Direct Labour work for rehabilitation works was done well, but there was no presence of a Store Officer to take supplies on charge.
9[e]	09/08/19	AUD/PME/GEN.1/I/94/31	College of Islamic Legal Studies	4,047,760.00	[e] items purchased advised to be taken on charge and posted into store Stores ledger.
10[a]	15/02/19	AUD/PME/E/61/V.I/09/17	College of Agriculture, Hadejia	82,582,274.72	Construction Work was on-going but done with poor workmanship and corrective measures advised to be taken. Contract fund balance amounting to N1,578,710.00 to be accounted.
10[b]	15/02/19	AUD/PME/E/61/V.I/09/17	Binyaminu Usman Polytechnic, Hadejia	47,908,690.60	Renovation of Storm damaged Auditorium complex, over payment of N57,979.54 made, to be accounted.
10[c]	15/02/19	AUD/PME/E/61/V.I/09/17	Binyaminu Usman Polytechnic, Hadejia	2,711,473.36	Documents to support change of purpose for the renovation works provided for Audit sighting/verification.
10[d]	15/02/19	AUD/PME/E/61/V.I/09/17	Binyaminu Usman Polytechnic, Hadejia	9,624,997.16	Construction works and supply of 30KVA Generating set carried out on contract basis; a fund balance of N50,838.00 to be accounted for.

S/N	DATE	REFERENCE NO	ORGANIZATION	AMOUNT N	REMARKS
10[e]	15/02/19	AUD/PME/E/61/V.I/09/17	Binyaminu Usman Polytechnic, Hadejia	7,738,315.72	Renovation works carried out through contractor and works executed to completion. The sum of N369,283.12 was fund balance observed on the project fund after payment of retention money to the contractor, advised to be accounted'
11[a]	04/07/19	AUD/PME/E/61/V.I/09/22	Binyaminu Usman Polytechnic, Hadejia	1,999,734.00	On-going construction works for the completion of central mosque by direct labour. Advised for full retirement of expenses incurred.
12	27/11/19	AUD/PME/5/94/v.i/64	Government House	50,925,000.00	Supply of fairly used vehicles; the supply was done on contract basis, items well received and properly taken on charge by Store Officer. It was advised that the items be captured on Assets Register.
13[a]	18/04/19	AUD/PME/VOL.I/3/93/13	Sule Lamido University, Kafin Hausa	1,421,541,362.12	[i] Construction of Class Rooms, Laboratories, Functional Halls and Administrative Block; the Works, which was under LOT I, were inspected and found 100% completed. [ii] 50% of contractor's retention money and cost savings made, amounting to N39,948,348.55, to be accounted for. [iii] Report was acknowledged as received but not replied yet.
13[b]	18/04/19	AUD/PME/VOL.I/3/93/13	Sule Lamido University, Kafin Hausa	1,677,895,165.73	Construction of Administrative block, others offices and facilities. Inadequate documentation of contract revision, payment certifications [DP & PMB]. No evidence for the payment of 1% documentation. This LOT II Projects was incomplete and there were signs of abandonment by the Contractor. The hired Consultant to explain the non-performance/abandonment had also abandoned and therefore was not on site, as at the time of the Field Auditors' visit [02/01/2019].
13[c]	18/04/19	AUD/PME/VOL.I/3/93/13	Sule Lamido University, Kafin Hausa	2,574,587,179.00	This project [LOT III] was for the construction of Access Road network and suffered lack of contract documentation problem as in 15[b] above.
S/N	DATE	REFERENCE NO	ORGANIZATION	AMOUNT N	REMARKS

13[d]	18/04/19	AUD/PME/VOL.I/3/93/13	Sule Lamido University, Kafin Hausa	322,769,888.42	Consultancy services [rendered by a single Contractor] for the projects in all the LOT I, II & LOT III also suffered contract documentation problems, as were the case with the main contracts mentioned above. There was no evidence for the payment of 1% Contract Documentation Fee, amounting to N3,640,192.94 for the consultancy service.
14	29/04/20	AUD/MISC/COMP.I/V.I/2	Undue Overstay of Contract Appointments	5,928,597.72	Serious Administrative lapses in Service contracts management, created loopholes leading undue overstays, which resulted in losses of fund.
		<b>TOTAL</b>		<b>6,644,263,395.25</b>	

**Table 2:1:1[b]**

**AUDIT INSPECTION REPORTS/QUERIES RESPONDED/REPLIED -2019 FINANCIAL YEAR**

S/NO	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT N	REMARKS
1	18/02/19	AUD/PAR/SUBEB/4/1	State Universal Basic Education Board [SUBEB]	NA	-A reminder on earlier Report of Sundry observations raised following audit test checks carried out on Accounts presented by External Auditors for three [3] years [2012, 2013 & 2014]. <b>-Reminder was responded; an invitation/ request for verification Meeting was communicated to us, via INT/AUD/FIN/G/VOL.I/13.</b>
2	20/01/20	AUD/GA/GEN/V.I/145	Jigawa State Housing Authority	97,800,000.00	[i] Balance of repayment of sold Houses to Members of the State Legislature as at October ending, 2019. The difference on the Schedule of the repayment affecting three [3] number allocations as provided by the Housing Authority to be corrected and payment monitored to completion. [ii] Evidence of lodgments [into Bank Account] of the received amount [N127,200,000.00] and the fund application during period be provided. <b>- Report was acknowledged as receiving attention of the Authority, via letter referenced No. JSHA/GEN/061/V.I/154 of 18/02/2020.</b>
		<b>TOTAL</b>		<b>97,800,000.00</b>	

## 2:2: -SPECIAL AUDIT ASSIGNMENTS

### 2:2:1 -Government Direct Loan to Jigawa State Agricultural Supply Company Limited (JASCO); a Revisit:

The Company [JASCO] received loan of N1Billion and N1.49Billion Loans in 2016 and 2017 Financial Years respectively through its two [2] Accounts maintained with United Bank for Africa [UBA Account No. 1014944524] and Zenith Bank [Account No. 1010906296].

The Company [JASCO] has made a lump sum repayment of N1.49Billion and was confirmed as been received into Government [FAAC] Account on 15/06/2017. The Loan repayment was effected immediately the Company received another soft Loan of One Billion, Five Hundred Million Naira [N1,500,000,000] from Commercial Agriculture Credit Scheme [CACS] Programme Account, leaving the balance of N1Billion, which according to available records was not settled up to the time of this Report.

Further details on position of Government Loans the table hereunder:-

**Table 2:2:1**

S/N	DATE	AMOUNT	SUB-TOTAL	JASCO- RECEIVING /REPAYMENT ACCOUNT
<b>A</b>	<b>LOANS ISSUED THROUGH STATE TREASURY [FAAC] ACCOUNT:-</b>			
	17/06/2016	200,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	16/08/2016	100,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	07/09/2016	100,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	11/10/2016	100,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	19/10/2016	50,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	28/10/2016	150,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	15/11/2016	<u>100,000,000.00</u>	800,000,000	JASCO- UBA ACCOUNT NO. 1014944524
	07/12/2016	100,000,000.00		JASCO -ZENITH BANK ACCOUNT NO. 1010906296
	21/12/2016	100,000,000.00		JASCO -ZENITH BANK ACCOUNT NO. 1010906296
	01/03/2017	<u>90,000,000.00</u>	290,000,000	JASCO -ZENITH BANK ACCOUNT NO. 1010906296
	23/05/2017	200,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	23/05/2017	100,000,000.00		JASCO- UBA ACCOUNT NO. 1014944524
	30/05/2017	100,000,000.00	400,000,000	JASCO- UBA ACCOUNT NO. 1014944524
	24/07/2017	500,000,000		JASCO -ZENITH BANK ACCOUNT NO. 1010906296
	18/12/2017	500,000,000	1,000,000,000	JASCO -ZENITH BANK ACCOUNT NO. 1010906296
-	S/TOTAL [A]	=	2,490,000,000	ISSUED THRUOUGH TREASURY [FAAC] ACCOUNT
	SETTLEMENT	=	[1,490,000,000]	INTO FAAC ACCOUNT [Zenith Bank-1010906296]
	BALANCE	=	1,000,000,000	AS AT DATE [30/09/2019]
<b>B</b>	<b>LOANS ISSUED THROUGH CACS:-</b>			
	24/07/2017	1,500,000,000	1,500,000,000	JS GOVT ACCOUNT CENTRAL ACCOUNT
-	S/TOTAL [B]	=	1,500,000,000	JS GOVT ACCOUNT CENTRAL ACCOUNT
<b>C</b>	<b>TOTAL [A+B]</b>	=	<b>2,500,000,000</b>	<b>AS AT DATE [30/09/2019]</b>

Further information on the utilization of the Loan is on the Report of Audit Committee on Financial Activities of the Company for the period of June, 2015 to September, 2019.

### 2:2:2: -Report Of Special Audit Assignment In Respect of Vehicle Loan -2017 to 2018 Financial Year-

Following concerns expressed from some our staffers for the need to conduct verification Vehicle Loan disbursements to Civil Servants in the State for the past two Financial Years mentioned above, a special Audit Committee was set up with clear Terms of Reference which was assiduously implemented and a report issued.



According to the Report, of the number Civil Servants that enjoyed various Vehicle Loans from the Car/Vehicle Loan Section of the State Ministry of Finance, during the period, Seven Hundred and Twenty Seven [727] have actually received the Loans valued at the sum of One Hundred and Ninety Six Million Naira, Three Hundred and Fifty Thousand Naira [196,350,000.00] but the deductions to start recovery had not been effected on the beneficiaries Pay Rolls.

The non implementation of the Loans deduction was an indication the level of weakness in administrative and accounting controls between MDAs, the Vehicle Loan Section of the State Ministry of Finance and the Directorate of Salary and Pension Administration of the Office of Head of Service, who maintained Central Pay Rolls. The non deductions contravened the State Financial Instructions No. 1214 and 1226 which required that Loans enjoyed shall be repaid by equal monthly installments to be deducted from the monthly salaries, commencing in the month in which it is issued.

The report was submitted and acknowledged at State Ministry of Finance been received, on 30<sup>th</sup> September, 2019.

On the part of the Office of State Auditor General, efforts have been made, through Miscellaneous Audit Department, to track retiring Civil Servants with such un-deducted Loans, and many have got their outstanding Loans endorsed for deduction against their Retirement Benefit, ante post, hoping that it will be implemented by the Authorities concern.

### 2:3:0 - VERIFICATION OF PENSIONS AND GRATUITIES

A number Seven Hundred Forty Seven [747] Files have been cleared by the Miscellaneous Audit Department of our Office for the payment of Retirement Benefits, Deaths and Contracts Gratuities, amounting to One Billion, Three hundred and Seventy Two Million, Five Hundred and Sixty Two Thousand, One Hundred and Eleven Naira, Fifty Six Kobo [N1,372,562,111.56].

The amount assessed and endorsed for deduction from the above Benefits amounted to Ninety Eight Million, Nine Hundred and Fourteen Thousand, Eight Hundred and Seventy Five Naira, Thirty Nine Kobo [N98,914,875.39].

Further details on the Table below-

**Table 2:3:0**

**ANALYSIS CLEARED FILES FOR PAYMENT PENSIONS AND GRATUITIES FOR THE PERIOD OF JANUARY TO DECEMBER, 2019**

MONTH	NO OF FILES CLEARED	*TOTAL GRATUITIES N	PENSION PER ANNUM N	[B] ENDORSED FOR RECOVERIES:-	
				SALARY OVER PAYMENTS N	OUTSTANDING LOANS N
JANUARY	50	74,662,778.35	19,217,349.64	4,391,700.16	2,939,555.99
FEBRUARY	107	139,078,872.38	38,869,494.36	7,387,291.02	5,571,793.98
MARCH	71	101,363,792.78	23,860,211.96	6,451,912.76	4,057,124.90
APRIL	55	61,845,742.36	16,300,473.09	8,734,225.38	2,690,276.92
MAY	71	112,173,461.16	28,817,479.95	3,962,011.22	2,505,488.97
JUNE	46	72,138,147.61	20,161,060.20	5,318,427.98	1,797,235.63
JULY	59	97,892,918.39	26,786,471.98	4,841,464.79	2,806,962.94
AUGUST	16	28,225,541.28	8,228,147.42	397,435.73	493,871.89
SEPTEMBER	114	159,946,962.34	41,755,252.27	8,054,039.78	8,673,908.86
OCTOBER	63	78,229,457.90	20,529,710.65	5,971,827.63	4,016,277.78
NOVEMBER	28	46,364,144.28	12,399,273.04	1,976,169.13	1,520,847.22
DECEMBER	46	113,485,829.86	33,233,538.37	3,143,577.27	1,708,447.46
<b>TOTAL</b>	<b>747</b>	<b>1,085,403,648.69</b>	<b>287,158,462.87</b>	<b>60,631,082.85</b>	<b>38,783,792.54</b>

\*NB.

The Total Gratuities mentioned in Note above is comprised of that of the Retiree, the Death and Contract Officers.

## 2:4:0 -AUDIT OF STATUTORY BODIES

Statutory Bodies have set rules and regulations governing their financial affairs and are accounted based Accrual Basis of accounting hence their accounting challenges are unique and complex in dealing with, by Government Traditional Accounting System.

Consultants are hired to audit the Accounts of those Entities in line with the provision of the Constitution of the Federal Republic of Nigeria, but one is in doubt as whether the nominated [External] Audit Firms are doing the auditing or preparing the Accounts of their clients. The risk involved in the reporting process is the fear of compromising timeliness of submission and lack of materiality of the reports.

It is amazing to learn that Jigawa State had about forty six[46] number of these Parastatals, Eight [8]Commercial Enterprises and more than [5] programmes with various Non-Governmental Organisations/Intervention Funds, which are subject matter for audit by External Auditors and the list is on increase because more organisations, such as the State Panning Board and State Bureau of Statistics, have come on Board.

It is on the above note that I deemed it apt to suggest for a legislative reform; the State laws to look into and consider the viability and cost of running the Government in relation to the status of those Bodies considered as subject for external Audit, whereas they are more or less Agencies whose Accounts Departments staffing, postings, recruitment and training are under the State Accountant General Office and they render periodic return of receipts and expenditures to the State Treasury Head Quarter.

### 2:4:1 Performance of the Parastatals Department

It is on the above note that the performance of Parastatals Department, in relation to its mandates of registering External Audit Firms, nomination of External Auditors to CEOs of respective Statutory Bodies and the field work for the period under review [2019] considered and reported as follow:-

#### [a] Registration/Nomination:

The Department had nominated the thirty [36] registered Audit Firms to Statutory Bodies, which selections and appointments were accordingly made.

#### [b] Audit Field work:

Periodic test checks, bilateral discussions and exit conferences had been carried out with the audited Bodies, in the instance of their respective External Auditors.

The followings are the Accounts been test checked during the period under review:-

**Table 2:4:1[b]**

S/N	ORGANISATION	PERIOD COVERED	REMARK
1	State Universal Education Basic Education Board [SUBEB].	2012 – 2015	Accounts test-checked, awaiting Tripartite meeting/Commenting.
2	Sule Lamido University	2013 – 2016	Accounts have been test-checked, Tripartite meeting held, figures reconciled and commented.
3	Informatics Institute, Kazaure	2011 – 2017	Accounts test-checked, awaiting Tripartite meeting/Commenting.
4	Jigawa Broadcasting Corporation [Jigawa Radio]	2011 –to -2014	Accounts test-checked, awaiting Tripartite meeting/Commenting.

<b>S/N</b>	<b>ORGANISATION</b>	<b>PERIOD COVERED</b>	<b>REMARK</b>
5	Jigawa State Polytechnic	2010 – 2014	Accounts test-checked, awaiting Tripartite meeting/Commenting.
6	State Pilgrims Welfare Board	2011 – 2015	Accounts have been test-checked, Tripartite meeting held, figures reconciled and commented.
7	State College of Education, Gumel	2011 – 2016	Accounts have been test-checked, Tripartite meeting held, figures reconciled, but awaiting comment.
8	State Rehabilitation Board	2015 – 2016	Accounts have been test-checked, Tripartite meeting held, figures reconciled and commented.
9	Due Process & Projects Monitoring Bureau [DP&PMB]	2015 – 2016	Accounts have been test-checked, Tripartite meeting held, figures reconciled, but awaiting comment.
10	FADAMA –III Programme	2015 – 2016	Accounts have been test-checked, Tripartite meeting held, figures reconciled, but Accounts awaited comments.

The above scenario added to the list of test-checked and resolved [tripartite held] Accounts, from ten number [10] in 2018 to Seventeen [17]. Three [3] Accounts had already been commented during the period under review, as presented above.

### 3:0 CONCLUSION AND RECOMMENDATIONS

#### 3:1 RECOMMENDATIONS:-

[1] the passage of 2014, 2015, 2016 & 2017 Auditor General's submitted Reports by House Committee to the Honourable Assembly was silent on substantive matters raised in the Reports; emphasis were on policy issues [revenue generation derive of the Government, etc.] while there were in the Audit Reports, glaring evidence of administrative loop holes in MDAs and some observed lacunas on certain documents, leading waste of resources.

It is therefore advised that the Public Accounts Committee will be paying attention to substantive matters [administrative loop holes and legal lacunas] in addition to Government policy matters.

[2] the resolve and commitment of the Office of the Accountant General to migrate to IPSAS Accrual basis of Accounting is worthy of acknowledging and with the same level of Commitment from the PFM Technical and Steering Committees there is greater hope for a successful kick start to accomplish the mission, God willing, by 2023 accounting year.

We advise for the timely upgrading of the existing Integrated Financial Management Information System [IFMIS]. This ICT infrastructure has been in use by the State Ministry of Finance for a long time and technically managed by the Consultant who installed it. Even though it proves helpful in processing of Notes for Annual Accounts purpose, the is lacking modules for the generation Financial and other Reports, such those for inventory recording, Assets Accounting, Human resource database management, procurements, Audit trail, etc. On the other hand, effort should be intensify on the training of capable young hands in The identified manpower need areas for the effective manning of the newly installed SLOGR procured Software, in line with the Exit Strategy, noting that, the SLOGOR Project procured Soft ware [Oracle] is the ultimate option, expected to 'go live' by September, 2020.

[3] The Cash and Bank Balances or Financial Assets are produced during Board of Survey, carried out annually on the direction of the State Accountant General, of which a Report is issued and copied to our Office.

This Financial Year [2019] Board of Survey Report was studied and issues resolved for inclusion on the Position Statement. However, some omissions were observed [un captured] on the Notes [No. 23] that have the effect of under stating the Position Statement by the sum of N62,848,119.95, as detailed below:-

**Table 1:5:1[a]**

S/N	Account Name	Bank	Amount N
1	Government Retention A/c.	Zenith Bank A/c	15,734,549.10
2	Jigawa State V.A.T.	UBA	7,115,471.94
3	MDG/MDG Special Projects	ECO Bank	39,998,098.91
	<b>Total</b>	=	62,848,119.95

Furthermore, the certificates of Bank Balances or the valid Bank Statements in respect of Five number [5] Treasury Bank Accounts, operated during the period under review could not be provided to validate their respective balances as listed on the Table hereunder, viz-

**Table 1:5:1[b]**

S/N	NAME OF ACCOUNT	BANK	BANK BALANCE [NOTE]	REMARK
1	Jigawa State ECA Loan Account	ACCESS BANK	6,645,093.74	Not presented
2	State Scholarship Payment Account	ZENITH BANK	32,227,156.81	B/S =N62,386,566.39
3	MDG Account	FIDELITY BANK	250,000,000.00	Not presented
4	WASSSR –Project Account	FIRST BANK	58,647,983.10	Not presented
5	AG FAAC -Deposit Account [Deposit]	GT BANK	500,000,000.00	Not presented
	<b>TOTAL</b>	<b>=</b>	<b>847,520,233.65</b>	

It is worthy of emphasis here that Audit is an evidence-based system and sees the much talked about Electronic Dash Board, said to be in use by the Treasury Operators, as an aid only to the Treasury routines; to enable them have a real-time means of confirming operation Accounts Balances and that cannot be depended upon or served as defense for making information available, unless certified copies can be generated from the EDB system, as at required dates and preserved for Audit purpose.

The Treasury operators need to be work as a team. The above Accounts balances to be proved and discrepancies reconciled.

Refer to Note No. 23 for details of the Treasury Bank Accounts Balances, as at 31st December, 2019.

[4] The Accountant General submitted the sum of One Billion, Seven Hundred and One Million, Eight Hundred and Thirty Four Thousand, Three Hundred and Thirteen Naira, Thirty Four Kobo [N1,701,834,313.34] as Short Term Loans extended to Individuals and Corporate Bodies under Economic Empowerment Programme during the year under review. Evidence requested during bilateral discussions and reconciliation meetings, to substantiate this assertion had not been provided to Audit.

Effort made and records obtained from JASCO, the major grantor of the Economic Empowerment Loans in the State showed that the sum of Nine Hundred and Fifty Million, Six Hundred and Thirty One Thousand, Eight Hundred and Fifty Five Naira [N950,631,855.00] only, was the amount issued to the Directorate of Economic Empowerment, from inception of this Administration [May 2015 to date] and recoveries/settlements made to JASCO Account stood at Seven Hundred and Eighty Two Million, Nine Hundred and Six Thousand, Four Hundred Naira [N782,906,400.00], leaving a balance of One Hundred and Sixty Seven Million, Seven Hundred and Twenty Five Thousand, Four Hundred and Fifty Five Naira [N167,725,455.00], as at 13/05/2020.

The Treasury is therefore advised to reconcile their Figures and ascertain the true position of the Loans.

Refer to Note No.24 and Table 2:5:2 to this Report for details of Short term [impersonal Loans] or Other Cash Holdings and the position of the Loans per JASCO Account, respectively.

[5] Some funding, amounting to N3.6Billion was observed as been made by CBN. Treasury Cash Book and the relevant Bank Statement indicated that the funding were for ECA/Infrastructure Loan, but no other document to support it.

The Treasury Department needs to be thorough in recording transactions and strengthen the working relationship with the State Debt Department for the credibility of Debt Data. The repayments across the four category of the Domestic Loans amounted to N2,890,518,584.54, as summarized in the Table below:-

**Table 1:6:3[c]**

S/N	DESCRIPTION	PRINCIPAL AMT. [N]	CURRENTYEAR REPAYMENTS N	REMARKS/METHOD
1	Conditional B/S Facility	16,769,000,000	682,943,307.98	At FAAC Deductions
2	S. M. E.	2,000,000,000	248,891,933.04	At State Treasury, MOF.
3	ECA/Infrastructure	10,000,000,000	1,079,671,147.08	At FAAC Deductions
4	Comm. Agric. C/Support	5,000,000,000	879,012,196.44	At FAAC Deductions
5	Unspecified Loan	3,600,000,000	NA	CBN Credits to Government [TSA] Account

[6] Statutory Bodies have set rules and regulations governing their financial affairs, accounted based Accrual Basis of accounting hence, their accounting challenges are unique and complex in dealing with, by Government Accounting System.

Consultants are hired to audit the Accounts of those Entities in line with the provision of the Constitution of the Federal Republic of Nigeria, but one is in doubt as to whether the nominated [External] Audit Firms are doing the auditing or preparing the Accounts of their clients. The risk involved, in the reporting process, is the fear of compromising timeliness of submission, due to scope, and lack of materiality of the reports.

It is amazing to learn that Jigawa State had about forty six [46] number of these Parastatals, Eight [8] Commercial Enterprises and more than [5] programmes with various Non-Governmental Organisations/Intervention Funds, which are subject matter for audit by External Auditors and the list is on increase because more organisations, such as the State Panning Board and State Bureau of Statistics, have come on Board.

It is on the above note that I deemed it apt to suggest for a legislative reform; the State laws to look into and consider the viability and cost of running the Government visa-viz the status of those Bodies considered as subject for external Audit, whereas they are more or less Agencies whose Accounts Departments staffing, postings, recruitment and training are under the State Accountant General Office and they render periodic return of receipts and expenditures to the State Treasury Head Quarter.

[7] Lastly, management letters, Reports/Queries are issued to MDAs, some are replied while most of them were not. Refer to Tables No. 2:1:1[a] and 2:1:1[b] for details of the 16No. Issued Letters, Reports/Queries during the year under Review for consideration.

### 3:2 CONCLUSIONS

We acknowledge the efforts of the Honourable Members of the 9<sup>th</sup> State Assembly for passing the previous submissions of our Report [ie. 2014, 2015, 2016 & 2017], it was commendable.

With due regards to the sanctity of State Legislature, I forward this Report, with Audit observations and recommendations, on the 2019Accounts of the State Government to the Honourable State Assembly for consideration.

**Adamu Ibrahim Gumel** [cna, fcpa]

**AUDITOR GENERAL -JIGAWA STATE**

[FRC/20826]

PART IV

NOTES TO THE  
ACCOUNTS



Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 1

Statutory Revenue Allocations

For the Year Ended 31<sup>st</sup> December, 2019

S/N	MONTH	2019 ACTUAL RECEIPTS [NET] ₦	2019 ACTUAL DEDUCTIONS ₦	2019 ACTUAL RECEIPTS [GROSS] ₦	INDEX OF TOTAL %	2018 ACTUAL RECEIPTS ₦
	<b>CONSOLIDATED AMOUNT</b>	<b>43,070,905,688.31</b>	<b>2,976,957,741.06</b>	<b>46,047,863,429.37</b>	<b>100.00</b>	<b>47,551,899,966.57</b>
1	January	3,624,503,154.03	192,846,365.00	3,817,349,519.03	8.29	3,762,279,713.58
2	February	3,289,160,828.40	192,846,365.00	3,482,007,193.40	7.56	3,730,048,454.18
3	March	3,116,023,514.28	190,338,768.36	3,306,362,282.64	7.18	3,852,940,937.65
4	April	2,926,838,624.60	190,338,768.36	3,117,177,392.96	6.77	3,326,563,770.24
5	May	3,394,447,843.81	190,338,768.36	3,584,786,612.17	7.78	4,133,140,879.50
6	June	3,822,020,537.97	190,338,768.36	4,012,359,306.33	8.71	4,020,292,747.32
7	July	4,196,948,936.86	190,338,768.36	4,387,287,705.22	9.53	4,183,543,814.39
8	August	4,084,198,966.68	190,338,768.36	4,274,537,735.04	9.28	4,036,063,646.78
9	September	3,886,845,457.78	416,814,042.98	4,303,659,500.76	9.35	4,111,823,520.20
10	October	3,843,910,938.47	344,139,452.64	4,188,050,391.11	9.09	3,939,252,116.45
11	November	3,786,141,759.11	344,139,452.64	4,130,281,211.75	8.97	4,254,028,245.76
12	December	3,099,865,126.32	344,139,452.64	3,444,004,578.96	7.48	4,201,922,120.52

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 2

Value Added Tax

For the Year Ended 31<sup>st</sup> December, 2019

S/N O.	MONTH	2019 ACTUAL RECEIPTS ₦	INDEX OF TOTAL %	2018 ACTUAL RECEIPTS ₦
	<b>CONSOLIDATED AMOUNT</b>	<b>13,752,777,423.49</b>	<b>100.0</b>	<b>12,857,521,735.72</b>
1	JANUARY	1,195,556,819.79	8.7	1,003,199,684.41
2	FEBRUARY	1,264,802,741.64	9.2	1,125,414,099.24
3	MARCH	1,142,968,994.93	8.3	1,061,913,905.95
4	APRIL	1,082,055,355.43	7.9	986,094,822.49
5	MAY	1,117,623,961.58	8.1	1,036,530,748.32
6	JUNE	1,252,241,270.86	9.1	1,108,962,431.14
7	JULY	1,256,697,335.49	9.1	995,872,838.58
8	AUGUST	1,094,504,641.16	8.0	919,567,372.87
9	SEPTEMBER	1,029,680,060.09	7.5	1,342,512,038.55
10	OCTOBER	1,070,785,487.11	7.8	918,846,994.96
11	NOVEMBER	1,209,551,418.82	8.8	1,268,992,670.35

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 3**

**Other Miscellaneous Receipts from the Federation [by Category/Purpose]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/N</b>	<b>MONTH</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>2018 ACTUAL RECEIPTS ₦</b>
	<b>CONSOLIDATED</b>	<b>6,468,578,799.94</b>	<b>100.00</b>	<b>17,438,241,529.45</b>
1	Forex Equalization	893,016,552.65	13.81	1,320,493,999
2	Excess Bank Charges	150,617,456.54	2.33	116,111,078.33
3	Petroleum Profit Tax	68,555,487.73	1.06	82,266,585.28
4	Exchange Gain	36,518,657.19	0.56	598,919,651.53
5	Paris Club/ETZ Refunds	-	-	15,320,450,215.20
6	Solid Mineral	63,817,869.82	0.99	0.00
7	P.A.Y.E. – Recovery/Refund from Federal Government Agencies to Jigawa State	4,879,007,593.49	75.43	0.00
8	Refund for Air Port Project	-	-	0.00
9	Share of Good Value	377,055,182.52	5.83	0.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 3A

Receipts/Refunds from the Federation [monthly]

For the Year Ended 31<sup>st</sup> December, 2019

Month	Forex Equalization N	Excess Bank Charges N	Petroleum Profit Tax N	Exchange Gain N	Solid Minerals N	PAYE -Refunds [FG -Workers] N	Share of Good Value N
<b>Consolidated</b>	<b>893,016,552.65</b>	<b>136,778,835.22</b>	<b>68,555,487.73</b>	<b>50,347,278.51</b>	<b>63,817,869.82</b>	<b>4,879,007,593.49</b>	<b>377,055,182.52</b>
January	0.00	0.00	0.00	6,884,149.74	0.00	0.00	0.00
February	0.00	64,007,382.23	0.00	4,584,887.46	0.00	0.00	0.00
March	302,853,592.36	31,650,855.13	0.00	0.00	0.00	0.00	0.00
April	89,707,899.85	0.00	68,555,487.73	4,529,835.22	0.00	0.00	377,055,182.52
May	0.00	5,512,824.74	0.00	0.00	0.00	0.00	0.00
June	0.00	8,085,920.07	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	7,266,013.78	0.00	0.00	0.00
August	0.00	7,084,991.18	0.00	0.00	0.00	0.00	0.00
September	137,110,975.46	13,828,621.32	0.00	0.00	0.00	0.00	0.00
October	0.00	6,608,240.55	0.00	0.00	-	4,879,007,593.49	0.00
November	0.00	0.00	0.00	21,609,413.09	63,817,869.82	0.00	0.00
December	363,344,084.98	0.00	0.00	5,472,979.22	0.00	0.00	0.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4

Internally Generated Revenue

For the Year Ended 31<sup>st</sup> December, 2019

ECON CODE	DESCRIPTION	2019 APPROVED ESTIMATES N	2019 ACTUAL RECEIPTS N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS N
	<b>CONSOLIDATED</b>	<b>11,450,000,000</b>	<b>8,536,371,114.59</b>	<b>74.55</b>	<b>-2,538,870,336.06</b>	<b>9,682,227,406.62</b>
<b>1201</b>	<b>Direct Taxes</b>	<b>2,700,300,000</b>	<b>2,559,710,768.91</b>	<b>94.79</b>	<b>-140,589,231.09</b>	<b>2,279,216,756.80</b>
120101	Independent Revenue	2,666,300,000	2,529,027,772.71	94.85	-127,272,227.29	2,252,867,691.36
120104	Withholding Tax – General	8,000,000	5,554,791.35	69.43	-2,445,208.65	4,619,493.04
120105	Direct Assessment – General	22,000,000	14,068,204.85	63.95	-7,931,795.15	21,729,572.40
120106	Other Taxes	4,000,000	11,060,000.00	276.50	7,060,000.00	-
<b>1202</b>	<b>Non-Tax Revenue</b>	<b>8,749,700,000</b>	<b>5,976,660,345.68</b>	<b>68.31</b>	<b>-2,398,281,104.9</b>	<b>7,403,010,649.82</b>
120201	Licenses General	49,340,000	30,100,400.00	61.01	-19,239,600.00	333,089,450.00
120204	Fees –General	1,366,933,000	1,116,796,875.04	81.70	-250,136,124.96	1,372,216,125.00
120205	Fines- General	8,100,000	9,591,290.06	118.41	1,491,290.06	9,094,946.00
120206	Sales –General	547,735,000	368,642,397.08	67.30	-179,092,602.92	353,492,566.55
120207	Earnings	189,192,000	62,456,605.40	33.01	-126,735,394.60	92,652,206.00

120208	Rent On Government Buildings –General	6,320,000	16,411,773.08	259.68	10,091,773.08	78,980,140.63
120209	Rent On Land & Others –General	15,000,000	60,790,524.97	405.27	45,709,524.97	113,380,305.32
120210	Repayment & Refund [Loans and Advances] –General	1,058,080,000	1,019,609,163.57	96.36	-38,470,836.43	1,657,441,699.65
120212	Interest Earned – General	1,250,000,000	607,557,059.04	48.60	-642,442,940.36	812,755,611.64
120213	Reimbursements	4,259,000,000	2,684,704,257.44	63.04	-1,199,537,193.21	2,579,907,599.03

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4: 1

Direct Taxes

For the Year Ended 31<sup>st</sup> December, 2019

ECONCODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 APPROVED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
	<b>Independent Revenue</b>		<b>2,666,300,000</b>	<b>2,529,027,772.71</b>	<b>94.85</b>	<b>(137,272,227.29)</b>	<b>2,279,216,756.80</b>
12010101	Pay-as-you-earn (Public Sector)	Board of Internal Revenue	2,200,000,000	1,949,691,631.43	88.62	(250,308,468.57)	2,279,216,756.80
12010104	Stamp Duties And Penalties	Board of Internal Revenue	800,000	185,054.00	23.13	(614,966.00)	1,727,889,670.00
12010109	Other Services Taxes	Ministry of Works & Transport	500,000	1,180,000.00	236.00	680,000.00	30,611,856.36
12010109	Other Services Taxes	Fire Service Directorate	10t	0.00	0.00	0	333,932,000.00
12010109	Other Services Taxes	Ministry of Land, Housing, Urban & Regional Planning Development	10t	0.00	0.00	0	66,808,126.00
12010109	Other Services Taxes	Urban Development Board	10t	0.00	0.00	0.00	93,626,039.00
12010112	Pay-as-you-earn (Non-Public Sector)	Board of Internal Revenue	300,000,000	388,238,233.86	129.41	88,828,233.86	2,400,139.96
12010113	Withholding Tax On Bank Deposit	Board of Internal Revenue	65,000,000	58,473,707.85	89.96	(6,526,292.15)	2,219,353.08
ECONCODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 APPROVED	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦

			<b>ESTIMATES</b>				
			<b>N</b>				
1201014	Withholding Tax On Non-limited Liability Company/Contractors	Board of Internal Revenue	100,000,000	131,259,145.57	131.26	31,259,145.57	21,729,572.40
<b>120104</b>	<b>Withholding Tax –General</b>		<b>8,000,000</b>	<b>5,554,791.35</b>	<b>69.43</b>	<b>92,445,208.65)</b>	<b>0</b>
12010401	Withholding Tax On Dividends	Board of Internal Revenue	3,000,000	2,091,878.50	69.73	(908,121.50)	0
12010402	Withholding Tax On Rents	Board of Internal Revenue	5,000,000	3,462,912.85	69.26	(1,537,087.15)	0
<b>120105</b>	<b>Direct Assessment</b>		<b>22,000,000</b>	<b>14,068,204.85</b>	<b>63.95</b>	<b>(7,031,795.15)</b>	<b>0</b>
12010501	Direct Assessment Tax	Board of Internal Revenue	22,000,000	14,068,204.85	63.95	(7,031,795.15)	0
<b>120106</b>	<b>Other Taxes</b>		<b>4,000,000</b>	<b>11,060,000.00</b>	<b>276.50</b>	<b>7,060,000.00</b>	<b>0</b>
12010601	Property Tax	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	0.00	0.00	(2,000,000.00)	0
12010603	Development Levy	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	11,060,000.00	553.00	9,060,000.00	0

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4.2

Licenses General

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	2018 ACTUAL RECEIPTS ₦
<b>120201</b>	<b>Licenses</b>	<b>Consolidated</b>	<b>49,340,000</b>	<b>30,100,400.00</b>	<b>61.01</b>	<b>(19,239,600.00)</b>	<b>333,089,450.00</b>
12020109	Registration of voluntary Organisations	Ministry of Commerce, Industry and Co-operatives	1,500,000	180,000.00	12.00	(1,320,000.00)	110,252,000
12020109	Registration of voluntary Organisations	MINISTRY of Women Affairs & Social Development	20,000	15,000.00	75.00	(5,000.00)	218,245,200
12020109	Registration of voluntary Organisations	Ministry of Information, Youth, Sports and Culture	50,000	60,000.00	120.00	10,000.00	0.00
12020109	Registration of voluntary Organisations	Ministry For Local Government	300,000		0.00	(300,000.00)	819,500
12020119	Fishing Permit	Ministry of Agriculture & Natural Resources	50,000		0.00	(50,000.00)	828,950
12020130	Cinematography Licenses	Ministry of Information, Youth, Sports and Culture			0.00	0.00	0.00
12020132	Motor Vehicle License	Board of Internal Revenue	22,000,000	16,222,000.00	73.74	(5,778,000.00)	0.00
12020133	Drivers' Licenses	Board of Internal Revenue	10,000,000	11,448,000.00	114.48	1,448,000.00	31,000
12020100	Driving Test Certificate	NA	0.00	0.00	0.00	0.00	0.00
12020135	Private Schools Licenses	Ministry of Education Science & Technology	600,000	830,000.00	138.33	230,000.00	0.00

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	2018 ACTUAL RECEIPTS ₦
12020137	Trade Permit Licenses	Ministry of Commerce, Industry and Co-operatives	2,000,000	10,000.00	0.50	0.00	0.00
12020141	Hides & Skins Buyers Licenses	Ministry of Agriculture & Natural Resources	200,000	187,000.00	93.50	(13,000.00)	978,000
12020144	Animals Import Permit	Ministry of Agriculture & Natural Resources	220,000	0.00	0.00	(220,000.00)	1,869,800
12020145	License Renewal of Private Hospitals/Clinics	Ministry of Health	250,000	0.00	0.00	(250,000.00)	0.00
12020146	Fire Safety Licenses	Fire Service Directorate	1,000,000	405,000.00	40.50	(595,000.00)	819,500.00
12020147	Licenses Of Hotels and Restaurants	Ministry of Commerce, Industry and Co-operatives	100,000	0.00	0.00	(100,000.00)	0.00
12020149	Communication Equipment Installation Permit	Board of Internal Revenue	10,000,000	0.00	0.00	(10,000,000.00)	0.00
12020150	Hides & Skin Export Permit Licenses	Ministry of Agriculture & Natural Resources		0.00	0.00	0.00	0.00
12020154	Inspection Fees Stores	Ministry of Agriculture & Natural Resources	50,000	0.00	0.00	(50,000.00)	0.00
12020154	Inspection Fees Stores	Jigawa State Environmental Protection Authority [JISEPA]	1,000,000	743,400.00	74.34	(256,600.00)	828,950.00



Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:3

Fees General

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
<b>120204</b>	<b>Fees –General</b>		<b>1,366,933,000</b>	<b>1,116,796,875.04</b>	<b>81.70</b>	<b>(250,136,124.96)</b>	<b>1,372,216,125.32</b>
12020401	Court Fees	Sharia Court of Appeal	0.00	0.00	0.00	0.00	0.00
12020402	Miscellaneous Road Traffic Regulation Fees	Board of Internal Revenue	200,000	0.00	0.00	(200,000.00)	1,216,000.32
12020403	Earnings from Contract/Programme	Jigawa State Agricultural Research Institute	0.00	0.00	0.00	0.00	920,000.00
12020415	Trade Testing Fees	Ministry of Works & Transport	10,000,000	149,400.00	1.49	(9,850,600.00)	210,200.00
12020417	Contract Registration Fees	Due Process & Projects Monitoring Bureau	1,500,000	157,500.00	10.50	(1,342,500.00)	1,874,500.00
12020420	Pilgrims Welfare Fees	Pilgrims Welfare Board	3,500,000	222,297.40	6.35	(3,277,702.60)	23,500,288.00
12020426	Court Summons Fees	High Court of Justice	800,000	3,633,541.31	454.19	2,833,541.31	
12020426	Court Summons Fees	Sharia Court of Appeal	5,000,000	0.00	0.00	(5,000,000.00)	3,228,877.00
12020427	Tender Fees	Government House	100,000	0.00	0.00	(100,000.00)	0.00
12020427	Tender Fees	Administration & Finance Directorate	500,000	0.00	0.00	(500,000.00)	0.00
12020427	Tender Fees	Council Affairs Directorate	12,000,000	13,235,412.25	110.30	1,235,412.25	0.00
12020427	Tender Fees	Office of the Head of Civil Service	50,000	50,000.00	100.00	0.00	0.00
12020427	Tender Fees	Manpower Development Institute	500,000	0.00	0.00	(500,000.00)	0.00
12020427	Tender Fees	Office of the Auditor General	500,000	0.00	0.00	(500,000.00)	0.00
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦

12020427	Tender Fees	Local Government Service Commission	0.00	0.00	0.00	0.00	0.00
12020427	Tender Fees	Ministry of Agriculture & Natural Resources	500,000	0.00	0.00	(500,000.00)	0.00
12020427	Tender Fees	Budget & Economic Planning Directorate	500,000	0.00	0.00	(500,000.00)	0.00
12020427	Tender Fees	Ministry of Commerce, Industry and Co-operatives	500,000	0.00	0.00	(500,000.00)	0.00
12020427	Tender Fees	Mineral Resources Development Agency	50,000	0.00	0.00	(50,000.00)	0.00
12020427	Tender Fees	Directorate of Economic Empowerment	1,000,000	75,354,000.00	7535.40	74,354,000.00	0.00
12020427	Tender Fees	Ministry of Works & Transport	5,000,000	1,697,100.00	33.94	(3,302,900.00)	0.00
12020427	Tender Fees	Rural Electricity Board	400,000	0.00	0.00	(400,000.00)	0.00
12020427	Tender Fees	Ministry of Water Resources	200,000	0.00	0.00	(200,000.00)	0.00
12020427	Tender Fees	Rural Water Supply & Sanitation Agency	15,000,000	0.00	0.00	(15,000,000.00)	0.00
12020427	Tender Fees	Small Town Water Supply Agency	1,400,000	0.00	0.00	(1,400,000.00)	0.00
12020427	Tender Fees	Ministry of Land, Housing, Urban & Regional Planning Development	200,000	0.00	0.00	(200,000.00)	0.00
12020427	Tender Fees	Dutse Capital Development Agency	2,000,000	0.00	0.00	(2,000,000.00)	0.00
12020427	Tender Fees	High Court of Justice	200,000	0.00	0.00	(200,000.00)	0.00
12020427	Tender Fees	Sharia Court of Appeal	500,000	0.00	0.00	(500,000.00)	0.00
12020427	Tender Fees	Ministry of Women Affairs & Social Development	100,000	0.00	0.00	(100,000.00)	0.00
12020427	Tender Fees	Ministry of Education Science & Technology	3,750,000	2,590,000.00	69.07	(1,160,000.00)	0.00
12020427	Tender Fees	State Universal Basic Edu Board	29,000,000	0.00	0.00	(29,000,000.00)	46,129,486.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020427	Tender Fees	Library Board	10t	0.00			0.00
12020427	Tender Fees	Agency for Mass Education	100,000	0.00	0.00	(100,000.00)	0.00
12020427	Tender Fees	Nomadic Education Agency	1,000,000	0.00	0.00	(1,000,000.00)	0.00
12020427	Tender Fees	Jigawa State Polytechnic	2,000,000	1,100,300.00	55.02	(899,700.00)	0.00
12020427	Tender Fees	Bilyaminu Usman Polytechnic Hadejia	3,000,000		0.00	(3,000,000.00)	0.00

12020427	Tender Fees	Jigawa State College of Education	1,000,000	118,710.00	11.87	(881,290.00)	0.00
12020427	Tender Fees	Sule Lamido University, K/Hausa	500,000	1,265,000.00	253.00	765,000.00	0.00
12020427	Tender Fees	Science & Technical Education Board	800,000	0.00	0.00	(800,000.00)	0.00
12020427	Tender Fees	Jigawa State College of Islamic Legal Studies	300,000	0.00	0.00	(300,000.00)	0.00
12020427	Tender Fees	Institute of Information Technology	1,000,000	255,000.00	25.50	(745,000.00)	0.00
12020427	Tender Fees	Islamic Education Board	250,000	0.00	0.00	(250,000.00)	0.00
12020427	Tender Fees	Ministry of Health	3,000,000	114,000.00	3.80	(2,886,000.00)	0.00
12020427	Tender Fees	Primary Health Care Development Agency	2,507,000	0.00	0.00	(2,507,000.00)	0.00
12020427	Tender Fees	Ministry of Information, Youth, Sports and Culture	200,000	0.00	0.00	(200,000.00)	0.00
12020427	Tender Fees	Ministry of Environment	500,000	198,000.00	39.60	(302,000.00)	0.00
12020427	Tender Fees	Jigawa State Environmental Protection Authority [JISEPA]	200,000	0.00	0.00	(200,000.00)	0.00
12020427	Tender Fees	Ministry For Local Government	200,000	0.00	0.00	(200,000.00)	0.00
12020432	Pharmaceutical Inspection Fees	Ministry of Health	800,000	880,000.00	110.00	80,000.00	575,625.00
12020438	Survey/Planning/Building Fees	Ministry of Land, Housing, Urban & Regional Planning Development	3,000,000	2,261,116.70	75.37	(738,883.30)	1,958,000.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020441	Laboratory Fees	State Agric. Research Institute	50,000	0.00	0.00	(50,000.00)	0.00
12020441	Laboratory Fees	Ministry of Works & Transport	2,000,000	0.00	0.00	(2,000,000.00)	32,238,611.00
12020441	Laboratory Fees	Babura General Hospital	1,500,000	2,667,753.00	177.85	1,167,753.00	0.00
12020441	Laboratory Fees	Birnin kudu General Hospital	2,400,000	4,555,700.00	189.82	2,155,700.00	0.00
12020441	Laboratory Fees	Birniwa General Hospital	2,000,000	3,115,085.00	155.75	1,115,085.00	0.00
12020441	Laboratory Fees	Dutse General Hospital	3,500,000	4,004,519.50	114.41	504,519.50	0.00
12020441	Laboratory Fees	Gumel General Hospital	1,500,000	3,539,430.00	235.96	2,039,430.00	0.00
12020441	Laboratory Fees	Gwaram General Hospital	1,000,000	6,214,060.00	621.41	5,214,060.00	0.00
12020441	Laboratory Fees	Hadejia General Hospital	2,400,000	11,035,911.28	459.83	8,635,911.28	0.00
12020441	Laboratory Fees	Hadejia Tuberculosis and Leprosy Hospital	400,000	0.00	0.00	(400,000.00)	0.00
12020441	Laboratory Fees	Jahun General Hospital	1,400,000	3,687,555.00	263.40	2,287,555.00	0.00
12020441	Laboratory Fees	Kafin Hausa[Bulangu] Cottage Hospital	1,150,000	1,501,750.00	130.59	351,750.00	0.00

12020441	Laboratory Fees	Kafin Hausa General Hospital	700,000	2,252,978.00	321.85	1,552,978.00	0.00
12020441	Laboratory Fees	Kazaure General Hospital	1,350,000	9,225,040.00	683.34	7,875,040.00	0.00
12020441	Laboratory Fees	Ringim General Hospital	750,000	6,214,060.00	828.54	5,464,060.00	0.00
12020441	Laboratory Fees	Auyo Local Government PHCD Management Office	50,000	0.00	0.00	(50,000.00)	0.00
12020441	Laboratory Fees	Babura Local Government PHCD Management Office	374,000	0.00	0.00	(374,000.00)	0.00
12020441	Laboratory Fees	Birnin kudu Local Government PHCD Management Office	300,000	0.00	0.00	(300,000.00)	0.00
12020441	Laboratory Fees	Birniwa Local Government PHCD Management Office	350,000	0.00	0.00	(350,000.00)	0.00
12020441	Laboratory Fees	Buji Local Government PHCD Management Office	180,000	0.00	0.00	(180,000.00)	0.00
12020441	Laboratory Fees	Dutse Local Government PHCD Management Office	150,000	0.00	0.00	(150,000.00)	0.00
12020441	Laboratory Fees	Gagarawa Local Government PHCD Management Office	120,000	0.00	0.00	(120,000.00)	0.00
12020441	Laboratory Fees	Garki Local Government PHCD	150,000	0.00	0.00	(150,000.00)	0.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020441	Laboratory Fees	Gumel Local Government PHCD Management Office	300,000	0.00	0.00	(300,000.00)	0.00
12020441	Laboratory Fees	Guri Local Government PHCD Management Office	150,000	0.00	0.00	(150,000.00)	0.00
12020441	Laboratory Fees	Gwaram Local Government PHCD Management Office	2,500,000	0.00	0.00	(2,500,000.00)	0.00
12020441	Laboratory Fees	Gwiwa Local Government PHCD Management Office	150,000	0.00	0.00	(150,000.00)	0.00
12020441	Laboratory Fees	Hadejia Local Government PHCD Management Office	420,000	0.00	0.00	(420,000.00)	0.00
12020441	Laboratory Fees	Jahun Local Government PHCD Management Office	450,000	0.00	0.00	(450,000.00)	0.00
12020441	Laboratory Fees	Kafin Hausa Local Government PHCD Management Office	250,000	0.00	0.00	(250,000.00)	0.00
12020441	Laboratory Fees	Kaugama Local Government PHCD Management Office	480,000	0.00	0.00	(480,000.00)	0.00

12020441	Laboratory Fees	Kazaure Local Government PHCD Management Office	250,000	0.00	0.00	(250,000.00)	0.00
12020441	Laboratory Fees	Kiri Kasamma Local Government PHCD Management Office	150,000	0.00	0.00	(150,000.00)	0.00
12020441	Laboratory Fees	Kiyawa Local Government PHCD Management Office	150,000	0.00	0.00	(150,000.00)	0.00
12020441	Laboratory Fees	Maigatari Local Government PHCD Management Office	300,000	0.00	0.00	(300,000.00)	0.00
12020441	Laboratory Fees	Malam Madori Local Government PHCD Management Office	1,462,000	0.00	0.00	(1,462,000.00)	0.00
12020441	Laboratory Fees	Miga Local Government PHCD Management Office	450,000	0.00	0.00	(450,000.00)	0.00
12020441	Laboratory Fees	Ringim Local Government PHC	200,000	0.00	0.00	(200,000.00)	0.00
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020441	Laboratory Fees	Roni Local Government PHCD Management Office	200,000	0.00	0.00	(200,000.00)	0.00
12020441	Laboratory Fees	Sule Tankarkar Local Government PHCD Management Office	170,000	0.00	0.00	(170,000.00)	0.00
12020441	Laboratory Fees	Taura Local Government PHCD Management Office	170,000	0.00	0.00	(170,000.00)	0.00
12020441	Laboratory Fees	Yankwashi Local Government PHCD Management Office	150,000	0.00	0.00	(150,000.00)	0.00
12020445	Change of Ownership Fees	Jigawa State Housing Authority	700,000	0.00	0.00	(700,000.00)	0.00
12020446	Agricultural/Veterinary Services Fees	Ministry of Agriculture & Natural Resources	200,000	0.00	0.00	(200,000.00)	0.00
12020447	Lord Use Fees	Ministry of Agriculture & Natural Resources	700,000	0.00	0.00	(700,000.00)	0.00
12020447	Lord Use Fees	Ministry of Land, Housing, Urban & Regional Planning Development	10t	0.00			0.00
12020447	Lord Use Fees	Urban Development Board	2,000,000	5,700,000.00	285.00	3,700,000.00	0.00
12020448	Development Levies	Mineral Resources Development Agency	500,000		0.00	(500,000.00)	0.00
12020448	Development Levies	Jigawa State Housing Authority	400,000	350,600.00	87.65	(49,400.00)	0.00
12020448	Development Levies	Urban Development Board	5,000,000	8,700,000.00	174.00	3,700,000.00	308,843,604.00
12020448	Development Levies	Dutse Capital Development Agency	1,000,000		0.00	(1,000,000.00)	0.00

12020449	Business/Trade Operating Fees	Ministry of Commerce, Industry and Co-operatives	3,000,000	1,203,000.00	40.10	(1,797,000.00)	0.00
12020449	Business/Trade Operating Fees	Sule Lamido University, K/Hausa	300,000	1,130,933.00	376.98	830,933.00	0.00
12020452	School/Tuition/Examination Fees	Jigawa State College of Education	96,000,000	37,962,200.00	39.54	(58,037,800.00)	0.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020452	School/Tuition/Examination Fees	Sule Lamido University, K/Hausa	6,250,000	1,745,000.00	27.92	(4,505,000.00)	0.00
12020452	School/Tuition/Examination Fees	Jigawa State College of Islamic Legal Studies	72,500,000	80,308,904.50	110.77	7,808,904.50	0.00
12020452	School/Tuition/Examination Fees	Institute of Information Technology	102,400,000	60,134,828.00	58.73	(42,265,172.00)	273,660,911.00
12020452	School/Tuition/Examination Fees	Scholl of Health Technology	22,000,000	20,455,695.00	92.98	(1,544,305.00)	0.00
12020453	Application Fees	Civil Service Commission	200,000	177,500.00	88.75	(22,500.00)	0.00
12020453	Application Fees	State Universal Basic Education Board	850,000	0.00	0.00	(850,000.00)	0.00
12020453	Application Fees	Jigawa State Polytechnic	9,000,000	6,149,196.67	68.32	(2,850,803.33)	0.00
12020453	Application Fees	Science & Technical Education Board	100,000	0.00	0.00	(100,000.00)	0.00
12020453	Application Fees	Jigawa State College of Islamic Legal Studies	7,200,000	13,329,505.00	185.13	6,129,505.00	14,083,955.00
12020455	School/Tuition/Examination/ Examination Fees- Postgraduate	Jigawa State College of Education	9,000,000	8,946,580.00	99.41	(53,420.00)	0.00
12020455	School/Tuition/Examination/ Examination Fees- Postgraduate	Sule Lamido University, K/Hausa	100,000,000	107,668,892.00	107.67	7,668,892.00	0.00
12020455	School/Tuition/Examination/ Examination Fees- Postgraduate	Dutse Model/Capital School	100,000,000	97,990,848.21	97.99	(2,009,151.79)	162,343,981.00
12020455	School/Tuition/Examination/ Examination Fees- Postgraduate	Institute of Information Technology	75,000,000	38,110,930.63	50.81	(36,889,069.37)	0.00

12020455	School/Tuition/Examination/Examination Fees-Postgraduate	Ministry of Health	50,000	0.00	0.00	(50,000.00)	0.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020455	School/Tuition/Examination/Examination Fees-Postgraduate	School of Nursing Birnin Kudu	3,000,000	23,158,605.00	771.95	20,158,605.00	0.00
12020455	School/Tuition/Examination/Examination Fees-Postgraduate	School of Nursing Hadejia	0.00	5,347,084.00		5,347,084.00	0.00
12020456	School/Tuition/Registration/Examination Fees	Ministry of Education Science & Technology	10t	0.00		0.00	0.00
12020456	School/Tuition/Registration/Examination Fees	Jigawa State Polytechnic	89,000,000	81,010,503.33	91.02	(7,989,496.67)	0.00
12020456	School/Tuition/Registration/Examination Fees	Bilyaminu Usman Polytechnic Hadejia	55,000,000	17,150,460.50	31.18	(37,849,539.50)	46,691,117.00
12020456	School/Tuition/Registration/Examination Fees	School of Widwifery Birnin kudu	13,480,000	20,353,526.20	150.99	6,873,526.20	0.00
12020462	Publication Fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,200,000	856,200.00	71.35	(343,800.00)	0.00
12020460	Building plan approval fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,500,000	168,000.00	11.20	(1,332,000.00)	0.00
12020461	Title transfer fees	Ministry of Land, Housing, Urban & Regional Planning Development	100,000	1,420,000.00	1420.00	1,320,000.00	0.00
12020463	Hospital Services Charges	Jahun General Hospital	550,000	285,300.00	51.87	(264,700.00)	0.00
12020464	Hospital Services Charges	Babura General Hospital	500,000	1,325,429.00	265.09	825,429.00	30,492,253.00
12020464	Hospital Services Charges	Birnin kudu General Hospital	2,400,000	0.00	0.00	(2,400,000.00)	0.00
12020464	Hospital Services Charges	Birniwa General Hospital	500,000	300,450.00	60.09	(199,550.00)	0.00
12020464	Hospital Services Charges	Dutse General Hospital	2,500,000	4,156,168.00	166.25	1,656,168.00	0.00
12020464	Hospital Services Charges	Gumel General Hospital	500,000	0.00	0.00	(500,000.00)	0.00
12020464	Hospital Services Charges	Gwaram General Hospital	1,500,000	4,317,020.00	287.80	2,817,020.00	0.00
12020464	Hospital Services Charges	Hadejia General Hospital	1,600,000	4,811,720.00	300.73	3,211,720.00	0.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>

			<b>ESTIMATES ₦</b>				
12020464	Hospital Services Charges	Hadejia Tuberculosis and Leprosy Hospital				-	0.00
12020464	Hospital Services Charges	Jahun General Hospital	1,200,000	8,459,890.00	704.99	7,259,890.00	0.00
12020464	Hospital Services Charges	Kafin Hausa[Bulangu] Cottage Hospital	1,250,000	1,888,300.00	151.06	638,300.00	0.00
12020464	Hospital Services Charges	Kafin Hausa General Hospital	1,000,000	886,690.00	88.67	(113,310.00)	0.00
12020464	Hospital Services Charges	Kazaure General Hospital	2,150,000	3,145,206.00	146.29	995,206.00	0.00
12020464	Hospital Services Charges	Kazaure Psychiatric Hospital	100,000	50,600.00	50.60	(49,400.00)	0.00
12020464	Hospital Services Charges	Ringim General Hospital	2,200,000	11,073,830.00	503.36	8,873,830.00	0.00
12020467	Training Fees	Manpower Development Institute	10,000,000	0.00	0.00	(10,000,000.00)	0.00
12020467	Training Fees	Bilyaminu Usman Polytechnic Hadejia	0.00	0.00	0.00	0.00	0.00
12020469	Vaccination Charges	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00	0.00	0.00
12020469	Vaccination Charges	Farmers & Herdsmen Board	600,000	0.00	0.00	(600,000.00)	0.00
12020470	Hide and Skin Inspection	Ministry of Agriculture & Natural Resources	50,000	0.00	0.00	(50,000.00)	0.00
12020471	Private Schools Registration	Ministry of Education Science & Technology	500,000	830,000.00	166.00	330,000.00	0.00
12020472	Certificates of Road Worthiness	Ministry of Works & Transport	4,000,000	1,150,000.00	28.75	(2,850,000.00)	2,809,500.00
12020473	Non Refundable Land Application Fees	Ministry of Land, Housing, Urban & Regional Planning Development	3,000,000	2,520,100.00	84.00	(479,900.00)	4,268,200.00
12020474	High Ways Fees	Ministry of Works & Transport	4,000,000	460,000.00	11.50	(3,540,000.00)	0.00
12020475	Heavy Duty Permit	Ministry of Works & Transport	2,500,000		0.00	(2,500,000.00)	0.00
12020476	Vehicles Inspection	Ministry of Works & Transport	200,000	0.00	0.00	(200,000.00)	0.00
12020477	Registration of Audit & Accounting Firms	Office of the Auditor General	450,000	360,000.00	80.00	(90,000.00)	310,000.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020479	Motor Vehicle/Taxi/Motorcycle Registration Fees	Board of Internal Revenue	2,000,000	220,000.00	11.00	(1,780,000.00)	450,600.00



12020479	Motor Vehicle/Taxi/Motorcycle Registration Fees	Ministry of Works & Transport	10t	0.00	0.00	0.00	0.00
12020482	Women Co-operative Development Fees	MINISTRY of Women Affairs & Social Development	20,000	0.00	0.00	(20,000.00)	0.00
12020483	Certificate of Occupancy	Ministry of Land, Housing, Urban & Regional Planning Development	100,000,000	398,207.79	0.40	(99,601,792.21)	103,211,100.00
12020484	Registration of Private Medical Institutions	Ministry of Health	700,000	170,000.00	24.29	(530,000.00)	485,000.00
12020485	Consultancy Service Fees	Jigawa Agricultural Reseach Institute	200,000	0.00	0.00	(200,000.00)	0.00
12020485	Consultancy Service Fees	Bilyaminu Usman Polytechnic Hadejia	9,000,000	2,578,135.00	28.65	(6,421,865.00)	5,110,375.00
12020485	Consultancy Service Fees	Institute of Information Technology	20,000,000	811,150.00	4.06	(19,188,850.00)	0.00
12020487	Layout Designation Fees	Urban Development Board	1,500,000	3,200,000.00	213.33	1,700,000.00	3,000,000.00
12020491	Water Legalization Fees	Small Town Water Supply Agency	9,000,000	0.00	0.00	(9,000,000.00)	2,743,292.00
12020492	Water Charges	Jigawa State Water Board	23,000,000	0.00	0.00	(23,000,000.00)	10,830,000.00
12020493	Auto-Mechanic Registration Fees	Board of Internal Revenue	1,000,000	17,934,614.50	1793.46	16,934,614.50	0.00
12020494	Annual Communication Equipment Installation Fees	Board of Internal Revenue	10,000,000	83,000.00	0.83	(9,917,000.00)	0.00
12020495	Passenger Manifest and Way Bill Charges	Board of Internal Revenue	3,000,000	808,000.00	26.93	(2,192,000.00)	1,239,000.00
12020497	Vetting of C/Agreement	Ministry of Justice	219,000,000	243,748,853.27	111.30	24,748,853.27	289,791,650.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020498	Meat Inspection Fees	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00	0.00	0.00
12020499	Slaughter Stock Fees	Ministry of Agriculture & Natural Resources	200,000	0.00	0.00	(200,000.00)	0.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:4

Fines General

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
120205	Fines –General	Consolidated	8,100,000	9,591,290.00	118.41	1,491,290.00	9,094,946.00
12020502	Court Fines	High Court of Justice	100,000		218.01	(118,010.00)	0.00
12020501	Fines/Penalties	Sule Lamido University, K/Hausa	8,000,000	9,373,280.06	117.17	(1,373,280.00)	9,094,946.00

**Jigawa State Government of Nigeria**  
**Report of the Auditor General**

Note No. 4:5

Sales General

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
<b>120206</b>	<b>Sales –General</b>	<b>Consolidated</b>	<b>547,735,000</b>	<b>368,642,397.08</b>	<b>67.30</b>	<b>(179,092,602.92)</b>	<b>353,492,566.55</b>
12020601	Sales of Journals & Publications	Budget & Economic Planning Directorate	50,000	56,000.00	112.00	6,000.00	-
12020601	Sales of Journals & Publications	Jigawa State College of Education	10t	-			-
12020601	Sales of Journals & Publications	Sule Lamido University, K/Hausa	300,000	1,184,180.00	394.73	884,180.00	7,219,500.00
12020601	Sales of Journals & Publications	Ministry of Information, Youth, Sports and Culture	10t	-			-
12020603	Sales Of Cards	Directorate of Salary and Pension Administration	30,000	-	0.00	(30,000.00)	
12020603	Sales Of Cards	Sule Lamido University, K/Hausa	100,000	-	0.00	(100,000.00)	
12020603	Sales Of Cards	Babura General Hospital	1,000,000	75,050.00	7.51	(924,950.00)	
12020603	Sales Of Cards	Birnin kudu General Hospital	3,600,000	2,259,020.00	62.75	(1,340,980.00)	
12020603	Sales Of Cards	Birniwa General Hospital	2,000,000	750,000.00	37.50	(1,250,000.00)	
12020603	Sales Of Cards	Dutse General Hospital	3,000,000	1,337,035.00	44.57	(1,662,965.00)	

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020603	Sales Of Cards	Gumel General Hospital	1,000,000	293,280.00	29.33	(706,720.00)	
12020603	Sales Of Cards	Gwaram General Hospital	2,000,000	2,126,500.00	106.33	126,500.00	
12020603	Sales Of Cards	Hadejia General Hospital	3,000,000	3,041,068.00	101.37	41,068.00	
12020603	Sales Of Cards	Hadejia Tuberculosis and Leprosy Hospital	300,000	-	0.00	(300,000.00)	
12020603	Sales Of Cards	Jahun General Hospital	800,000	1,063,530.00	132.94	263,530.00	
12020603	Sales Of Cards	Kafin Hausa[Bulangu] Cottage Hospital	500,000	1,074,000.00	214.80	574,000.00	
12020603	Sales Of Cards	Kafin Hausa General Hospital	750,000	190,860.00	25.45	(559,140.00)	
12020603	Sales Of Cards	Kazaure General Hospital	500,000	5,212,139.00	1042.43	4,712,139.00	
12020603	Sales Of Cards	Kazaure Psychiatric Hospital	150,000	-	0.00	(150,000.00)	
12020603	Sales Of Cards	Ringim General Hospital	750,000	1,141,820.00	152.24	391,820.00	
12020603	Sales Of Cards	Auyo Local Government PHCD Management Office	230,000	-	0.00	(230,000.00)	
12020603	Sales Of Cards	Babura Local Government PHCD Management Office	200,000	-	0.00	(200,000.00)	
12020603	Sales Of Cards	Birnin kudu Local Government PHCD Management Office	110,000	-	0.00	(110,000.00)	
12020603	Sales Of Cards	Birniwa Local Government PHCD Management Office	400,000	-	0.00	(400,000.00)	
12020603	Sales Of Cards	Buji Local Government PHCD Management Office	340,000	-	0.00	(340,000.00)	
12020603	Sales Of Cards	Dutse Local Government PHCD Management Office	120,000	-	0.00	(120,000.00)	
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	100,000	-	0.00	(100,000.00)	

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020603	Sales Of Cards	Gumel Local Government PHCD Management Office	100,000	-	0.00	(100,000.00)	
12020603	Sales Of Cards	Guri Local Government PHCD Management Office	50,000	-	0.00	(50,000.00)	
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 Local Government PHCD Management Office	150,000	-	0.00	(150,000.00)	
12020603	Sales Of Cards	Jahun Local Government PHCD Management Office	300,000	-	0.00	(300,000.00)	
12020603	Sales Of Cards	Kafin Hausa Local Government PHCD Management Office	200,000	-	0.00	(200,000.00)	
12020603	Sales Of Cards	Kaugama Local Government PHCD Management Office	210,000	-	0.00	(210,000.00)	
12020603	Sales Of Cards	Kazaure Local Government PHCD Management Office	150,000	-	0.00	(150,000.00)	
12020603	Sales Of Cards	Kiri Kasamma 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)	
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)	

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020603	Sales Of Cards	Miga Local Government PHCD Management Office	300,000	-	0.00	(300,000.00)	
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)	
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)	
12020603	Sales Of Cards	Rasheed Shekoni Specialist Hospital	7,000,000	-	0.00	(7,000,000.00)	37,797,490.55
12020604	Sales of Stores, Scraps, Unserviceable Items	Sule Lamido University, K/Hausa	300,000	243,000.00	0.00	(300,000.00)	-
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, etc.	Ministry of Agriculture & Natural Resources	10t	-	-	-	-
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, etc.	Jigawa State Agricultural Research Institute	1,500,000	-	0.00	(1,500,000.00)	-
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, etc.	Jigawa State Agricultural & Rural Development Authority	2,000,000	-	0.00	(2,000,000.00)	-
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦

12020612	Proceeds from Sale of Drugs & Medications	Babura General Hospital	3,000,000	98,501,830.00	3283.39	95,501,830.00	
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu General Hospital	10t	19,108,770.00		17,608,770.00	
12020612	Proceeds from Sale of Drugs & Medications	Birniwa General Hospital	1,500,000	1,025,300.00	34.18	(1,974,700.00)	
12020612	Proceeds from Sale of Drugs & Medications	Gumel General Hospital	3,000,000	24,808,061.00	1653.87	23,308,061.00	
12020612	Proceeds from Sale of Drugs & Medications	Gwaram General Hospital	1,500,000	8,355,430.00	167.11	3,355,430.00	
12020612	Proceeds from Sale of Drugs & Medications	Hadejia General Hospital	5,000,000	15,598,214.08	311.96	10,598,214.08	20,933,034.00
12020612	Proceeds from Sale of Drugs & Medications	Hadejia Tuberculoses and Leprosy Hospital	300,000	-	0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Jahun General Hospital	2,050,000	20,740,183.00	1011.72	18,690,183.00	
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa[Bulangu] Cottage Hospital	1,100,000	9,209,045.00	837.19	8,109,045.00	
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa General Hospital	350,000	-	0.00	(350,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Kazaure General Hospital	2,000,000	18,873,886.00	943.69	16,873,886.00	
12020612	Proceeds from Sale of Drugs & Medications	Ringim General Hospital	2,300,000	11,073,830.00	481.47	8,773,830.00	
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020612	Proceeds from Sale of Drugs & Medications	Auyo Local Government PHCD Management Office	420,000	-	0.00	(420,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Babura Local Government PHCD Management Office	176,000	-	0.00	(176,000.00)	

12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu Local Government PHCD Management Office	340,000	-	0.00	(340,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Buji Local Government PHCD Management Office	180,000	-	0.00	(180,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Kiyawa Local Government PHCD Management Office	150,000	-	0.00	(150,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Malam Madori Local Government PHCD Management Office	250,000	-	0.00	(250,000.00)	
12020614	Sales of Government Buildings	Jigawa state Housing Authority	107,000,000	-	0.00	(107,000,000.00)	1,316,000.00
12020616	Sales of Application Forms	Establishment and Service Matters Directorate	300,000	-	0.00	(300,000.00)	
12020616	Sales of Application Forms	Manpower Development and Training Directorate	500,000	151,000.00	30.20	(349,000.00)	
12020616	Sales of Application Forms	Manpower Development Institute	50,000	745,000.00	1490.00	695,000.00	
12020616	Sales of Application Forms	Directorate of Local Government Audit	10t	-		#VALUE!	
12020616	Sales of Application Forms	Civil Service Commission		-		-	
12020616	Sales of Application Forms	Local Government Service Commission	1,000,000	-	0.00	(1,000,000.00)	
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020616	Sales of Application Forms	State Independent Electoral Commission	200,000,000	75,900,000.00	37.95	(124,100,000.00)	13,745,304.00
12020616	Sales of Application Forms	Ministry of Finance and Economic Planning	8,000,000	4,621,969.00	57.77	(3,378,031.00)	
12020616	Sales of Application Forms	Jigawa state Housing Authority	100,000	237,000.00		137,000.00	
12020616	Sales of Application Forms	Judicial Service Commission	40,000	36,000.00	90.00	(4,000.00)	
12020616	Sales of Application Forms	Ministry of Education Science & Technology	10t	-			
12020616	Sales of Application Forms	Agency for Mass Education	250,000	-	0.00	(250,000.00)	



12020616	Sales of Application Forms	Bilyaminu Usman Polytechnic Hadejia	9,000,000	1,228,955.00	13.66	(7,771,045.00)	
12020616	Sales of Application Forms	Jigawa State College of Education	14,000,000	2,810,350.00	20.07	(11,189,650.00)	
12020616	Sales of Application Forms	Sule Lamido University, K/Hausa	6,000,000	11,687,736.00	194.80	5,687,736.00	
12020616	Sales of Application Forms	Jigawa State Scholarship Board	8,000,000	5,010,380.00	62.63	(2,989,620.00)	
12020616	Sales of Application Forms	Dutse Model/Capital School	3,000,000	-	0.00	(3,000,000.00)	
12020616	Sales of Application Forms	Institute of Information Technology	3,000,000	1,236,000.00	41.20	(1,764,000.00)	
12020616	Sales of Application Forms	Islamic Education Board	290,000	-	0.00	(290,000.00)	
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020616	Sales of Application Forms	School of Nursing Birnin Kudu	17,000,000	4,949,165.00	29.11	(12,050,835.00)	
12020616	Sales of Application Forms	School of Midwifery Birnin kudu	7,500,000	6,125,180.00	81.67	(1,374,820.00)	
12020616	Sales of Application Forms	School of Health Technology	2,000,000	6,095,166.00	304.76	4,095,166.00	
12020616	Sales of Application Forms	Ministry of Information, Youth, Sports and Culture	-	50,000.00	0.00	50,000.00	
12020616	Sales of Application Forms	History and culture Bureau	200,000	-	0.00	(200,000.00)	
12020623	Advertisement	Ministry of Information, Youth, Sports and Culture	250,000	-	0.00	(250,000.00)	
12020623	Advertisement	Jigawa State Television	12,000,000	-	0.00	(12,000,000.00)	
12020623	Advertisement	Jigawa State Broadcasting Corporation [Radio]	34,000,000	-	0.00	(34,000,000.00)	33,449,138.00
12020624	Livestock Sales	Ministry of Agriculture & Natural Resources	1,000,000	-	0.00	(1,000,000.00)	
12020624	Livestock Sales	Bilyaminu Usman Polytechnic Hadejia	4,000,000	416,465.00	10.41	(3,583,535.00)	105,000.00
12020626	Sales of Buffer Stored Grains	Ministry of Agriculture & Natural Resources	50,000,000	-	0.00	(50,000,000.00)	238,927,100.00
12020626	Sales of Fertilizer	Ministry of Agriculture & Natural Resources	10t	-			

12020630	Sale of Women Centre Products and Hire of Equipments	Ministry of Women Affairs & Social Development	50,000	-	0.00	(50,000.00)	-
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020630	Sale of Women Centre Products/Hire of Equipment	Agency for Mass Education	50,000	-	0.00	(50,000.00)	-
<b>120206</b>	<b>Sales –General</b>		<b>547,735,000</b>	<b>368,642,397.08</b>	<b>67.30</b>	<b>(179,092,602.92)</b>	<b>353,492,566.55</b>
12020601	Sales of Journals & Publications	Budget & Economic Planning Directorate	50,000	56,000.00	112.00	6,000.00	-
12020601	Sales of Journals & Publications	Jigawa State College of Education	10t	-			-
12020601	Sales of Journals & Publications	Sule Lamido University, K/Hausa	300,000	1,184,180.00	394.73	884,180.00	7,219,500.00
12020601	Sales of Journals & Publications	Ministry of Information, Youth, Sports and Culture	10t	-			-

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:6

Earnings General

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
<b>120207</b>	<b>Earnings –General</b>	<b>Consolidated</b>	<b>189,192,000</b>	<b>62,456,605.40</b>	<b>33.01</b>	<b>126,735,394.60</b>	<b>92,652,206.00</b>
12020700	Dividend on Investment	Ministry of Finance and Economic Planning	200,000	0.00	0.00	200,000	0.00
12020703	Earning from Hire of Plants & Equipment	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00	0.00	28,500.00
12020703	Earning from Hire of Plants & Equipment	Jigawa Road Maintenance Agency	4,000,000	0.00	0.00	4,000,000.00	0.00
12020703	Earning from Hire of Plants & Equipment	Bilyaminu Usman Polytechnic Hadejia	1,000,000	0.00	0.00	1,000,000.00	0.00
12020707	Earning from Medical Services	Birnin kudu General Hospital	3,600,000	3,905,980.00	108.50	(305,980.00)	0.00
12020707	Earning from Medical Services	Gumel General Hospital	2,000,000	5,284,960.00	264.25	(3,284,960.00)	0.00
12020707	Earning from Medical Services	Hadejia General Hospital	250,000	13,211,152.00	5284.46	(12,961,152.00)	0.00
12020707	Earning from Medical Services	Kafin Hausa General Hospital	1,200,000	0.00	0.00	1,200,000.00	0.00

12020707	Earning from Medical Services	Rasheed Shekoni Specialist Hospital	30,000,000	0.00	0.00	30,000,000.00	29,395,755.00
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020710	Earning from Guest Houses	Manpower Development Institute	17,250,000	0.00	0.00	17,250,000.00	0.00
12020710	Earning from Guest Houses	Sule Lamido University, K/Hausa	10,000,000	8,255,001.00	82.55	1,744,999.00	0.00
12020710	Earning from Guest Houses	Ministry of Information, Youth, Sports and Culture	300,000	0.00	0.00	300,000.00	0.00
12020713	Earnings from Library Services	Library Board	1,000,000	595,000.00	59.50	405,000.00	0.00
12020714	Earnings from ICT Services	Manpower Development Institute	4,000,000	0.00	0.00	4,000,000.00	0.00
12020714	Earnings from ICT Services	Bilyaminu Usman Polytechnic Hadejia	1,000,000	0.00	0.00	1,000,000.00	0.00
12020716	Earnings from Information Equipment	Ministry of Information, Youth, Sports and Culture	500,000	20,000.00	4.00	480,000.00	0.00
12020716	Earnings from Information Equipment	History and culture Bureau	1,500,000	0.00	0.00	1,500,000.00	20,000.00
12020717	Earnings from Shows & Exhibitions	Ministry of Agriculture & Natural Resources	2,000,000	0.00	0.00	2,000,000.00	0.00
12020717	Earnings from Shows & Exhibitions	History and culture Bureau	300,000	0.00	0.00	300,000.00	6,000.00
12020718	Irrigation Water Charges	Ministry of Agriculture & Natural Resources	1,500,000	0.00	0.00	1,500,000.00	0.00
12020719	Farm Plot and Land Charges	Ministry of Agriculture & Natural Resources	0.00	0.00	#DIV/0!	0.00	0.00
12020719	Farm Plot and Land Charges	Ministry of Land, Housing, Urban & Regional Planning	0.00	0.00	#DIV/0!	0.00	0.00

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
12020720	Hire of Sump Lorry	Ministry of Works & Transport	400,000	56,000.00	14.00	344,000.00	0.00
12020722	Drug Revolving Fund	Dutse General Hospital	3,000,000	16,804,130.40	560.14	(13,804,130.40)	
12020722	Drug Revolving Fund	Dutse Local Government PHCD Management Office	480,000	0.00	0.00	(480,000.00)	0.00
12020722	Drug Revolving Fund	Gagarawa Local Government PHCD Management Office	96,000	0.00	0.00	(96,000.00)	0.00
12020722	Drug Revolving Fund	Garki Local Government PHCD Management Office	50,000	0.00	0.00	(50,000.00)	0.00
12020722	Drug Revolving Fund	Gumel Local Government PHCD Management Office	350,000	0.00	0.00	(350,000.00)	0.00
12020722	Drug Revolving Fund	Guri Local Government PHCD Management Office	200,000	0.00	0.00	(200,000.00)	0.00
12020722	Drug Revolving Fund	Gwaram Local Government PHCD Management Office	5,000,000	0.00	0.00	(5,000,000.00)	0.00
12020722	Drug Revolving Fund	Gwiwa Local Government PHCD Management Office	250,000	0.00	0.00	250,000.00	0.00
12020722	Drug Revolving Fund	Hadejia Local Government PHCD Management Office	120,000	0.00	0.00	120,000.00	0.00
12020722	Drug Revolving Fund	Jahun Local Government PHCD Management Office	500,000	0.00	0.00	500,000.00	0.00
12020722	Drug Revolving Fund	Kafin Hausa Local Government PHCD Management Office	900,000	0.00	0.00	900,000.00	0.00
12020722	Drug Revolving Fund	Kaugama Local Government PHCD Management Office	320,000	0.00	0.00	320,000.00	0.00
ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦

12020722	Drug Revolving Fund	Kazaure Local Government PHCD Management Office	350,000	0.00	0.00	(350,000.00)	0.00
12020722	Drug Revolving Fund	Kiri Kasamma Local Government PHCD Management Office	250,000	0.00	0.00	(250,000.00)	0.00
12020722	Drug Revolving Fund	Malam Madori Local Government PHCD Management Office	300,000	0.00	0.00	300,000.00)	0.00
12020722	Drug Revolving Fund	Maigatari Local Government PHCD Management Office	500,000	0.00	0.00	500,000.00)	0.00
12020722	Drug Revolving Fund	Ringim Local Government PHCD Management Office	400,000	0.00	0.00	400,000.00)	0.00
12020722	Drug Revolving Fund	Roni Local Government PHCD Management Office	200,000	0.00	0.00	200,000.00)	0.00
12020722	Drug Revolving Fund	Sule Tankarkar Local Government PHCD Management Office	270,000	0.00	0.00	270,000.00)	0.00
12020722	Drug Revolving Fund	Taura Local Government PHCD Management Office	400,000	0.00	0.00	400,000.00)	0.00
12020722	Drug Revolving Fund	Yankwashi Local Government PHCD Management Office	250,000	0.00	0.00	250,000.00)	0.00
12020722	Drug Revolving Fund	Rasheed Shekoni Specialist Hospital	10,000,000	0.00	0.00	10,000,000.00)	13,327,244.00
12020723	Car Hire/SUV Service	Sule Lamido University, K/Hausa	6,150,000	4,193,689.00	68.19	(1,956,311.00)	0.00
12020724	Catering Services	Manpower Develop. Institute	3,000,000	0.00	0.00	(3,000,000.00)	0.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2018 RECEIPTS ₦</b>
12020724	Catering Services	Rasheed Shekoni Specialist Hospital	5,000,000	0.00	0.00	(5,000,000.00)	0.00

12020727	Export Free Proceeds	Ministry of Commerce, Industry and Co-operatives	900,000	0.00	0.00	(900,000.00)	0.00
12020728	Proceeds from Sale of Number Plates	Board of Internal Revenue	20,000,000	5,890,000.00	29.45	(14,110,000.00)	15,356,795.00
12020729	Earning from Parks & Garden	Ministry of Environment	1,500,000	312,500.00	20.83	(1,187,500.00)	83,000.00
12020730	Gate Fees	Ministry of Women Affairs & Social Development	10t	0.00	0.00	0.00	0.00
12020730	Gate Fees	History and culture Bureau	1,000,000	137,000.00	13.70	(863,000.00)	211,200.00
12020730	Gate Fees	Jigawa Sports Council	956,000	26,800.00	2.80	(929,200.00)	
12020731	Printing Revenue	Jigawa State Printing Press	4,500,000	3,764,393.00	83.65	(735,607.00)	1,920,000.00
12020732	Airport/Hajj Operation Proceeds	Ministry of Works & Transport	20,000,000	0.00	0.00	(20,000,000.00)	27,227,512.00
12020733	Earning from Hire of Halls	Manpower Development Institute	20,000,000	0.00	0.00	(20,000,000.00)	5,076,200.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:7

Rent on Government Buildings

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
120208	Rent on Government Buildings –General	Consolidated	6,320,000	16,411,773.08	259.68	10,091,773.08	78,980,140.63
12020801	Rent on Government Quarters	Jigawa state Housing Authority	6,000,000	16,411,773.08	273.53	10,411,773.08	78,980,140.63
12020803	Rent on Government Buildings	Jigawa state Housing Authority	320,000	0.00	0.00	(320,000.00)	0.00



Jigawa State Government of Nigeria  
Report of the Auditor General

Note No. 4:8

Rent on Land and Others  
For the Year Ended 31stDecember, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATIO	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS N	INDEX %	VARIANCE N	ACTUAL 2018 RECEIPTS N
120209	Rent on Land & Others - General	Consolidated	15,000,000	60,790,524.97	405.27	45,790,524.97	113,380,305.32
12020908	Ground Rent and Penalties	Ministry of Land, Housing, Urban & Regional Planning Development	15,000,000	60,790,525	405.27	45,790,524.97	113,380,305.32
12020910	Certificate of Temporary Permit	Ministry of Land, Housing, Urban & Regional Planning Development	10t	0.00	0.00	0.00	0.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:9

Repayments and Refunds [Loans & advances]

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATIO	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	2018 ACTUAL RECEIPTS ₦
<b>120210</b>	<b>Repayments &amp; Refund-General</b>	<b>Consolidated</b>	<b>1,058,080,000</b>	<b>1,019,609,163.57</b>	<b>96.36</b>	<b>(38,470,836.43)</b>	<b>1,657,441,699.65</b>
12021002	Motor Vehicle Advances	Ministry of Finance and Economic Planning	450,000,000	441,852,060.53	98.19	(8,147,939.47)	593,193,777.36
12021003	Bicycle Advance Repayment	Ministry of Finance and Economic Planning	36,000,000	32,456,721.22	90.16	(3,543,278.78)	22,507,314.95
12021004	Motor Vehicle Refurbishment Loan	Ministry of Finance and Economic Planning	76,900,000	75,867,413.56	98.66	(1,032,586.44)	119,721,584.77
12021006	Refunds	Directorate of Salary and Pension Administration	10t	0.00	0.00	0.00	0.00
12021006	Refunds	Ministry of Finance and Economic Planning	10t	0.00	0.00	0.00	0.00
12021007	Repayment of Loans to Parastatals	Ministry of Finance and Economic Planning	10t	0.00	0.00	0.00	0.00
12021008	Ox/Work Bull Loan Repayments	Ministry of Agriculture & Natural Resources	10t	0.00	0.00	0.00	0.00
12021009	Motor Cycle Loan Repayments	Ministry of Finance and Economic Planning	102,100,000	104,913,286.74	102.76	2,813,286.74	78,041,253.86

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATIO	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	2018 ACTUAL RECEIPTS ₦
12021000	Repayment of Sundry Loans	Ministry of Finance and Economic Planning	5,600,000	66,152,252.08	0.00	60,552,252.08	0.00
12021013	Refund Sundries	Bilyaminu Usman Polytechnic Hadejia	2,000,000	0.00	0.00	(2,000,000.00)	2,954,357.00
12021014	Recovery of Public Funds	Ministry of Finance and Economic Planning	380,000,000	298,367,429.44	78.52	(81,632,570.56)	841,023,411.71
12021015	Repayment of Owner Occupier	Jigawa State Housing Authority	5,480,000	0.00	0.00	(5,480,000.00)	0.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:i0

Interests Earned

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATIO	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	ACTUAL 2018 RECEIPTS ₦
<b>120212</b>	<b>Interest Earned – General</b>	<b>Consolidated</b>	<b>1,250,000,000</b>	<b>607,557,059.04</b>	<b>48.60</b>	<b>(642,442,940.96)</b>	<b>812,755,611.64</b>
12021210	Bank Interest	Ministry of Finance and Economic Planning	750,000,000	0.00	0.00	(750,000,000)	413,186,923.33
12021211	Interest on Treasury Bills	Ministry of Finance and Economic Planning	0.00	0.00	0.00	0.00	0.00
12021212	Other Interest>Returns on Government Investments	Ministry of Finance and Economic Planning	500,000,000	607,557,059.04	121.51	107,557,059.04	399,568,688.31

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 4:11

Reimbursements

For the Year Ended 31<sup>st</sup> December, 2019

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES ₦	2019 ACTUAL RECEIPTS ₦	INDEX %	VARIANCE ₦	2018 ACTUAL RECEIPTS ₦
120213	<b>Reimbursements</b>	<b>Consolidated</b>	<b>4,259,000,000</b>	<b>2,684,704,257.44</b>	<b>71.84</b>	<b>1,199,537,193.21</b>	<b>2,579,907,598.71</b>
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	110,000,000	108,540,000.00	98.67	(1,460,000)	108,540,000.00
12021309	Grants & Reimbursement from Local Government	Special Services Directorate	269,000,000	110,880,000.00	41.22	(158,120,000)	268,572,000.00
12021309	Grants & Reimbursement from Local Government	Directorate of Local Government Audit	280,000,000	253,257,038.02	90.45	(26,742,962)	257,609,975.68
12021309	Grants & Reimbursement from Local Government	Local Government Service Commission	560,000,000	479,514,076.08	85.63	(80,485,924)	515,219,951.35
12021309	Grants & Reimbursement from Local Government	Ministry of Works & Transport	650,000,000	589,408,800.00	90.68	(60,591,200)	565,879,800.00
12021309	Grants & Reimbursement from Local Government	Ministry of Water Resources	550,000,000	465,908,496.00	84.71	(84,091,504)	465,908,496.00
12021307	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	136,000,000	126,210,000.00	92.80	(9,790,000)	100,367,400.00

12021307	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	4,000,000	0.00	0.00	(4,000,000)	0.00
<b>ECON-CODE</b>	<b>DESCRIPTION</b>	<b>CONTROLLING ORGANISATION</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL RECEIPTS ₦</b>
12021309	Grants & Reimbursement from Local Government	Ministry For Local Government	280,000,000	254,785,847.34	90.99	(25,214,153)	281,609,975.68
12021300	Grants & Reimbursement from Local Government	Ministry of Information Youth, Sports & Culture	0.00	6,480,000.00	0.00	6,480,000	6,480,000.00
12021300	Grants & Reimbursement from Local Government	Jigawa Broadcasting Corporation [Radio]	0.00	9,720,000.00	0.00	9,720,000	9,720,000.00
12021309	Grants & Reimbursement from Local Government	State Independent Electoral Commission	300,000,000	0.00	0.00	(300,000,000)	0.00
12021309	Grants & Reimbursement from Local Government	Sule Lamido University Kafin Hausa	1,120,000,000	280,000,000.00	25.00	(840,000,000)	0.00
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	110,000,000	108,540,000.00	98.67	(1,460,000)	108,540,000.00
12021309	Grants & Reimbursement from Local Government	Special Services Directorate	269,000,000	110,880,000.00	41.22	(158,120,000)	268,572,000.00
12021309	Grants & Reimbursement from Local Government	Directorate of Local Government Audit	280,000,000	253,257,038.02	90.45	(26,742,962)	257,609,975.68

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 4: 11A**

**REIMBURSEMENTS [MONTHLY SUMMARY]**

**For the Year Ended 31st December, 2019**

<b>S/N</b>	<b>MONTH</b>	<b>2019 ACTUAL RECEIPTS N</b>	<b>INDEX OF TOTAL %</b>	<b>2018 ACTUAL RECEIPTS N</b>
	<b>CONSOLIDATED</b>	<b>2,684,704,257.44</b>	<b>100.00</b>	<b>2,579,907,598.71</b>
1	JANUARY	196,777,883.98	7.33	
2	FEBRUARY	194,646,648.17	7.25	
3	MARCH	194,464,484.03	7.24	
4	APRIL	193,718,840.25	7.22	
5	MAY	193,260,780.82	7.20	
6	JUNE	202,003,534.84	7.52	
7	JULY	206,358,171.65	7.69	
8	AUGUST	205,876,017.99	7.67	
9	SEPTEMBER	205,572,657.97	7.66	
10	OCTOBER	206,389,679.72	7.69	
11	NOVEMBER	205,889,200.22	7.67	
12	DECEMBER	199,746,357.80	7.44	
13	S/LAMIDO UNIVERSITY K/HAUSA	280,000,000.00	10.43	

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 5**

**Grant For Primary Education Financing [by L/Governments]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/N</b>	<b>MONTH</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX OF TOTAL %</b>	<b>2018 ACTUAL RECEIPTS ₦</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>14,828,652,921.78</b>	<b>100.00</b>	<b>15,557,511,076.10</b>
1	JANUARY	1,278,768,016.55	8.62	1,223,851,580.18
2	FEBRUARY	1,231,709,464.77	8.31	1,222,940,341.93
3	MARCH	1,219,592,641.30	8.22	1,220,419,678.66
4	APRIL	1,224,117,291.17	8.26	1,240,992,030.91
5	MAY	1,227,242,860.77	8.28	1,259,687,944.52
6	JUNE	1,222,882,801.10	95.63	1,463,188,130.23
7	JULY	1,218,725,341.05	98.95	1,253,518,329.54
8	AUGUST	1,215,016,840.38	99.62	1,256,898,236.22
9	SEPTEMBER	1,204,361,272.76	98.39	1,262,458,960.47
10	OCTOBER	1,202,819,636.17	98.01	1,261,536,176.22
11	NOVEMBER	1,291,071,193.00	105.58	1,254,254,955.11
12	DECEMBER	1,292,345,562.76	106.04	1,258,751,042.11
-	LEAVE TRANSPORT GRANT	0.00	0.00	379,013,670.00



**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 6**

**Local Governments 60% Contribution for PHCD Staff Cost**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/N</b>	<b>MONTH</b>	<b>2019 ACTUAL RECEIPTS ₦</b>	<b>INDEX OF TOTAL %</b>	<b>2018 ACTUAL RECEIPTS ₦</b>
	<b>CONSOLIDATED AMOUNT</b>	<b>625,265,650.79</b>	<b>100.0</b>	<b>1,410,822,807.71</b>
1	JANUARY	118,233,645.90	18.9	120,703,063.44
2	FEBRUARY	118,463,516.47	18.9	117,040,749.05
3	MARCH	116,131,182.41	18.6	115,175,978.67
4	APRIL	119,915,634.18	19.2	118,964,776.09
5	MAY	124,972,832.83	20.0	118,349,975.65
6	JUNE	27,548,839.00	4.4	111,062,188.39
7	JULY	0.00	0.00	115,283,793.98
8	AUGUST	0.00	0.00	111,794,307.45
9	SEPTEMBER	0.00	0.00	119,604,421.07
10	OCTOBER	0.00	0.00	120,997,798.18
11	NOVEMBER	0.00	0.00	121,082,532.60
12	DECEMBER	0.00	0.00	120,763,223.14

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 7**

**Aids And Grants [Summary]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>ECON. CODE</b>	<b>DESCRIPTION</b>	<b>2019 APPROVED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPEND/RECEIPT ₦</b>	<b>INDEX %</b>	<b>2018 ACTUAL EXPEND/RECEIPT ₦</b>
<b>1301</b>	<b>AIDS AND GRANTS</b>	<b>5,404,500,000</b>	<b>4,194,508,819.00</b>	<b>100</b>	<b>3,476,749,073.25</b>
130103	Domestic Grants	4,660,000,000	2,330,750,000	86.22	2,086,344,616
130104	Foreign Grants	744,500,000	1,863,758,819	13.78	1,390,404,457

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 7.1

Aids and Grants [Details]

For the Year Ended 31<sup>st</sup> December, 2019

ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 APPROVED ESTIMATES ₦	2019 ACTUAL EXP/RECEIPT ₦	INDEX %	2018 ACTUAL EXP/RECEIPT ₦
<b>1301</b>	<b>AIDS AND GRANTS CONSOLIDATED</b>		<b>5,404,500,000</b>	<b>4,194,508,819</b>	<b>100</b>	<b>3,476,749,073.25</b>
<b>130103</b>	<b>Domestic Grants</b>		<b>4,660,000,000</b>	<b>2,330,750,000</b>	<b>86.22</b>	<b>2,086,344,616</b>
13010303	Domestic Grants [GPE/NIPEP]	Ministry of Education, Science & Technology	400,000,000	397,000,000	7.40	2,086,344,616
13010303	Global Education Grants (World Bank - BESDA Project)	State Universal Basic Education Board	1,500,000,000	1,933,750,000	27.75	0.00
12021312	Federal Government Grant [Expected STAS Grant ]	State Ministry of Finance & Economic Planning	2,760,000,000	0.00	51.07	-
<b>130104</b>	<b>Foreign Grants</b>		<b>744,500,000</b>	<b>1,863,758,819.00</b>	<b>13.78</b>	<b>1,390,404,457.03</b>
13010402	UNICEF -Primary H/Care Grant	Primary Healthcare Development Agency	32,500,000	348,593,250.00	0.60	530,944,129.00
13010403	Sasakawa Agric. Grants	Jigawa Agriculture & Rural Development Authority	24,000,000	0.00	0.44	0.00
13010404	Rural Water Supply Sanitation	RUWASA	688,000,000	1,515,165,569.00	12.73	859,460,328.03

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 8

Other Capital Receipts

For the Year Ended 31<sup>st</sup> December, 2019

ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION N	2019 APPROVED ESTIMATES N		2019 ACTUAL RECEIPTS N		2018 ACTUAL RECEIPTS N	
1402	<b>OTHER CAPITAL RECEIPTS</b>	<b>CONSOLIDATED</b>	<b>30,521,000,000</b>		<b>24,030,524,014.31</b>		<b>16,800,712,464.71</b>	
14020201	Local Govt Capital Contributions	Ministry of Agriculture and Natural Resources	27,500,000	0.00	18,098,450.00			0.00
14020201	Local Govt Capital Contributions	State Ministry of Finance	5,500,000,000		4,810,000,000.00			7,000,000,000.00
14020201	Local Govt Capital Contributions	Rural Water Supply & Sanitation Authority	412,000,000		415,065,540.00			1,194,005,900.55
14020201	Local Govt 2% Capital Contributions	Sule Lamido University K/Hausa	548,000,000		654,758,549.00			1,030,528,898.25
14020201	Local Govt Capital Contributions	Primary Health Care Development Agency	116,000,000		231,349,265.00			0.00
14020201	Sales of Fixed Assets and Condemned Stores	State Ministry of Finance	818,500,000		0.00			0.00
14020203	FGN –Expected receipts /reimbursement for Airport/Roads Projects	State Ministry of Finance	12,000,000,000		9,235,387,651.45			0.00
14020204	FGN- Grants for Univ. Basic Education [UBEC Matching Grant]	State Universal Basic Education Board	1,455,000,000		3,239,355,732.97			4,605,956,076.86
14020205	Federal Tertiary Education Grants	State Polytechnic	665,000,000		572,610,991.80			317,552,073.69
14020205	Federal Tertiary Education Grants	State College of Education	450,000,000		541,957,033.08			616,973,776.72
14020205	Federal Tertiary Education Grants	Sule Lamido University K/Hausa	310,000,000		2,248,193,822.00			681,075,695.90
14020206	EU -Water Supply & Sanitation	Ministry of Water Resources	260,000,000		0.00			0.00
14020207	EU- Reform Grants [SLOGOR]	Budget & Economic Planning Direct.	950,000,000		301,530,169.00			387,500,598.18
ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION N	2019 APPROVED ESTIMATES N		2019 ACTUAL RECEIPTS N		2018 ACTUAL RECEIPTS N	
14020208	FGN- Grants for Water Projects	Ministry of Water Resources		0.00		0.00		0.00

14020208	Federal Grants For Water Projects	Jigawa State Water Board	600,000,000	0.00	0.00
14020209	World Bank Supported Save One Million Grants	Ministry of Health	800,000,000	427,784,942.00	351,042,620.00
14020210	ADB- Grants [ATASF]	Jigawa Agric & Rural Dev. Authority	1,117,000,000	0.00	0.00
14020211	FGN -SDGs Grants	Budget & Economic Planning Direct.	600,000,000	0.00	0.00
14020212	Agency Receipts - Transferred to CDF	Local Govt. Audit Directorate	0.00	0.00	0.00
14020212	Agency Receipts - Transferred to CDF	Local Govt. Service Commission	0.00	0.00	0.00
14020212	Agency Revenue - Transferred to CDF	State Housing Authority	160,000,000	102,786,028.74	0.00
14020212	Agency Revenue - Transferred to CDF	State Polytechnic	0.00	0.00	0.00
14020212	Agency Revenue - Transferred to CDF	State College of Education	10t	0.00	126,570,727.26
14020212	Agency Receipts - Transferred to CDF	Ministry For Local Govt.	0.00	0.00	413,186,923.33
14020213	Capital Reimbursements/Loan Repayments	Ministry of Agric. & Nat. Res.	0.00	0.00	0.00
14020213	Capital Reimbursements/Loan Repayments	State Ministry of Finance	2,500,000,000	0.00	0.00
14020214	Revolving Fund [Programme Receipts]	Ministry of Health	1,200,000,000	1,213,547,389.27	0.00
14020215	Other Capital(Receipts)	Jigawa State Agriculture and Rural Development Agency	20,000,000	0.00	0.00
14020215	Global Partnership Grants [Tuberculosis and Leprosy Hospital Hadejia}	Ministry of Health	12,000,000	18,098,450.00	76,319,173.97

**Jigawa State Government of Nigeria**  
**Report of the Auditor General**

**Note No. 9**

**Receipts and Deposits with Government**  
**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/N</b>	<b>MONTH</b>	<b>2019 ACTUAL RECEIPTS N</b>	<b>2018 ACTUAL RECEIPTS N</b>
1	DIRECTORATE OF SALARY AND PENSION	0.00	64,733,248.33
2	MINISTRY OF FINANCE	0.00	137,456,392.57
3	STATE EMERGENCY MANAGEMENT AGENCY	0.00	166,969,074.65
-	<b>TOTAL</b>	0.00	<b>369,158,715.55</b>

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 10

Personnel Cost

For the Year Ended 31<sup>st</sup> December, 2019

ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES ₦	2019 REVISED ESTIMATES ₦	2019 ACTUAL EXPENDITURE ₦	PERF. INDEX %	VARIANCE ₦	2018 ACTUAL EXPENDITURE ₦	2018 ACTUAL EXPENDITURE ₦
	<b>CONSOLIDATED STATEWIDE</b>	<b>47,660,220,000</b>	<b>48,050,953,681</b>	<b>39,256,756,297.05</b>	<b>81.70</b>	<b>8,794,197,383.95</b>	<b>38,483,902,947.83</b>	<b>37,026,000,000.00</b>
[A]	<b>CONSOLIDATED –A</b>	<b>40,914,690,000</b>	<b>41,306,550,474</b>	<b>33,382,094,088.14</b>	<b>80.82</b>	<b>7,924,456,385.86</b>	<b>32,337,903,864.21</b>	<b>32,337,903,864.21</b>
011100100101	Government House	28,500,000	28,500,000	27,559,391.50	96.70	940,608.50	28,387,633.03	29,000,000.00
011100100201	Deputy Governor's Office General	8,740,000	8,740,000	6,501,615.70	74.39	2,238,384.30	6,454,957.30	12,000,000.00
011100100300	Directorate of Protocol	3,850,000	3,850,000	3,760,457.70	97.67	89,542.30	3,820,802.90	3,850,000.00
011100100400	Due Process & Project Monitoring Bureau	31,100,000	31,100,000	26,678,277.60	85.78	4,421,722.40	23,401,034.30	1,000,000.00
011100100700	Pilgrims Welfare Agency	34,500,000	34,500,000	28,787,049.16	83.44	5,712,950.84	33,927,595.50	35,000,000.00
011100800100	State Emergency Management Agency (SEMA)	16,400,000	16,400,000	15,806,094.90	96.38	593,905.10	16,693,961.84	16,400,000.00
011101300100	SSG -Administration & Finance Directorate	279,700,000	279,700,000	295,713,108.31	79.99	73,986,891.69	207,135,646.58	220,000,000.00
011101300200	Liasion Office Kaduna	5,420,000	5,420,000	5,321,776.52	98.19	98,223.48	5,277,591.00	5,420,000.00
011101300300	Liasion Office Lagos	3,300,000	3,300,000	3,289,559.72	99.68	10,440.28	3,372,015.80	3,300,000.00
011101300400	Liasion Office Kano	1,200,000	1,200,000	-	-	1,200,000.00	-	1,200,000.00
011101300500	Liasion Office Abuja	3,800,000	3,800,000	3,720,604.70	97.91	79,395.30	3,985,903.60	3,800,000.00

ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	PERF. INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N	2018 ACTUAL EXPENDITURE N
011101300600	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	139,200,000	139,200,000	57,671,598.77	41.43	81,528,401.23	30,209,650.40	30,209,650.40
011101400100	Research, Evaluation & Political Affairs Directorate	4,480,000	4,480,000	3,454,020.20	77.10	1,025,979.80	3,627,957.61	3,627,957.61
011101800100	Special Services Directorate	22,700,000	22,700,000	21,257,020.94	93.64	1,442,979.06	19,605,883.43	19,605,883.43
011101800100	(Council Affairs Dept)	1,200,000	1,200,000	334,051.80	27.84	865,948.20	321,419.96	321,419.96
011200100100	State House of Assembly	621,690,000	621,690,000	329,405,141.36	52.99	292,284,858.64	357,538,950.61	357,538,950.61
012500100100	Office of the Head of Service	224,850,000	224,850,000	126,796,406.22	56.39	98,053,593.78	136,762,995.00	136,762,995.00
012500100200	Establishment & Service Matters Directorate	450,700,000	450,700,000	426,130,870.42	94.55	24,569,129.58	426,736,128.06	426,736,128.06
012500100400	Directorate of Salary & Pension Administration	19,830,000	19,830,000	549,146,584.60	88.60	70,683,415.40	18,086,202.19	18,086,202.19
012500100500	Manpower Development Institute	33,960,000	33,960,000	43,074,936.00	126.84	(9,114,936.00)	42,101,773.40	42,101,773.40
012500100600	Guidance & Counseling Department	1,900,000	1,900,000	1,643,638.76	86.51	256,361.24	1,791,769.00	1,791,769.00
014000100100	Office of the Auditor General	69,500,000	69,500,000	62,037,866.40	89.26	7,462,133.60	62,595,947.98	62,595,947.98
014000200100	Directorate of Local Government Audit	75,950,000	75,950,000	59,642,752.66	78.53	16,307,247.34	56,627,964.30	56,627,964.30
014700100100	Civil Service Commission	7,380,000	7,300,000	7,212,206.40	98.80	87,793.60	6,356,132.40	6,356,132.40
014700200100	Local Government Service Commission	10,000,000	10,000,000	5,267,512.73	52.68	4,732,487.27	4,037,660.20	4,037,660.20
ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	PERF. INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N	2018 ACTUAL EXPENDITURE N



014800100100	State Independent Electoral Commission	8,040,000	8,040,000	7,199,414.00	89.54	840,586.00	6,568,766.30	9
021500100100	Ministry of Agriculture & Natural Resources	325,900,000	325,900,000	313,684,758.06	96.25	12,215,241.94	293,309,907.79	300
021502102100	Jigawa State Agricultural Research Institute	92,700,000	92,700,000	91,754,321.24	98.98	945,678.76	73,381,387.56	8
021510200100	Jigawa Agriculture & Rural Dev. Authority [JARDA]	349,000,000	349,000,000	346,586,029.29	99.31	2,413,970.71	360,957,039.62	388
022000100100	Ministry of Finance & Economic Planning	350,200,000	350,200,000	346,305,139.68	98.89	3,894,860.32	298,738,107.30	30
022000300100	Budget & Economic Planning Directorate	33,180,000	33,180,000	32,371,830.06	97.56	808,169.94	34,942,437.92	4
022000800100	Board of Internal Revenue General	97,660,000	97,660,000	94,112,944.60	96.37	3,547,055.40	91,555,475.50	11
022001200100	Jigawa State Bureau of Statistics	25,630,000	25,630,000	-	-	25,630,000.00	-	
022200100100	Ministry of Commerce, Industries and Co-operatives	71,115,000	71,115,000	63,769,898.60	89.67	7,345,101.40	59,718,163.84	5
022200100200	Mineral Resource Development Agency	9,312,000	9,312,000	9,277,172.20	99.63	34,827.80	8,446,201.92	8
022200100300	State Investment Promotion Agency (InvestJigawa)	9,610,000	9,610,000	-	-	9,610,000.00	-	
022700600100	Directorate of Economic Empowerment	57,570,000	57,570,000	57,126,190.78	99.23	443,809.22	56,808,883.58	54
<b>ORG-CODE</b>	<b>ORGANISATION/SUB - ORGANISATION</b>	<b>2019 INITIAL ESTIMATES ₦</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>PERF. INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
023400100100	Ministry of Works & Transport	166,220,000	166,220,000	153,597,845.24	92.41	12,622,154.76	154,622,625.99	154
023400400100	Jigawa Roads Maintenance Agency	11,200,000	11,200,000	10,226,134.80	91.30	973,865.20	10,327,759.63	10
023400800300	Rural Electricity Board	26,850,000	26,850,000	24,923,979.20	92.83	1,926,020.80	26,099,631.10	26
023400900100	Fire Services Directorate	80,520,000	80,520,000	69,357,115.00	86.14	11,162,885.00	62,456,092.62	81

025200100100	Ministry of Water Resources	16,746,000	16,746,000	13,900,179.30	83.01	2,845,820.70	13,902,449.37	25
025210200100	Jigawa State Water Board	164,005,000	164,005,000	152,249,247.12	92.83	11,755,752.88	148,854,263.56	13
025210300100	Rural Water Supply and Sanitation Agency	30,350,000	30,350,000	28,372,160.35	93.48	1,977,839.65	27,870,215.92	29
025210400100	Small Town Water Supply Agency	223,920,000	223,920,000	211,375,695.80	94.40	12,544,304.20	205,813,603.45	20
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	71,800,000	71,800,000	68,321,567.12	95.16	3,478,432.88	65,255,063.28	79
026000200100	Jigawa State Housing Authority	13,270,000	13,270,000	11,387,639.10	85.81	1,882,360.90	11,807,571.59	12
026000300100	Urban Development Board	52,800,000	52,800,000	49,581,189.30	93.90	3,218,810.70	51,931,934.92	51
026000400100	Dutse Capital Development Authority [DCDA]	60,650,000	71,717,716	71,475,973.59	99.66	241,742.41	67,005,427.50	6
031800500100	High Court	590,450,000	590,450,000	394,860,849.91	66.87	195,589,150.09	361,741,114.76	
031800600100	Sharia Court of Appeal	714,180,000	714,180,000	701,402,706.66	98.21	12,777,293.34	621,598,138.98	
<b>ORG-CODE</b>	<b>ORGANISATION/SUB - ORGANISATION</b>	<b>2019 INITIAL ESTIMATES ₦</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>PERF. INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
031801100100	Judicial Service Commission	137,650,000	137,650,000	73,528,312.05	53.42	64,121,687.95	72,363,984.68	
032600100100	Ministry of Justice	154,141,000	175,774,000	129,833,185.84	73.86	45,940,814.16	116,651,503.30	13
032600200200	Justice Sector and Law Reform Commission	20,430,000	20,430,000	19,089,212.49	93.44	1,340,787.51	19,364,451.80	23
051400100100	Ministry of Women Affairs & Social Development	43,100,000	43,100,000	42,114,070.40	97.71	985,929.60	42,182,306.90	4
051400100200	Rehabilitation Board	34,420,000	34,420,000	32,844,510.82	95.42	1,575,489.18	31,725,204.30	3
051700100100	Ministry of Education, Science & Technology	3,139,000,000	3,139,000,000	3,092,521,045.57	98.52	46,478,954.43	2,746,945,016.20	2,586

051700100200	State Educational Inspectorate & Monitoring Unit	2,450,000	2,450,000	983,550.60	40.14	1,466,449.40	402,526.81	2
051700300100	State Universal Basic Education Board	166,350,000	181,313,000	173,407,442.37	95.64	7,905,557.63	175,672,961.26	2
051700300103	Inspectorate Head Quarters & Zones	144,500,000	144,500,000	139,125,289.72	96.28	5,374,710.28	145,582,177.11	
051700400100	Local Education Authority	21,200,000,000	21,200,000,000	14,828,652,921.78	69.95	6,371,347,078.22	16,557,511,076.24	14,18
051700800100	Library Board	45,400,000	45,400,000	44,335,758.90	97.66	1,064,241.10	42,784,395.16	47
051701000100	Agency for Mass Education	63,160,000	63,160,000	62,805,830.63	99.44	354,169.37	60,612,531.07	5
051701100100	Nomadic Education Agency	464,870,000	464,870,000	456,435,552.44	98.19	8,434,447.56	438,786,744.87	409
051701800100	Jigawa State Polytechnic	510,821,000	510,821,000	509,254,351.24	99.69	1,566,648.76	479,157,815.58	44
<b>ORG-CODE</b>	<b>ORGANISATION/SUB - ORGANISATION</b>	<b>2019 INITIAL ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>PERF. INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
051701800200	Binyaminu Usman Polytechnic	370,400,000	370,400,000	365,737,575.92	98.74	4,662,424.08	356,456,713.80	36
051701900100	Jigawa State College of Education	996,500,000	1,029,552,796.0	1,028,843,022.22	99.93	709,773.78	989,306,851.67	959
051702100100	Sule Lamido University, Kafin-Hausa	825,880,000	825,880,000	744,923,424.00	90.20	80,956,576.00	686,647,285.01	586
051705500100	Science & Technical Education Board	527,900,000	527,900,000	509,910,760.94	96.59	17,989,239.06	511,052,170.55	52
051705600100	Jigawa State Scholarships Board	8,150,000	8,150,000	7,438,446.10	91.27	711,553.90	8,396,494.23	
051705600200	Dutse Model / Capital School	158,370,000	158,370,000	156,474,571.48	98.80	1,895,428.52	140,872,173.76	127
051706000100	Jigawa State College of Islamic Legal Studies	387,750,000	387,750,000	369,923,616.94	95.40	17,826,383.06	360,959,980.11	33
051706100100	Institute of Information Technology	226,640,000	226,640,000	222,602,204.04	98.22	4,037,795.96	212,769,058.46	2
051706300100	Islamic Education Bureau	863,200,000	863,200,000	855,091,453.74	99.06	8,108,546.26	755,350,019.83	636
051706300100	Bamaina Academy	11,600,000	11,600,000	6,776,761.10	58.42	4,823,238.90	5,709,280.50	

052100100100	Ministry of Health	571,790,000	671,790,000	545,765,935.76	81.24	126,024,064.24	494,713,761.82	766,000,000.00
052100100110	Babura General Hospital	162,200,000	196,519,399	193,514,669.86	98.47	3,004,729.14	176,653,014.51	196,519,399.00
052100100111	Birnin Kudu General Hospital	361,960,000	399,962,994	396,750,732.38	99.20	3,212,261.62	345,709,458.18	441,922,994.00
052100100112	Birniwa General Hospital	142,640,000	148,880,035	143,080,551.31	96.10	5,799,483.69	157,507,047.15	159,370,035.00
052100100113	Dutse General Hospital	465,650,000	483,179,260	468,636,629.13	96.99	14,542,630.87	418,841,104.13	478,179,260.00
052100100114	Gumel General Hospital	301,520,000	325,722,054	323,414,292.64	99.29	2,307,761.36	301,870,412.45	330,722,054.00
052100100115	Gwaram Cottage Hospital	124,200,000	124,200,000	123,750,148.55	99.64	449,851.45	115,996,738.82	124,200,000.00
<b>ORG-CODE</b>	<b>ORGANISATION/SUB - ORGANISATION</b>	<b>2019 INITIAL ESTIMATES ₦</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>PERF. INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
052100100116	Hadejia General Hospital	519,860,000	519,860,000	509,887,629.30	98.08	9,972,370.70	501,498,055.96	629,860,000.00
052100100117	Hadejia Tuberculosis and Leprosy Hospital	45,340,000	45,340,000	45,275,298.06	99.86	64,701.94	42,809,358.00	59,340,000.00
052100100118	Jahun General Hospital	247,400,000	272,102,973	258,257,849.36	94.91	13,845,123.64	240,248,988.85	268,102,973.00
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	96,630,000	96,630,000	94,678,145.26	97.98	1,951,854.74	84,090,148.04	110,630,000.00
052100100120	Kafin Hausa General Hospital	133,100,000	141,592,078	141,468,235.67	99.91	123,842.33	132,683,859.52	155,592,078.00
052100100121	Kazaure General Hospital	335,260,000	371,331,398	369,380,091.16	99.47	1,951,306.84	338,688,732.13	359,331,398.00
052100100122	Kazaure Psychiatric Hospital	40,930,000	40,930,000	36,787,582.76	89.88	4,142,417.24	34,838,876.54	56,930,000.00
052100100123	Ringim General Hospital	229,700,000	251,363,771	249,857,767.74	99.40	1,506,003.26	209,921,191.36	281,363,771.00
052100300100	Primary Health Care Development Agency	191,100,000	191,100,000	175,503,133.80	91.84	15,596,866.20	178,000,553.16	218,100,000.00
<b>052100300100</b>	<b>PHCD -LGA Management Offices</b>							
<b>[B]</b>	<b>Consolidated -B</b>	<b>4,582,000,000</b>	<b>4,582,000,000</b>	<b>3,809,649,092.11</b>	<b>83.14</b>	<b>772,350,907.89</b>	<b>4,168,428,865.27</b>	<b>2,960,000,000.00</b>
052100400100	Auyo -PHCD/MO			93,141,786.14			87,141,786.14	
052100400100	Babura -PHCD/MO			153,523,786.86			153,523,786.86	
052100400100	Birnin Kudu -PHCD/MO			143,710,877.67			143,710,877.67	
052100400100	Birniwa -PHCD/MO			89,954,564.99			89,954,564.99	

052100400100	Buji -PHCD/MO			83,716,783.12			83,716,783.12	
052100400100	Dutse -PHCD/MO			187,418,818.06			187,418,818.06	
052100400100	Gagarawa -PHCD/MO			83,288,852.67			83,288,852.67	
052100400100	Garki -PHCD/MO			139,850,089.06			139,850,089.06	
052100400100	Gumel -PHCD/MO			128,619,704.40			128,619,704.40	
ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES ₦	2019 REVISED ESTIMATES ₦	2019 ACTUAL EXPENDITURE ₦	PERF. INDEX %	VARIANCE ₦	2018 ACTUAL EXPENDITURE ₦	2018 ACTUAL EXPENDITURE ₦
052100400100	Guri -PHCD/MO			83,673,135.00			83,673,135.00	
052100400100	Gwaram -PHCD/MO			296,103,336.47			276,103,336.47	
052100400100	Gwiwa -PHCD/MO			63,376,102.19			63,376,102.19	
052100400100	Hadejia -PHCD/MO			397,236,756.43			397,236,756.43	
052100400100	Jahun -PHCD/MO			216,393,056.17			216,393,056.17	
052100400100	Kafin Hausa -PHCD/MO			136,829,754.96			136,829,754.96	
052100400100	Kaugama -PHCD/MO			165,394,472.27			95,394,472.27	
052100400100	Kazaure -PHCD/MO			182,655,678.33			182,655,678.33	
052100400100	Kiri Kasamma -PHCD/MO			102,599,125.73			102,599,125.73	
052100400100	Kiyawa -PHCD/MO			157,666,811.24			137,666,811.24	
052100400100	Maigatari -PHCD/MO			155,599,194.34			155,599,194.34	
052100400100	Malam Madori -PHCD/MO			76,136,707.46			76,136,707.46	
052100400100	Miga -PHCD/MO			14,703,535.19			14,703,535.19	
052100400100	Ringim -PHCD/MO			196,312,256.01			196,312,256.01	
052100400100	Roni -PHCD/MO			162,963,256.60			162,963,256.60	
052100400100	Sule Tankarkar -PHCD/MO			106,814,345.06			106,814,345.06	
052100400100	Taura -PHCD/MO			138,780,861.31			138,780,861.31	
052100400100	Yankwashi -PHCD/MO			53,185,444.38			53,185,444.38	
[C]	<b>Consolidated –C</b>	<b>2,163,530,000</b>	<b>2,162,403,207</b>	<b>2,065,013,116.80</b>	95.50	97,390,090.20	<b>1,977,570,218.35</b>	<b>1,977,570,218.35</b>
052110400107	School of Nursing B/Kudu	241,570,000	262,034,207	239,032,191.52	91.22	23,002,015.48	234,105,362.84	243,640,000.00
052110400109	School of Nursing Hadejia	45,370,000	32,780,000	31,124,909.80	94.95	1,655,090.20	-	45,370,000.00

ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES ₦	2019 REVISED ESTIMATES ₦	2019 ACTUAL EXPENDITURE ₦	PERF. INDEX %	VARIANCE ₦	2018 ACTUAL EXPENDITURE ₦	2018 ACTUAL EXPENDITURE ₦
052110600100	School of Health Technology	199,610,000	199,610,000	199,235,812.98	99.81	374,187.02	190,762,500.21	190,762,500.21
052111600100	Rasheed Shekoni Specialist Hospital	838,760,000	838,760,000	827,673,440.46	98.68	11,086,559.54	800,313,158.79	749,000,000.00
052300100100	Ministry of Information, Youths, Sports & Culture	101,110,000	101,109,000	96,674,731.44	95.61	4,434,268.56	95,046,700.16	92,000,000.00
052300200100	History & Culture Bureau	23,630,000	23,630,000	22,932,699.68	97.05	697,300.32	22,392,888.85	22,392,888.85
052300300100	Jigawa State Broadcasting Corporation (Television)	49,890,000	49,890,000	48,352,238.01	96.92	1,537,761.99	49,021,226.09	50,000,000.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	100,210,000	100,210,000	95,160,776.05	94.96	5,049,223.95	96,393,405.76	100,000,000.00
052300700100	Jigawa State Sports Council	75,310,000	66,310,000.0	59,601,393.52	89.88	6,708,606.48	65,453,041.63	105,000,000.00
053500100100	Ministry of Environment Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	114,830,000	114,830,000	107,113,551.10	93.28	7,716,448.90	108,199,264.53	103,000,000.00
053501600100	Alternative Energy Fund	317,400,000	317,400,000	284,325,986.24	89.58	33,074,013.76	274,088,080.99	240,000,000.00
053505600100	Ministry For Local Governments & Comm. Development	2,340,000	2,340,000	2,197,493.00	93.91	142,507.00	2,052,346.90	2,000,000.00
055100100100		53,500,000	53,500,000	51,587,893.00	96.43	1,912,107.00	46,742,241.60	78,000,000.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. II

Consolidated Revenue Fund Charges –Social Benefits

For the Year Ended 31<sup>st</sup> December, 2019

ORG -CODE	ECON CODE	CATEGORY	2019 APPROVED ESTIMATES ₦	2019 REVISED ESTIMATES ₦	2019 ACTUAL EXPENDITURE ₦	PERF. INDEX %	VARIANCE ₦	2018 ACTUAL EXPENDITURE ₦
		<b>CONSOLIDATED</b>	<b>3,072,773,000</b>	<b>3,072,773,000</b>	<b>2,369,561,920.02</b>	<b>77.1</b>	<b>703,211,079.98</b>	<b>2,083,800,059.19</b>
<b>011101300100</b>		<b>SSG's Administration &amp; Finance</b>	<b>150,000,000</b>	<b>150,000,000</b>	<b>148,184,848.99</b>	<b>98.79</b>	<b>1,815,151.01</b>	<b>23,915,221.26</b>
011101300100	21030105	Severance Gratuity	90,000,000	90,000,000	89,356,129.46	99.28	643,870.54	13,217,776.26
011101300100	21030107	Once-In-4year F/Allow	60,000,000	60,000,000	58,828,719.53	98.05	1,171,280.47	10,697,445.00
<b>012500100100</b>		<b>Office of the Head of Civil Service</b>	<b>55,773,000</b>	<b>55,773,000</b>	<b>52,811,385.00</b>	<b>94.69</b>	<b>2,961,615.00</b>	<b>11,770,895.00</b>
012500100100	21030105	Severance Gratuity	12,973,000	12,973,000	11,785,285.00	90.84	1,187,715.00	4,011,675.00
012500100100	21030106	Bereaved Family All.	2,000,000	2,000,000	1,590,000.00	79.50	410,000.00	272,000.00
012500100100	21030107	Once-In-4year F/Allow	40,800,000	40,800,000	39,436,100.00	96.66	1,363,900.00	7,487,220.00
<b>012500100406</b>		<b>State Pension Department</b>	<b>640,000,000</b>	<b>640,000,000</b>	<b>590,467,314.29</b>	<b>92.26</b>	<b>49,532,685.71</b>	<b>2,048,113,942.93</b>
012500100406	21030101	Retirement Gratuity	70,000,000	70,000,000	29,652,333.28	42.36	40,347,666.72	47,864,944.03
012500100406	21030102	Statutory Pension	500,000,000	500,000,000	491,078,947.01	98.22	8,921,052.99	500,120,000.00
012500100406	21030103	Contract Gratuity	30,000,000	30,000,000	29,878,323.36	99.59	121,676.64	47,707,642.42
012500100406	21030104	Death Gratuity	40,000,000	40,000,000	39,857,710.64	99.64	142,289.36	29,981,030.00
<b>022000700100</b>		<b>Office of the Accountant General</b>	<b>2,000,000,000</b>	<b>2,000,000,000</b>	<b>1,451,888,371.74</b>	<b>72.59</b>	<b>548,111,628.26</b>	<b>1,422,440,326.48</b>
022000700100	21020202	17% Government Contribution To Pension	2,000,000,000	2,000,000,000	1,451,888,371.74	72.59	548,111,628.26	1,422,440,326.48

<b>ORG -CODE</b>	<b>ECON CODE</b>	<b>CATEGORY</b>	<b>2019 APPROVED ESTIMATES ₦</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>PERF. INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
<b>051400100200</b>		<b>Rehabilitation Board</b>	<b>227,000,000</b>	<b>227,000,000</b>	<b>126,210,000.00</b>	<b>55.60</b>	<b>100,790,000.00</b>	<b>1,422,440,326.48</b>
051400100200	21030108	Social Security Allowance for Disabled Persons	227,000,000	227,000,000	126,210,000.00	55.60	100,790,000.00	1,422,440,326.00



Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 12

Consolidated Revenue Fund Charges –Other Charges

For the Year Ended 31<sup>st</sup> December, 2019

CLASS CODE	ORGANISATION/SUB – ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	<b>CONSOLIDATED REVENUE FUND CHARGES</b>	<b>171,738,000.00</b>	<b>171,727,000.00</b>	<b>146,384,264.85</b>	<b>85.24</b>	<b>25,342,735.15</b>	<b>175,858,384.98</b>
011101300101	SSG's Office -Governor & Deputy Governor	16,260,000	16,260,000	16,259,708.40	100.00	291.60	15,826,116.00
011101300101	State Auditor General	5,430,000	5,428,000	3,167,500.00	58.35	2,260,500.00	2,776,510.80
014000200101	Office of the Auditor General Local Government Audit	5,430,000	5,428,000	5,426,750.00	99.98	1,250.00	5,428,035
014700100101	Chairman & Members, CSC	16,160,000	16,159,000	8,018,756.18	49.62	8,140,243.82	16,157,588.00
014700200101	Chairman & Members, LGSC	21,328,000	21,328,000	21,328,266.00	100.00	(266.00)	21,328,266.00
014800100101	SIEC- Chairman & Commission Members	42,270,000	42,268,000	31,626,510.20	74.82	10,641,489.80	44,584,035.17
022000700101	Office of the Accountant General	5,430,000	5,428,000	2,209,770.00	40.71	3,218,230.00	5,238,034.80
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
022000800101	Office of the Chairman Board of Internal Revenue	5,430,000	5,428,000	5,013,670.74	92.37	414,329.26	11,186,466.08

**Jigawa State Government of Nigeria  
Report of the Auditor General**

**Note No. 13**

**Other Recurrent Cost  
For the Year Ended 31<sup>st</sup>December, 2019**

<b>ORG-CODE</b>	<b>ORGANISATION/SUB – ORGANISATION</b>	<b>2019 INITIAL ESTIMATES ₦</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
	<b>CONSOLIDATED STATEWIDE</b>	<b>21,062,000,000</b>	<b>21,795,358,000</b>	<b>19,684,028,872.37</b>	<b>90.31</b>	<b>2,111,329,127.63</b>	<b>17,275,405,713.35</b>
<b>[A]</b>	<b>CONSOLIDATED –A</b>	<b>20,236,034,000</b>	<b>20,868,002,000</b>	<b>18,851,590,888.07</b>	<b>90.34</b>	<b>2,016,411,111.93</b>	<b>16,547,261,013.75</b>
011100100101	Government House	918,000,000	918,000,000	775,678,569.12	84.50	142,321,430.88	807,035,458.20
011100100201	Deputy Governor's Office General	310,000,000	310,000,000	291,304,593.00	93.97	18,695,407.00	308,519,811.00
011100100300	Directorate of Protocol	213,000,000	213,000,000	183,408,707.09	86.11	29,591,292.91	309,491,314.00
011100100400	Due Process & Project Monitoring Bureau	48,000,000	50,000,000	46,669,146.82	93.34	3,330,853.18	46,679,628.00
011100100700	Pilgrims Welfare Agency	465,000,000	465,000,000	321,284,339.09	69.09	143,715,660.91	431,170,876.28
011100800100	State Emergency Management Agency (SEMA)	124,000,000	124,000,000	115,847,694.15	93.43	8,152,305.85	85,243,669.50
011101300100	Administration & Finance Directorate	442,500,000	530,500,000	473,244,438.69	89.21	57,255,561.31	476,962,593.08
011101300200	Liaison Office Kaduna	4,250,000	4,250,000	2,177,830.00	51.24	2,072,170.00	3,600,000.00
011101300300	Liaison Office Lagos	13,000,000	13,000,000	9,972,042.00	76.71	3,027,958.00	6,000,000.00
11101300400	Liaison Office Kano	1,800,000	1,800,000	1,129,417.00	62.75	670,583.00	1,200,000.00
011101300500	Liaison Office Abuja	16,900,000	22,900,000	2,177,830.00	9.51	20,722,170.00	24,000,000.00
011101300600	Chieftaincy & Religious Affairs Directorate	106,000,000	186,000,000	166,764,156.50	89.66	19,235,843.50	217,957,092.29

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011101400100	Research, Evaluation & Political Affairs Directorate	85,000,000	85,000,000	73,036,023.00	85.92	11,963,977.00	56,119,533.00
011101800100	Special Services Directorate	730,100,000	1,018,000,000	1,017,422,751.71	99.94	577,248.29	716,803,272.84
011101800100	(Council Affairs Department	12,000,000	12,000,000	6,574,341.05	54.79	5,425,658.95	14,777,034.08
011200100100	State House of Assembly	2,800,000,000	2,800,000,000	2,798,350,100.00	99.94	1,649,900.00	1,924,573,525.27
012500100100	Office of the Head of Service	382,000,000	382,000,000	371,711,817.50	97.31	10,288,182.50	334,820,105.26
012500100200	Establishment & Service Matters Directorate	9,000,000	9,000,000	4,239,800.00	47.11	4,760,200.00	4,305,700.00
012500100300	Manpower Development & Training Directorate	80,000,000	80,000,000	56,070,330.15	70.09	23,929,669.85	73,666,257.00
012500100400	Directorate of Salary & Pension Administration	6,000,000	6,000,000	4,397,504.50	73.29	1,602,495.50	4,146,249.80
012500100500	Manpower Development Institute	65,000,000	43,475,000	33,070,330.15	76.07	10,404,669.85	50,367,167.12
012500100600	Guidance & Counseling Department	25,000,000	25,000,000	22,370,279.00	89.48	2,629,721.00	19,735,787.00
014000100100	Office of the Auditor General	24,000,000	24,000,000	23,686,654.90	98.69	313,345.10	13,652,568.30
014000200100	Directorate of Local Government Audit	129,050,000	129,050,000	116,753,159.68	90.47	12,296,840.32	225,357,184.13
014700100100	Civil Service Commission	12,000,000	12,000,000	9,065,824.80	75.55	2,934,175.20	8,930,268.20
014700200100	Local Government Service Commission	515,000,000	515,000,000	513,543,812.21	99.72	1,456,187.79	281,835,489.40
014800100100	State Independent Electoral Commission	590,000,000	706,489,000	697,387,345.33	98.71	9,101,654.67	22,910,750.00
021500100100	Ministry of Agriculture & Natural Resources	24,000,000	24,000,000	22,596,487.35	94.15	1,403,512.65	17,711,700.00
021502102100	State Agricultural Research Institute	3,600,000	3,600,000	3,061,450.00	85.04	538,550.00	3,291,720.00

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021510200100	Jigawa Agriculture & Rural Development Authority [JARDA]	16,000,000	16,000,000	14,616,480.00	91.35	1,383,520.00	7,754,140.00
021511511500	Farmers and Herdsmen Board	3,900,000	3,900,000	2,925,000.00	75.00	975,000.00	3,600,000.00
022000100100	Ministry of Finance & Economic Planning	920,000,000	1,029,700,000	1,021,125,270.01	99.17	8,574,729.99	188,974,695.93
022000300100	Budget & Economic Planning Directorate	27,740,000	27,740,000	25,929,026.00	93.47	1,810,974.00	18,329,728.84
022000300200	Economic Planning Board	24,000,000	24,000,000	0.00	0.00	24,000,000.00	5,475,113.81
022000700100	Office of the Accountant General	21,360,000	21,360,000	17,839,987.15	83.52	3,520,012.85	20,991,000.00
022000800100	Board of Internal Revenue General	51,000,000	51,000,000	45,456,213.87	89.13	5,543,786.13	14,507,082.50
022001200100	Jigawa State Bureau of Statistics	18,000,000	18,000,000	0.00	0.00	18,000,000.00	14,134,758.40
022200100100	Ministry of Commerce, Industries and Co-operatives	24,000,000	24,000,000	7,128,636.67	29.70	16,871,363.33	7,548,842.74
022200100200	Mineral Resource Development Agency	4,000,000	4,000,000	1,072,000.00	26.80	2,928,000.00	1,117,338.96
022200100300	State Investment Promotion Agency (InvestJigawa)	24,000,000	24,000,000	11,225,890.73	46.77	12,774,109.27	11,117,001.94
022700600100	Directorate of Economic Empowerment	17,200,000	17,200,000	16,785,685.51	97.59	414,314.49	5,806,800.00
023400100100	Ministry of Works & Transport Jigawa Roads Maintenance Agency	1,320,000,000	1,320,000,000	1,292,529,019.00	97.92	27,470,981.00	1,165,573,686.89
023400400100		24,000,000	24,000,000	19,875,642.84	82.82	4,124,357.16	14,055,000.00

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023400800300	Rural Electricity Board	219,700,000	219,700,000	209,772,800.00	95.48	9,927,200.00	162,549,721.60
023400900100	Fire Services Directorate	7,200,000	7,200,000	6,639,622.72	92.22	560,377.28	6,311,114.90
025200100100	Ministry of Water Resources	1,110,000,000	1,110,000,000	975,782,086.21	87.91	134,217,913.79	1,034,654,910.00
025210200100	Jigawa State Water Board	25,000,000	25,000,000	17,575,579.50	70.30	7,424,420.50	21,241,117.00
025210300100	Rural Water Supply and Sanitation Agency	7,200,000	7,200,000	3,498,940.00	48.60	3,701,060.00	6,906,530.00
025210400100	Small Town Water Supply Agency	16,400,000	16,400,000	14,009,000.93	85.42	2,390,999.07	13,392,355.19
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	18,000,000	18,000,000	10,588,468.00	58.82	7,411,532.00	12,611,948.00
026000200100	Jigawa State Housing Authority	13,000,000	13,000,000	11,759,643.26	90.46	1,240,356.74	12,500,830.50
026000300100	Urban Development Board	12,000,000	12,000,000	2,250,492.35	18.75	9,749,507.65	1,719,000.00
026000400100	Dutse Capital Development Authority [DCDA]	43,200,000	43,200,000	36,523,741.00	84.55	6,676,259.00	41,443,938.99
031800500100	High Court	250,000,000	250,000,000	239,610,829.44	95.84	10,389,170.56	136,914,064.00
031800600100	Shari'a Court of Appeal	150,000,000	150,000,000	96,944,241.48	64.63	53,055,758.52	75,039,782.00
031801100100	Judicial Service Commission	28,500,000	28,500,000	16,064,370.00	56.37	12,435,630.00	10,328,786.16
032600100100	Ministry of Justice	140,000,000	118,367,000	47,739,873.00	40.33	70,627,127.00	35,937,060.85
032600200200	Justice Sector and Law Reform Commission	7,200,000	7,200,000	4,635,528.00	64.38	2,564,472.00	7,427,132.00
051400100100	Ministry of Women Affairs & Social Development	15,360,000	15,360,000	7,221,770.00	47.02	8,138,230.00	7,670,200.00
051400100200	Rehabilitation Board	424,000,000	424,000,000	398,353,985.25	93.95	25,646,014.75	571,349,959.80
051700100100	Ministry of Education, Science & Technology	2,584,000,000	2,584,000,000	2,321,832,948.00	89.85	262,167,052.00	2,021,448,098.55

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051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	18,000,000	13,251,556.68	73.62	4,748,443.32	14,400,000.00
051700300100	State Universal Basic Education Board	942,000,000	927,037,000	911,245,879.57	98.30	15,791,120.43	1,320,248,787.07
051700300103	Inspectorate Head Quarters & Zones			0.00			-
051700800100	Library Board	3,600,000	3,600,000	2,019,137.13	56.09	1,580,862.87	1,876,168.00
051701000100	Agency for Mass Education	5,400,000	5,400,000	3,199,581.99	59.25	2,200,418.01	3,849,828.00
051701100100	Nomadic Education Agency	17,520,000	17,520,000	16,854,872.31	96.20	665,127.69	8,162,447.00
051701800100	Jigawa State Polytechnic	100,000,000	100,000,000	92,346,528.28	92.35	7,653,471.72	85,600,000.00
051701800200	Binyaminu Usman Polytechnic	84,000,000	84,000,000	73,897,254.89	87.97	10,102,745.11	53,872,957.20
051701900100	Jigawa State College of Education	120,000,000	120,000,000	111,690,281.50	93.08	8,309,718.50	106,571,227.28
051702100100	Sule Lamido University, Kafin-Hausa	397,000,000	397,000,000	392,303,888.62	98.82	4,696,111.38	393,196,141.80
051705500100	Science & Technical Education Board	430,000,000	430,000,000	406,591,024.31	94.56	23,408,975.69	406,650,200.00
051705600100	Jigawa State Scholarships Board	743,470,000	743,470,000	624,672,976.00	84.02	118,797,024.00	1,181,096,452.59
051705600200	Dutse Model / Capital School	103,000,000	103,000,000	91,045,336.15	88.39	11,954,663.85	83,692,058.85
051706000100	Jigawa State College of Islamic Legal Studies	80,000,000	80,000,000	76,910,473.94	96.14	3,089,526.06	58,904,060.00
051706100100	Institute of Information Technology	204,000,000	204,000,000	197,768,286.94	96.95	6,231,713.06	117,739,682.30
051706300100	Islamic Education Bureau	502,744,000	502,744,000	497,558,468.71	98.97	5,185,531.29	298,606,505.00
051706300100	Bamaina Academy	6,900,000	6,900,000	5,856,745.12	84.88	1,043,254.88	3,153,000.00
052100100100	Ministry of Health	180,000,000	180,000,000	178,756,435.45	99.31	1,243,564.55	170,573,104.00

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052100100110	Babura General Hospital	4,000,000	4,000,000	3,936,298.19	98.41	63,701.81	4,635,102.00
052100100111	Birnin Kudu General Hospital	4,000,000	4,000,000	3,276,207.00	81.91	723,793.00	3,767,567.40
052100100112	Birniwa General Hospital	4,000,000	4,000,000	3,053,100.80	76.33	946,899.20	3,500,947.69
052100100113	Dutse General Hospital	4,250,000	4,250,000	3,428,372.89	80.67	821,627.11	2,440,484.14
052100100114	Gumel General Hospital	4,000,000	4,000,000	2,292,451.00	57.31	1,707,549.00	3,848,845.20
052100100115	Gwaram Cottage Hospital	2,300,000	2,300,000	1,923,678.18	83.64	376,321.82	1,984,266.32
052100100116	Hadejia General Hospital	4,800,000	4,800,000	3,804,221.15	79.25	995,778.85	4,068,000.00
052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,460,000	1,460,000	1,452,752.41	99.50	7,247.59	1,429,994.67
052100100118	Jahun General Hospital	4,000,000	4,000,000	3,771,256.22	94.28	228,743.78	3,600,782.44
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	2,300,000	2,300,000	1,925,254.27	83.71	374,745.73	2,229,000.00
052100100120	Kafin Hausa General Hospital	4,030,000	4,030,000	3,524,365.12	87.45	505,634.88	3,883,564.03
052100100121	Kazaure General Hospital	4,000,000	4,000,000	3,231,879.64	80.80	768,120.36	3,775,640.53
052100100122	Kazaure Psychiatric Hospital	1,500,000	1,500,000	1,406,311.00	93.75	93,689.00	1,289,348.77
052100100123	Ringim General Hospital	5,000,000	5,000,000	4,785,600.12	95.71	214,399.88	3,874,810.69
052100200100	Jigawa State Agency for the Control of Aids	1,800,000	1,800,000	1,705,227.12	94.73	94,772.88	1,050,000.00
052100300100	Primary Health Care Development Agency	65,000,000	65,000,000	51,795,639.66	79.69	13,204,360.34	44,393,548.48
<b>052100300109</b>	<b>PHCD -LGA Management Offices</b>						
<b>[B]</b>	<b>CONSOLIDATED –B</b>	<b>116,105,000</b>	<b>116,105,000</b>	<b>101,823,315.35</b>	<b>87.70</b>	<b>14,281,684.65</b>	<b>97,313,229.52</b>
052100400100	Auyo -PHCD/MO	4,300,000	4,300,000	3,576,548.82	83.18	723,451.18	3,000,000.00
052100400100	Babura -PHCD/MO	3,950,000	3,950,000	3,498,564.25	88.57	451,435.75	3,120,000.00
052100400100	Birnin Kudu -PHCD/MO	3,755,000	3,755,000	2,987,546.21	79.56	767,453.79	3,120,000.00
052100400100	Birniwa -PHCD/MO	4,490,000	4,490,000	3,785,645.25	84.31	704,354.75	3,120,000.00

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052100400100	Buji -PHCD/MO	4,700,000	4,700,000	4,554,789.14	96.91	145,210.86	4,200,000.00
052100400100	Dutse -PHCD/MO	3,800,000	3,800,000	3,457,965.35	91.00	342,034.65	3,120,000.00
052100400100	Gagarawa -PHCD/MO	5,952,000	5,952,000	5,457,965.35	91.70	494,034.65	5,308,000.00
052100400100	Garki -PHCD/MO	4,240,000	4,240,000	3,698,521.47	87.23	541,478.53	4,131,000.00
052100400100	Gumel -PHCD/MO	5,885,000	5,885,000	5,115,489.54	86.92	769,510.46	4,349,000.00
052100400100	Guri -PHCD/MO	3,400,000	3,400,000	3,246,827.47	95.49	153,172.53	3,080,238.57
052100400100	Gwaram -PHCD/MO	4,666,000	4,666,000	3,759,847.12	80.58	906,152.88	4,578,160.00
052100400100	Gwiwa -PHCD/MO	3,500,000	3,500,000	3,261,554.22	93.19	238,445.78	3,442,550.00
052100400100	Hadejia -PHCD/MO	3,440,000	3,440,000	2,978,456.54	86.58	461,543.46	2,640,000.00
052100400100	Jahun -PHCD/MO	4,300,000	4,300,000	3,474,568.24	80.80	825,431.76	3,120,000.00
052100400100	kafin Hausa -PHCD/MO	4,164,000	4,164,000	3,358,745.31	80.66	805,254.69	3,120,000.00
052100400100	Kaugama -PHCD/MO	4,165,000	4,165,000	3,475,684.36	83.45	689,315.64	3,120,000.00
052100400100	Kazaure -PHCD/MO	4,000,000	4,000,000	3,145,621.51	78.64	854,378.49	2,880,000.00
052100400100	Kiri Kasamma -PHCD/MO	3,160,000	3,160,000	2,897,456.33	91.69	262,543.67	3,120,000.00
052100400100	Kiyawa -PHCD/MO	5,250,000	5,250,000	4,756,845.48	90.61	493,154.52	4,197,532.60
052100400100	Maigatari -PHCD/MO	5,680,000	5,680,000	5,397,456.61	95.03	282,543.39	5,049,000.00
052100400100	Malam Madori -PHCD/MO	3,720,000	3,720,000	3,245,764.81	87.25	474,235.19	3,120,000.00
052100400100	Miga -PHCD/MO	3,130,000	3,130,000	2,874,956.24	91.85	255,043.76	3,120,000.00
052100400100	Ringim -PHCD/MO	3,750,000	3,750,000	3,256,475.91	86.84	493,524.09	3,350,492.35
052100400100	Roni -PHCD/MO	4,000,000	4,000,000	3,295,478.22	82.39	704,521.78	3,000,000.00
052100400100	Sule Tankarkar -PHCD/MO	6,608,000	6,608,000	6,221,548.75	94.15	386,451.25	6,787,256.00
052100400100	Taura -PHCD/MO	4,100,000	4,100,000	3,257,495.33	79.45	842,504.67	3,120,000.00
052100400100	Yankwashi -PHCD/MO	4,000,000	4,000,000	3,785,497.52	94.64	214,502.48	3,000,000.00
[C]	<b>CONSOLIDATED –C</b>	<b>709,861,000.00</b>	<b>811,251,000.00</b>	<b>730,614,668.95</b>	<b>90.06</b>	<b>80,636,331.05</b>	<b>630,831,470.08</b>
052110400103	Office of the Provost College of Nursing & Midwifery	43,000,000.00	43,000,000.00	39,703,350.00	92.33	3,296,650.00	43,392,362.00
052110400107	School of Nursing B/Kudu	22,261,000.00	26,904,000.00	21,052,300.00	78.25	5,851,700.00	31,050,000.00



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052110400108	School of Midwifery Birnin Kudu	16,000,000.00	23,157,000.00	19,836,254.00	85.66	3,320,746.00	16,600,000.00
052110400109	School of Nursing Hadejia	12,000,000.00	30,590,000.00	29,557,411.00	96.62	1,032,589.00	21,564,790.00
052110600100	School of Health Technology	86,000,000.00	86,000,000.00	81,546,795.74	94.82	4,453,204.26	75,953,020.00
052111600100	Rasheed Shekoni Specialist Hospital	96,000,000.00	96,000,000.00	73,887,496.75	76.97	22,112,503.25	38,039,799.02
052300100100	Ministry of Information, Youths, Sports & Culture	71,500,000.00	71,500,000.00	69,010,800.00	96.52	2,489,200.00	80,481,800.00
052300200100	History & Culture Bureau	12,000,000.00	12,000,000.00	6,380,381.94	53.17	5,619,618.06	8,954,562.94
052300300100	Jigawa State Broadcasting Corporation (Television)	16,600,000.00	16,600,000.00	14,554,820.00	87.68	2,045,180.00	23,840,330.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	38,000,000.00	38,000,000.00	29,845,769.35	78.54	8,154,230.65	24,358,378.05
052300500100	Jigawa State Printing Press	9,600,000.00	9,600,000.00	6,784,788.47	70.67	2,815,211.53	1,401,855.05
052300700100	Jigawa State Sports Council	48,500,000.00	87,500,000.00	77,689,875.95	88.79	9,810,124.05	49,500,000.00
053500100100	Ministry of Environment	13,000,000.00	13,000,000.00	9,030,643.00	69.47	3,969,357.00	7,100,000.00
053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	36,000,000.00	36,000,000.00	32,940,387.75	91.50	3,059,612.25	33,031,163.00
053505600100	Alternative Energy Fund	2,400,000.00	2,400,000.00	1,576,504.00	65.69	823,496.00	3,304,988.90

**Jigawa State Government of Nigeria**  
**Report of the Auditor General**

**Note No. 14**

**Grants and Contributions General [Org. 05170560010]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>ECON. CODE</b>	<b>DESCRIPTIONS/ CATEGORY</b>	<b>CURRENT YEAR BUDGTED ₦</b>	<b>CURRENT YEAR ACTUAL ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
<b>2204</b>	<b>CONSOLIDATED</b>	<b>461,800,000</b>	<b>450,217,258.70</b>	<b>545,315,472.41</b>
22040114	SCHOLARSHIP AND BURSARY [FOREIGN]	461,800,000	450,217,258.70	545,315,472.41

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 15**

**Miscellaneous Expenses [Org. 022000100100]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>ECO-CODE</b>	<b>DESCRIPTION</b>	<b>2019 INITIAL ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
	<b>CONSOLIDATED</b>	<b>527,300,000</b>	<b>627,300,000</b>	<b>561,724,181.32</b>	<b>89.55</b>	<b>65,575,818.68</b>	<b>812,011,255.39</b>
22020104	International Travels [Estacodes]	225,000,000.00	325,000,000.00	313,089,295.00	96.34	11,910,705.00	360,202,400.00
22020201	Electricity Bills	255,000,000.00	255,000,000.00	215,237,472	84.41	39,762,528.00	421,623,084.20
22020205	Water Bills	11,500,000.00	11,500,000.00	3,513,000.00	30.55	7,987,000.00	8,493,000.00
22020602	Office Rents	2,000,000.00	2,000,000.00	825,460.00	41.27	1,174,540.00	3,161,830.00
22020603	Residential Rents	1,700,000.00	1,700,000.00	539,500.00	31.74	1,160,500.00	357,945.00
22020901	Bank Charges & Commission	100,000.00	100,000.00	46,370.32	46.37	53,629.68	14,696.19
22021002	Honorarium	15,000,000.00	15,000,000.00	14,855,800.00	99.04	144,200.00	18,158,300.00
22021002	Official Souvenir	17,000,000.00	17,000,000.00	13,617,284.00	80.10	3,382,716.00	0.00

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 16**

**Others of General Nature [Org. 022000100100]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>ECON. CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED ESTIMATES 2019 ₦</b>	<b>REVISED ESTIMATES 2019 ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
	<b>Consolidated</b>	<b>50,000,000</b>	<b>600,000,000</b>	<b>585,480,911.22</b>	<b>67,605,239.25</b>
22020701	Financial Consultancy Services	50,000,000	600,000,000	585,480,911.22	62,145,239.25
22020709	Annual Accounts/Audit	-	-	-	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 31<sup>st</sup> December, 2019**

<b>SECTOR CODE</b>	<b>PROGRAMME/ PROJECTS</b>	<b>INITIAL (APPROVED) ESTIMATES ₦</b>	<b>2019 REVISED ESTIMATES ₦</b>	<b>2019 ACTUAL EXPENDITURE ₦</b>	<b>INDEX %</b>	<b>VARIANCE ₦</b>	<b>2018 ACTUAL EXPENDITURE ₦</b>
	<b>CONSOLIDATED STATEWIDE</b>	<b>76,535,000,000</b>	<b>83,259,500,000</b>	<b>61,887,637,413.05</b>	<b>74.33</b>	<b>21,371,862,586.95</b>	<b>65,305,330,153.66</b>
01	ADMINISTRATIVE SECTOR	3,440,000,000	3,469,300,000	2,904,747,349.11	83.73	564,552,650.89	2,368,152,527.26
02	ECONOMIC SECTOR	44,510,500,000	51,238,500,000	38,079,311,068.59	74.32	13,159,188,931.41	42,033,758,708.45
03	LAW AND JUSTICE SECTOR	594,000,000	607,700,000	162,802,022.59	26.79	444,897,977.41	122,737,629.08
05	SOCIAL DEVELOPMENT SECTOR	27,990,500,000	27,944,000,000	20,740,776,972.76	74.22	7,203,223,027.24	20,780,681,288.87

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 17.1

Capital Expenditure –Administrative Sector

For the Year Ended 31<sup>st</sup> December, 2019

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	<b>01</b>	<b>ADMINISTRATIVE SECTOR</b>	<b>3,440,000,000</b>	<b>3,469,300,000</b>	<b>2,904,747,349.11</b>	<b>83.73</b>	<b>564,552,651.89</b>	<b>2,392,812,102.01</b>
<b>011100100101</b>		<b>Government House</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>209,233,611.00</b>	<b>69.74</b>	<b>90,766,389.00</b>	<b>50,952,000.00</b>
011100100101	010010	New Govt. General Admin. Services	0.00	0.00	0.00	0.00	0.00	0.00
011100100101	010011	Procurement of Official 7 Utility Vehicles	300,000,000	300,000,000	209,233,611.00	69.74	90,766,389.00	50,952,000.00
<b>011100100201</b>		<b>Deputy Governor's Office</b>	<b>0.00</b>	<b>61,300,000</b>	<b>60,705,065.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
011100100201	010000	New Deputy Governor' Office	10t	61,300,000	60,705,065.12	0.00	0.00	0.00
<b>011100100700</b>		<b>Pilgrims Welfare Board</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000,000</b>	<b>6,530,876.00</b>
011100100700	010039	Special Expenditure	100,000,000	100,000,000	0.00	0.00	100,000,000	6,530,876.00
<b>011100300100</b>		<b>Admin. &amp; Finance, SSG's Office</b>	<b>55,000,000</b>	<b>77,000,000</b>	<b>1,000,000.00</b>	<b>1.30</b>	<b>76,000,000</b>	<b>34,976,082.88</b>
011100300100	010019	State Counterpart Funding of Unicef Programme [M & E Activities]	15,000,000	15,000,000	0.00	0.00	15,000,000	0.00

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
011100300100	010001	Renovation, Furnishing and Extensions	20,000,000	20,000,000	1,000,000.00	5.00	19,000,000	21,758,267.36
011100300100	010002	Special Expenditure	20,000,000	42,000,000	0.00	0.00	42,000,000	0.00
<b>011100800100</b>		<b>State Emergency Management Agency</b>	<b>54,000,000</b>	<b>54,000,000</b>	<b>0.00</b>	0.00	54,000,000.00	<b>92,078,604.00</b>
011100800100	010017	Emergency Response & Preparedness Intervention	54,000,000	54,000,000	0.00	0.00	54,000,000.00	92,078,604.00
011100300100	010032	Unicef Assisted Governance Reform Programmes	10t	10t	0.00	0.00	0.00	13,217,815.52
<b>011101300600</b>		<b>Directorate of Chieftaincy &amp; Religious Affairs</b>	<b>1,567,000,000</b>	<b>1,567,000,000</b>	<b>1,402,787,888.00</b>	<b>89.52</b>	<b>164,212,112</b>	<b>1,086,310,292.26</b>
011101300600	010038	Religious Affairs Projects	1,567,000,000	1,567,000,000	1,402,787,888.00	89.52	164,212,112	1,086,310,292.26
<b>011101800100</b>		<b>Special Services Directorate</b>	<b>80,000,000</b>	<b>80,000,000</b>	<b>72,197,670.00</b>	<b>90.25</b>	7,802,330	<b>0.00</b>
011101800100	010014	Provision of Security Installation & Equipment	80,000,000	80,000,000.00	72,197,670.00	90.25	7,802,330	0.00
<b>011200100100</b>		<b>State House of Assembly</b>	<b>1,091,000,000</b>	<b>1,091,000,000</b>	<b>1,022,724,798.77</b>	<b>93.74</b>	<b>68,275,201</b>	<b>902,130,243.82</b>
011200100100	010010	State House of Assembly Programmes	1,041,000,000	1,041,000,000	978,956,372.22	94.04	62,043,628	116,036,832.09
011200100100	020505	Legislative Quarters/Speaker & D/Speaker's Residences	50,000,000	50,000,000	43,768,426.55	87.54	6,231,573	0.00
011200100100	020506	Legislative Quarters/Other Members' Residences	0.00	0.00	0.00	0.00	0.00	786,093,412.73
011200100100	020524	State House of Assembly Projects	0.00	0.00	0.00	0.00	0.00	0.00
<b>012500100100</b>		<b>Office of the Head of Service</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>6,793,301.00</b>	67.93	<b>3,206,699</b>	<b>0.00</b>
012500100100	010003	Government-wide Special Expenditure	10,000,000	10,000,000	6,793,301.00	67.93	3,206,699	0.00
<b>012500100400</b>		<b>Directorate of Salary &amp; Pension Administration</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>2,294,050.00</b>	45.88	<b>2,705,950</b>	<b>0.00</b>
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N

			ESTIMATES N					
012500100400	010037	Special Expenditure	5,000,000	5,000,000	2,294,050.00	45.88	2,705,950	0.00
<b>012500100500</b>		<b>Manpower Development Institute</b>	<b>40,000,000</b>	<b>40,000,000</b>	<b>26,284,609.00</b>	<b>65.71</b>	<b>13,715,391</b>	<b>117,841,212.77</b>
012500100500	010016	Manpower Development Institute's Projects	40,000,000	40,000,000	26,284,609.00	65.71	13,715,391	117,841,212.77
<b>014000100100</b>		<b>Office of the State Auditor General</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>6,791,301.00</b>	67.91	<b>3,208,699</b>	<b>0.00</b>
014000100100	010018	Renovation/Maintenance of Resident Auditors Offices	10,000,000	10,000,000	6,791,301.00	67.91	3,208,699	0.00
<b>014000200100</b>		<b>Directorate of Local Government Audit</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>62,148,506.00</b>	<b>82.86</b>	<b>12,851,494</b>	<b>77,333,215.53</b>
014000200100	010006	Directorate of Local Government Audit Programmes	75,000,000	75,000,000	62,148,506.00	82.86	12,851,494	77,333,215.53
<b>014000200100</b>		<b>Civil Service Commission</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>0.00</b>	<b>0.00</b>	8,000,000	<b>0.00</b>
014000200100	010000	Civil Service Commission [Special Expenditure]	8,000,000	8,000,000	0.00	0.00	8,000,000	0.00
<b>014700200100</b>		<b>Local Government Service Commission</b>	<b>35,000,000</b>	<b>35,000,000</b>	<b>31,786,549.22</b>	<b>90.82</b>	<b>3,213,451</b>	<b>24,659,574.75</b>
014700200100	010008	Local Government Service Commission [Special Exp.]	35,000,000	35,000,000	31,786,549.22	90.82	3,213,451	24,659,574.75
<b>014800100100</b>		<b>State Independent Electoral Commission</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000</b>	<b>0.00</b>
014800100100	010009	State Independent Electoral Commission H/Quarter Activities	10,000,000	10,000,000	0.00	0.00	10,000,000	0.00



Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 17.2

Capital Expenditure –Economic Sector

For the Year Ended 31<sup>st</sup> December, 2018

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
<b>02</b>		<b>ECONOMIC SECTOR</b>	<b>44,510,500,000</b>	<b>51,238,500,000</b>	<b>38,079,311,068.59</b>	<b>74.32</b>	<b>13,159,188,931.41</b>	<b>42,033,758,708.45</b>
<b>021500100100</b>		<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>2,500,000,000</b>	<b>2,500,000,000</b>	<b>1,652,384,193.00</b>	<b>66.10</b>	<b>847,615,807.00</b>	<b>356,527,266.09</b>
021500100100	020005	Purchase of Grains for Buffer Stock	50,000,000	50,000,000	0.00	0.00	50,000,000.00	27,438,000.00
021500100100	020006	Commercial Agriculture Projects [Loan-Finances]	2,000,000,000	2,000,000,000	1,395,042,152.00	69.75	604,957,848.00	0.00
021500100100	020009	Food and Nutrition Agricultural Support & Interventions	10,000,000	10,000,000	0.00	0.00	10,000,000.00	4,327,810.51
021500100100	020010	Agricultural Planning & Information System Dev.	6,000,000	6,000,000	0.00	0.00	6,000,000.00	0.00
021500100100	020014	Field Crop Protection & Termite Control	15,000,000	15,000,000	0.00	0.00	15,000,000.00	19,165,454.33
021500100100	020015	Tree Crops & Horticultural Development	10,000,000	10,000,000	0.00	0.00	10,000,000.00	11,706,540.27
021500100100	020016	Fertilizer Procurement, Transportation & Handling	10t	10t	0.00	0.00	0.00	187,890,326.26
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N

021500100100	020017	Crops Rehabilitation Programme	10,000,000	10,000,000	0.00	0.00	10,000,000	3,518,620.19
021500100100	020018	Agricultural Mechanisation Procurement of Plants & Implements	5,000,000	5,000,000	0.00	0.00	5,000,000	0.00
021500100100	020020	Veterinary Clinics	36,000,000	36,000,000	27,458,807.23	76.27	8,541,192.77	36,458,806.55
021500100100	020022	Diseases Control & Eradication Scheme	30,000,000	30,000,000	25,698,752.54	85.66	4,301,247.46	18,567,301.15
021500100100	020026	Livestock Investigation & Breeding Centre	100,000,000	100,000,000	64,816,500.00	64.82	35,183,500.00	18,032,146.33
021500100100	020028	Fish Seedling Multiplication	5,000,000	5,000,000	4,460,250.00	89.21	539,750.00	0.00
021500100100	020029	Artisan Fisheries Development	10,000,000	10,000,000	0.00	0.00	10,000,000.00	0.00
021500100100	020030	Meat Inspection & Hygiene Centre	55,000,000	55,000,000	13,457,821.23	24.47	41,542,178.77	0.00
021500100100	020031	Avian Influenza Control Project	8,000,000	8,000,000	0.00	0.00	8,000,000.00	0.00
021500100100	020033	Bore Hole Based Minor Irrigation Scheme	150,000,000	150,000,000	121,449,910.00	80.97	28,550,090.00	29,422,260.50
<b>021502102100</b>		<b>Jigawa State Agricultural Research Institute</b>	<b>65,000,000</b>	<b>65,000,000</b>	<b>41,365,676.00</b>	<b>63.64</b>	<b>23,634,324.00</b>	<b>0.00</b>
021502102100	020011	State Agricultural Research Institute Programmes	65,000,000	65,000,000	41,365,676.00	63.64	23,634,324.00	0.00
<b>021510200100</b>		<b>Jigawa Agricultural &amp; Rural Development Authority [JARDA]</b>	<b>5,152,000,000</b>	<b>5,152,000,000</b>	<b>1,482,687,733.55</b>	<b>28.78</b>	<b>3,669,312,266.45</b>	<b>1,964,395,580.61</b>
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 INITIAL [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
021510200100	020000	Agricultural Development & Extension [JARDA]	215,000,000	215,000,000	201,742,354.17	93.83	13,257,645.83	103,829,319.12
021510200100	020001	Climate Change & Adaptation Project [IFAD]	1,369,000,000	1,369,000,000	552,695,515.70	40.37	816,304,484.30	655,196,579.15

021510200100	020002	Fadama III Development Project [World Bank]	919,000,000	919,000,000	436,897,254.35	47.54	482,102,745.65	1,205,369,682.34
021510200100	020003	Integrated Agric. & Rural Development [Islamic Dev. Bank]	1,400,000,000	1,400,000,000	0.00	0.00	1,400,000,000.00	0.00
021510200100	020004	Agric. & Rural Development Transformation Support Project [AFDB]	1,160,000,000	1,160,000,000	291,352,609.33	25.12	868,647,390.67	0.00
021510200100	020008	Sasakawa Agricultural Support Projects	44,000,000	44,000,000	0.00	0.00	44,000,000.00	0.00
021510200100	020009	Food & Nutrition [Agric-related] Programme	5,000,000	5,000,000	0.00	0.00	5,000,000.00	0.00
021510200100	020037	National Programme For Food Security	40,000,000	40,000,000	0.00	0.00	40,000,000.00	0.00
<b>02151151500</b>		<b>Farmers/Herdsman Board</b>	<b>140,000,000</b>	<b>140,000,000</b>	<b>97,627,380.00</b>	<b>69.73</b>	<b>42,372,620.00</b>	<b>37,309,805.05</b>
02151151500	020032	Development of Farm Settlements & Grazing Reserves	140,000,000	140,000,000	97,627,380.00	69.73	42,372,620.00	37,309,805.05
<b>022000100100</b>		<b>Ministry of Finance &amp; Economic Planning</b>	<b>110,000,000</b>	<b>110,000,000</b>	<b>103,249,310.00</b>	<b>93.86</b>	<b>6,750,690.00</b>	<b>65,234,007.00</b>
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
022000100100	020065	Ministry of Finance Incorporated Investments	100,000,000	100,000,000	98,264,177.00	98.26	1,735,823.00	65,234,007.00
022000100100	010020	SIFMIS Project & Treasury Computerization	5,000,000	5,000,000	4,985,133.00	99.70	14,867.00	0.00
022000100100	010021	Special Expenditure	5,000,000	5,000,000			5,000,000.00	0.00
<b>022000300100</b>		<b>Budget &amp; Economic Planning Directorate</b>	<b>1,667,000,000</b>	<b>1,667,000,000</b>	<b>574,974,571.00</b>	<b>34.49</b>	<b>1,092,025,429.00</b>	<b>396,632,103.32</b>
022000300100	010025	Social & Economic Studies & Research	8,000,000	8,000,000	4,225,000.00	52.81	3,775,000.00	0.00
022000300100	010026	Budget Computerization & SIFMIS Project	4,000,000	4,000,000	0.00	0.00	4,000,000.00	3,358,000.00
022000300100	010027	Statistical Survey & Publications			0.00	0.00	0.00	0.00

022000300100	010028	Sustainable Dev. Goals Co-ordination & Monitoring	625,000,000	625,000,000	21,948,401.00	3.51	603,051,599.00	0.00
022000300100	020029	SOCU -State Social Register Development & Maintenance	50,000,000	50,000,000	2,048,000.00	4.10	47,952,000.00	2,675,000.00
022000300100	010031	Food & Nutrition Programme [Co-ordination & Monitoring ]	5,000,000	5,000,000	0.00	0.00	5,000,000.00	0.00
022000300100	010033	Development Assistance [State Counterpart Funding & Donor Co- ordination Activities]	25,000,000	25,000,000	15,223,001.00	60.89	9,776,999.00	3,000,000.00
022000300100	010034	EU/World Bank supported State &Local Gov. Reform Programme	950,000,000	950,000,000	531,530,169.00	55.95	418,469,831.00	387,599,103.32
ORG-CODES	ECO-CODE	PROGRAMME/ PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
<b>022000800100</b>		<b>State Board of Internal Revenue</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>23,657,586.25</b>	<b>94.63</b>	<b>1,342,413.75</b>	<b>0.00</b>
022000800100	010022	Internal Revenue Service - H/Quarter & Area Offices Projects & Procurements	25,000,000	25,000,000	23,657,586.25	94.63	1,342,413.75	0.00
022000800100	010023	Internal Revenue Service Security Documents	10t	10t	0.00	0.00	0.00	0.00
022000800100	010024	Internal Revenue Service - Stamp Duty Machine	10t	10t	0.00	0.00	0.00	0.00
<b>022001200100</b>		<b>Jigawa State Bureau of Statistics</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
022001200100	010027	Statistical Survey & Publications	20,000,000	20,000,000	0.00	0.00	20,000,000.00	0.00
<b>022200100100</b>		<b>Ministry of Commerce, Industry &amp; Co-operatives</b>	<b>277,000,000</b>	<b>277,000,000</b>	<b>178,049,005.19</b>	<b>64.28</b>	<b>98,950,994.81</b>	<b>110,397,231.60</b>
022200100100	020050	Business Development Support Services	57,000,000	58,775,000	38,316,273.00	65.19	20,458,727.00	21,697,075.00

022200100100	020066	Trade Fairs, Road Shows & Business Promotion Support	15,000,000	13,225,000	12,738,101.00	96.32	486,899.00	7,159,753.24
022200100100	020053	Maigatari Trade-Free Zone Project	80,000,000	80,000,000	43,346,976.34	54.18	36,653,023.66	48,091,120.00
022200100100	020054	Major Markets Development	80,000,000	80,000,000	56,956,832.85	71.20	23,043,167.15	19,153,000.00
022200100100	020055	Consumer Protection Committee Activities	10,000,000	15,000,000	13,225,000.00	88.17	1,775,000.00	2,500,000.00
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
022200100100	020064	Tourism Promotion Activities	25,000,000	20,000,000	13,465,822.00	67.33	6,534,178.00	9,173,952.56
022200100100	020067	Nigeria - Niger Economic & Trade Development Corridor	10,000,000	10,000,000	0.00	0.00	10,000,000.00	2,622,330.80
<b>022200100200</b>		<b>Solid Minerals Development</b>	<b>45,000,000</b>	<b>45,000,000</b>	<b>28,754,214.21</b>	<b>63.90</b>	<b>16,245,785.79</b>	0.00
022200100200	020062	Raw Materials Display Centre	10,000,000	10,000,000	0.00	0.00	0.00	0.00
022200100200	020063	Solid Minerals Development Activities	35,000,000	35,000,000	28,754,214.21	82.15	0.00	0.00
<b>022200100300</b>		<b>State Investment Promotion Agency [Invest Jigawa]</b>	<b>40,000,000</b>	<b>40,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
022200100300	020068	Investment Promotion/One-Stop-Shop Support Services	40,000,000	40,000,000	0.00	0.00	40,000,000.00	0.00
<b>022700600100</b>		<b>Directorate of Economic Empowerment</b>	<b>612,500,000</b>	<b>952,500,000</b>	<b>850,927,445.43</b>	<b>89.34</b>	<b>101,572,554.57</b>	<b>789,012,010.00</b>
022700600100	020056	Development and Support to Business Co-operatives for Economic Empowerment	100,000,000	100,000,000	89,741,852.30	89.74	10,258,147.70	181,282,416.47
022700600100	020057	Development and Maintenance of Skills Acquisition Centers	82,500,000	42,500,000	39,436,291.00	92.79	3,063,709.00	40,221,787.50

022700600100	020058	Micro-Credit and Business Start-ups Support	100,000,000	200,000,000	173,173,852.13	86.59	26,826,147.87	316,111,382.73
022700600100	020060	Agro-Processing Equipment Leasing	150,000,000	483,000,000	422,500,000.00	87.47	60,500,000.00	149,482,669.55
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
022700600100	020061	Women and Youths Artisans and Skills Development Initiatives	180,000,000	127,000,000	126,075,450.00	99.27	924,550.00	101,913,753.75
<b>023400100100</b>		<b>Ministry of Works &amp; Transport</b>	<b>24,270,000,000</b>	<b>29,977,000,000</b>	<b>26,874,754,669.97</b>	<b>89.65</b>	<b>3,102,245,330.03</b>	<b>31,413,029,081.65</b>
023400100100	020300	Purchase/Refurbishment of Road Construction Equipment	60,000,000	60,000,000	32,720,582.00	54.53	27,279,418.00	0.00
023400100100		Hadeji-Guri-Kadira-Abunabo-Baturiyya-K/Hausa Road	10t	0.00	0.00	0.00	0.00	0.00
023400100100	020301	Upgrading of Rural/Feeder Roads	6,400,000,000	6,265,000,000	6,262,895,788.21	99.97	0.00	9,213,179,828.42
023400100100	020302	Roads and other Projects Consultancies	200,000,000	340,000,000	332,650,736.32	97.84	7,349,263.68	609,890,413.14
023400100100	020303	Babura-Yarkirya Road	10t	10t	0.00	0.00	0.00	4,196,931,793.57
023400100100	020304	Sukullifi-Kale-Gunka-Harbo-Tsakuwawa Road	500,000,000	5,000,000	0.00	0.00	0.00	121,257,126.38
023400100100	020306	Limawa=Warwade-Jidawa-Sakwaya-Dutse Road	300,000,000	300,000,000	0.00	0.00	300,000,000.00	59,426,633.00
023400100100	020307	Arawa-Baturiyya-Musari-Abunabo-Kadira-Guri Road	10t	10t	0.00	0.00	0.00	2,036,747,642.86
023400100100	020300	Babaldu-Wurno-Jangargari-Buji-Falgeri-Sagu Road	0.00	0.00	0.00	0.00	0.00	0.00
023400100100	202309	Maigatari-Kogon Giwa-Maigarmaka-Galadi-Karmashe Road	2,000,000,000	2,000,000,000	0.00	0.00	2,000,000,000.00	1,865,317,245.34
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL	2019 REVISED	2019 ACTUAL	INDEX %	VARIANCE N	2018 ACTUAL

			[APPROVED] ESTIMATES N	ESTIMATES N	EXPENDITURE N			EXPENDITURE N
023400100100	020310	Roni-Mahuta-Bashe-Kanya-Tsakani-Gangare-Amaryawa Road	10t	10t	0.00	0.00	0.00	0.00
023400100100	020311	Kila-Bodinga-Ranbazau-Tsangarwa-Nahuche-Isawa-Maruta-Dabajan-Jikas-Zandam Nagogo Road	10t	10t	0.00	0.00	0.00	903,825,421.35
023400100100	020312	Andaza-Tsurma-Tinilbu-Kanwa-Atauni-Magama-Damatuwo-GadewaRoad	10t	10t	0.00	0.00	0.00	135,054,373.31
023400100100	020300	Kwalam-Bula-Dakawa-Gilima-Kamayen Mata-K/Garba-Kaura-Kiri-Majia Road	0.00	0.00	0.00	0.00	0.00	0.00
023400100100	020314	Kijawal-Dabi Road	150,000,000	192,000,000	191,483,614.46	99.73	516,385.54	0.00
023400100100	020329	Dutse Airport Projects	300,000,000	100,000,000	-	-	100,000,000.00	26,373,387.33
023400100100	020328	Feeder Roads Projects	1,500,000,000	3,569,000,000	3,566,257,443.07	99.92	2,742,556.93	937,694,375.00
023400100100	020315	Bamaina -Zazuka Road	10t	10t	0.00	0.00	0.00	39,698,203.34
023400100100	020316	Kyarama-Kagadama-Gasakoli Road	0.00	0.00	0.00	0.00	0.00	0.00
023400100100	020324	State Capital Road Network	2,000,000,000	994,000,000	993,285,452.76	99.93	714,547.24	1,107,517,829.64
023400100100	020325	Construction and Maintenance of Township Roads	4,000,000,000	5,242,000,000	5,241,981,656.74	100.00	18,343.26	5,040,404,282.73
023400100100	020317	Kwanar Medi-Danzomo-Garki Road	1,000,000,000	1,900,000,000	1,888,281,863.39	99.38	11,718,136.61	943,383,129.93
ORG-CODES	ECO-CODE	PROGRAMME/ PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
023400100100	020318	Gimbo-Gantsa-Sara Road	500,000,000	500,000,000	0.00	0.00	500,000,000.00	0.00
023400100100	020319	Dutse-Madobi-Baranda-Waza-Sundumina[with a spur to]-Katanga-Dongoli Road	1,000,000,000	1,600,000,000	1,590,224,410.27	99.39	9,775,589.73	2,375,391,770.13

023400100100	020320	Balago-Dumadumin Toka Road	1,500,000,000	4,030,000,000	4,274,992,726.80	106.08	(244,992,726.80)	1,192,579,878.17
023400100100	020321	Gudichin-Aguyaka Road	500,000,000	750,000,000	747,544,224.95	99.67	2,455,775.05	
023400100100	020516	Provision of Street Lights in Urban Centers	1,630,000,000	1,400,000,000	1,376,442,083.83	98.32	23,557,916.17	561,890,457.58
023400100100	020517	Dutse Street Lights	100,000,000	100,000,000	87,658,952.24	0.00	12,341,047.76	46,465,290.44
023400100100	020331	State Driving School	26,000,000	26,000,000	14,437,889.06	0.00	11,562,110.94	0.00
023400100100	020334	Ringim-Doko Road	600,000,000	600,000,000	273,897,245.87	0.00		0.00
023400100100	020332	Zonal VIO-Stations [Establishment & Operation]	4,000,000	4,000,000	0.00	0.00	4,000,000.00	0.00
<b>023400400100</b>		<b>Jigawa Roads Maintenance Agency</b>	<b>400,000,000</b>	<b>400,000,000</b>	<b>281,038,909.17</b>	<b>70.26</b>	<b>118,961,090.83</b>	<b>572,707,184.72</b>
023400400100	020322	Special Roads Routine Maintenance	300,000,000	300,000,000	281,038,909.17	93.68	18,961,090.83	534,405,668.72
023400400100	020323	Purchase & Refurbishment of Road Construction Plants & Equipment	50,000,000	50,000,000	0.00	0.00	50,000,000.00	11,617,392.50
023400400100	020326	Township Roads Maintenance	50,000,000	50,000,000	0.00	0.00	50,000,000.00	26,684,123.50
<b>023400800300</b>		<b>Rural Electricity Board</b>	<b>890,000,000</b>	<b>1,203,000,000</b>	<b>1,036,696,633.63</b>	<b>86.18</b>	<b>166,303,366.37</b>	<b>1,016,270,184.72</b>
023400800300	020100	New Rural Electrification Projects	840,000,000	753,000,000	703,088,608.00	93.37	49,911,392.00	774,634,575.30
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 INITIAL [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
023400800300	020101	Completion of On-going Electrification Projects	10,000,000	400,000,000	291,784,521.36	72.95	108,215,478.64	123,436,547.00
023400800300	020102	Maintenance/Upgrading of Existing Electrification Projects	20,000,000	30,000,000	28,542,254.27	95.14	1,457,745.73	82,597,521.20
023400800300	020105	Purchase of Project Vehicle, Plant & Equipment	10t	10t	0.00	0.00	0.00	0.00
023400800300	020104	Electrification Projects Plants & Equipment	20,000,000	20,000,000	13,281,250.00	0.00	6,718,750.00	35,601,541.22



023400800300	020103	State Independent Power Plants [IPP] Projects	10t	10t	0.00	0.00	0.00	0.00
<b>023400900100</b>		<b>Fire Service Directorate</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>31,753,159.32</b>	<b>42.34</b>	<b>43,246,840.68</b>	<b>13,267,000.00</b>
023400900100	010012	Procurement of Fire Fighting Vehicle & Refurbishment of Equipment	35,000,000	35,000,000	0.00	0.00	35,000,000.00	13,267,000.00
023400900100	010013	State Fire Service H/Quarter [Special Expenditure]	40,000,000	40,000,000	31,753,159.32	79.38	8,246,840.68	0.00
<b>025200100100</b>		<b>Ministry of Water Resources</b>	<b>772,000,000</b>	<b>680,000,000</b>	<b>329,380,643.00</b>	<b>48.44</b>	<b>350,619,357.00</b>	<b>143,164,176.60</b>
025200100100	020410	EU -Supported Water Supply & Sanitation Sector Reform Projects [Small Towns]	320,000,000	320,000,000	0.00	0.00	320,000,000.00	91,787,506.37
025200100100	020421	Greater Dutse Water Supply Scheme	350,000,000	350,000,000	329,380,643.00	94.11	20,619,357.00	45,756,916.68
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 INITIAL [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
025200100100	020422	Rehabilitation of Existing Dams	70,000,000	0.00	0.00	0.00	0.00	0.00
025200100100	020423	Hydra-Metrological Stations	22,000,000	0.00	0.00	0.00	0.00	0.00
025200100100	020426	Water Sector Policy, Planning and M & E Support	10,000,000	10,000,000	0.00	0.00	10,000,000.00	5,619,753.55
<b>025210200100</b>		<b>Jigawa State Water Board</b>	<b>1,090,000,000</b>	<b>1,590,000,000</b>	<b>867,944,423.35</b>	<b>54.59</b>	<b>722,055,576.65</b>	<b>476,779,291.46</b>
025210200100	020410	Reinforcement of Kazaure Regional Water Supply Scheme	750,000	750,000	0.00	0.00	750,000.00	0.00
025210200100	020413	Shuwarin Water Supply Scheme	8,000,000	8,000,000	0.00	0.00	0.00	0.00
025210200100	020414	Water Supply to New Layouts & Low-Cost Housing Estates	3,000,000	3,000,000	2,400,000.00	80.00	600,000.00	55,665,402.46

025210200100	020415	Improvement of Water Supply Schemes in L/Government H/Quarters	300,000,000	300,000,000	277,171,424.78	92.39	22,828,575.22	301,477,013.00
025210200100	020416	Rehabilitation of Existing Urban Water Supply Schemes	15,000,000	15,000,000	0.00	0.00	15,000,000.00	7,833,750.00
025210200100	020417	Urban Water Supply, Work shop Tools and Refurbishment and Utility Vehicle	2,500,000	2,500,000	1,124,856.22	44.99	0.00	0.00
025210200100	020418	Water Supply Laboratory	0.00	0.00	0.00	0.00	0.00	0.00
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
025210200100	020419	Rehabilitation & Additional Boreholes to Existing Water Schemes	150,000,000	650,000,000	587,248,142.35	90.35	62,751,857.65	111,803,126.00
025210200100	020420	Federal Government Supported Third National Urban Water Sector Reform Programme	610,000,000	610,000,000	0.00	0.00	610,000,000.00	0.00
025210200100	020424	Reinforcement of Birnin kudu Regional Water Supply	750,000	750,000	0.00	0.00	750,000.00	0.00
025210200100	020425	Reinforcement of Kazaure Regional Water Supply	0.00	0.00	0.00	0.00	-	0.00
<b>025210300100</b>		<b>Rural Water Supply &amp; Sanitation Agency</b>	<b>2,173,000,000</b>	<b>1,765,000,000</b>	<b>1,462,829,759.35</b>	<b>82.88</b>	<b>302,170,240.65</b>	<b>1,136,037,467.03</b>
025210300100	020400	Rural Water Supply - Utility Vehicle and Mechanical Equipments	16,000,000	16,000,000	5,980,800.00	37.38	10,019,200.00	8,779,097.00
025210300100	020401	Rural Water Supply & Sanitation Projects	2,140,000,000	1,732,000,000	1,456,848,959.35	0.00	275,151,040.65	878,862,202.00
025210300100	020402	Food & Nutrition [Water & Sanitation Related] Programmes	5,000,000	5,000,000	0.00	0.00	5,000,000.00	4,805,518.00

025210300100	020403	Water Sanitation & Hygiene Promotion	12,000,000	12,000,000	0.00	0.00	12,000,000.00	243,590,650.03
<b>025210400100</b>		<b>Small Town Water Supply Agency</b>	<b>1,480,000,000</b>	<b>1,480,000,000</b>	<b>1,248,423,155.86</b>	<b>84.35</b>	<b>231,576,844.14</b>	<b>1,023,010,292.76</b>
025210400100	020404	Rehabilitation of Existing Water Supply Schemes	158,000,000	158,000,000	88,774,343.00	56.19	69,225,657.00	98,659,548.00
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
025210400100	020406	Reinforcement of Trunk Mains & Improvement of Reticulations	55,000,000	55,000,000	31,547,621.86	0.00	23,452,378.14	14,923,978.00
025210400100	020407	Establishment of New Motorized Water Schemes in Small Towns	30,000,000	30,000,000	0.00	0.00	0.00	0.00
025210400100	020408	Installation of Solar Based Power Plants	1,210,000,000	1,210,000,000	1,115,585,191.00	92.20	94,414,809.00	891,515,864.31
025210400100	020411	STOWA Water Supply, Inventory, Planning and M & E Activities	25,000,000	25,000,000	12,516,000.00	50.06	12,484,000.00	15,589,256.90
025210400100	020412	Power Connection to Water Supply Schemes	2,000,000	2,000,000	0.00	0.00	2,000,000.00	2,321,645.55
<b>026000100100</b>		<b>Ministry of Land, Housing &amp; Urban Development</b>	<b>935,000,000</b>	<b>1,303,000,000</b>	<b>645,217,768.70</b>	<b>49.52</b>	<b>657,782,231.30</b>	<b>1,347,114,310.95</b>
026000100100	020500	New Government House [Existing & New Structures and Facilities]	100,000,000	100,000,000	0.00	0.00	100,000,000.00	114,589,765.60
026000100100	020501	Commissioners Residences [G-9 Quarters]	10,000,000	10,000,000	0.00	0.00	10,000,000.00	13,854,235.70
026000100100	020507	Renovation of SSG & Head of Service Official Residences	25,000,000	25,000,000	0.00	0.00	25,000,000.00	129,131,563.00
026000100100	020518	Land & Properties Compensation	250,000,000	618,000,000	278,310,074.70	45.03	339,689,925.30	913,846,506.45
026000100100	020519	Systematic Land Registration & Land Management Information System	75,000,000	75,000,000	66,480,000.00	88.64	8,520,000.00	89,549,786.20

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
026000100100	020520	Development of Layouts & Acquired Lands	25,000,000	25,000,000	0.00	0.00	25,000,000.00	38,125,987.60
026000100100	020521	Aerial Photography & Mapping	20,000,000	20,000,000	0.00	0.00	20,000,000.00	13,897,556.48
026000100100	020522	Acquisition of Lithographic & Survey Equipment	10,000,000	10,000,000	0.00	0.00	10,000,000.00	24,888,457.92
026000100100	020523	Ministry of Land H/Quarter & Zonal Land Registries	20,000,000	20,000,000	15,926,000.00	79.63	4,074,000.00	9,230,452.00
02600010001000	020523	Legislative Staff Quarters, Dutse	400,000,000	400,000,000	284,501,694.00	71.13	0.00	0.00
<b>026000200100</b>		<b>Jigawa State Housing Authority</b>	<b>1,607,000,000</b>	<b>1,607,000,000</b>	<b>164,661,617.00</b>	<b>10.25</b>	<b>1,442,338,383.00</b>	<b>23,381,034.81</b>
026000200100	020502	Low Cost Housing Scheme	267,000,000	267,000,000	164,661,617.00	61.67	102,338,383.00	23,381,034.81
026000200100	020503	Commercial Low Cost Housing Scheme	1,340,000,000	1,340,000,000	0.00	0.00	0.00	0.00
<b>026000300100</b>		<b>State Urban Development Board</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>56,106,626.61</b>	<b>0.00</b>	<b>43,893,373.39</b>	<b>53,500,000.00</b>
026000300100	020500	Construction & Maintenance of Township Roads	10t	10t	0.00	0.00	0.00	0.00
026000300100	020515	Urban Development Plants & Development Control Activities	55,000,000	55,000,000	37,852,369.25	0.00	17,147,630.75	42,587,988.45
026000300100	020511	Development of Master Plan for Urban Centers	25,000,000	25,000,000	18,254,257.36	0.00	6,745,742.64	2,147,877.58
026000300100	020513	Urban Development Engineering Workshop	20,000,000	20,000,000	0.00	0.00	20,000,000.00	8,764,133.97
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N

<b>026000400100</b>		<b>Dutse Capital Development Authority[DCDA]</b>	<b>65,000,000</b>	<b>65,000,000</b>	<b>46,826,588.00</b>	<b>72.0</b>	<b>18,173,412.00</b>	<b>1,095,990,680.08</b>
026000400100	020500	Dutse Parks & Gardens and Environmental Services	10t	10t	0.00	0.00	0.00	0.00
026000400100	020514	State Capital Development Projects	65,000,000	65,000,000	46,826,588.00	72.04	18,173,412.00	1,095,990,680.08

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 17.3

Capital Expenditure –Law and Justice

For the Year Ended 31<sup>st</sup> December, 2019

ORG-CODES	ECO-CODE	PROGRAMME/ PROJECTS	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	<b>03</b>	<b>LAW AND JUSTICE</b>	<b>594,000,000</b>	<b>607,700,000</b>	<b>162,802,022.59</b>	<b>26.79</b>	<b>444,897,977.41</b>	<b>122,737,629.08</b>
<b>031800500100</b>		<b>High Court of Justice</b>	<b>119,000,000</b>	<b>132,700,000</b>	<b>42,546,641.00</b>	<b>32.06</b>	<b>90,153,359.00</b>	<b>61,513,486.43</b>
031800500100	020504	High Court Judges Houses	38,000,000	38,000,000	14,039,697.00	36.95	23,960,303.00	7,568,637.43
031800500100	040002	Renovation of Magistrate & Other Courts Buildings	31,000,000	44,700,000	28,506,944.00	63.77	16,193,056.00	26,992,844.00
031800500100	040003	High Court of Justice [Special Expenditures]	50,000,000	50,000,000	0.00	0.00	50,000,000.00	26,952,005.00
<b>031800600100</b>		<b>Sharia Court of Appeal</b>	<b>335,000,000</b>	<b>335,000,000</b>	<b>98,303,628.15</b>	<b>29.34</b>	<b>236,696,371.85</b>	<b>22,518,484.41</b>
031800600100	020500	Construction of Staff Houses for Sharia Court of Appeal	10t	10t	0.00	0.00	0.00	0.00
031800600100	020509	Renovation of Sharia Courts Residences	83,000,000	83,000,000	58,783,875.00	70.82	24,216,125.00	0.00
031800600100	040004	Renovation of Sharia Courts Buildings	150,000,000	150,000,000	39,519,753.15	26.35	110,480,246.85	18,600,149.00
031800600100	040005	Sharia Court of Appeal H/Quarters [Special Expenditures]	102,000,000	102,000,000	0.00	0.00	102,000,000.00	3,918,335.41
<b>031801100100</b>		<b>Judicial Service Commission</b>	<b>40,000,000</b>	<b>40,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>9,981,913.15</b>

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
031801100100	040001	Judicial Service Commission Head Quarters [Special Expenditures]	40,000,000	40,000,000	0.00	0.00	40,000,000.00	9,981,913.15
<b>032600100100</b>		<b>Ministry of Justice</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>21,951,753.44</b>	<b>21.95</b>	<b>78,048,246.56</b>	<b>28,723,745.09</b>
032600100100	040007	Ministry of Justice [Expenditure]	100,000,000	100,000,000	21,951,753.44	21.95	78,048,246.56	28,723,745.09
<b>032601100100</b>		<b>Justice sector &amp; Law Reform Commission [Special Expenditure]</b>	<b>10t</b>	<b>10t</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
032601100100	040000	Justice sector & Law Reform Commission [Special Expenditure]	10t	10t	0.00	0.00	0.00	0.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 17.4

Capital Expenditure –Human/Social Development Sector

For the Year Ended 31<sup>st</sup> December, 2019

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	<b>05</b>	<b>SOCIAL SECTOR</b>	<b>27,990,000,000</b>	<b>27,944,000,000</b>	<b>20,740,776,972.76</b>	<b>74.22</b>	<b>7,203,223,027.24</b>	<b>20,780,681,288.87</b>
<b>051400100100</b>		<b>Ministry of Women Affairs</b>	<b>160,000,000</b>	<b>160,000,000</b>	<b>64,899,503.07</b>	<b>40.56</b>	<b>95,100,496.93</b>	<b>132,478,779.84</b>
051400100100	060300	Women Development Programmes	90,000,000	90,000,000	48,877,257.45	54.31	41,122,742.55	64,704,766.69
051400100100	060301	Reformatory School K/Hausa	15,000,000	15,000,000	0.00	0.00	15,000,000.00	1,906,149.00
051400100100	060302	Child Development Programme	15,000,000	15,000,000	13,148,000.12	87.65	1,851,999.88	39,981,386.65
051400100100	060300	Child Play Ground & Day Care Centre	0.00	0.00	0.00	0.00	0.00	0.00
051400100100	060304	Planning Research & Statistics Programme	5,000,000	5,000,000	0.00	0.00	5,000,000.00	6,106,000.00
051400100100	060306	V. V. F. Hospital Jahun	5,000,000	5,000,000	2,874,245.50	57.48	2,125,754.50	4,979,564.12
051400100100	060308	Government Zonal Social Welfare Offices	30,000,000	30,000,000	0.00	0.00	30,000,000.00	14,800,913.38
<b>051400100200</b>		<b>Rehabilitation Board</b>	<b>750,000,000</b>	<b>410,000,000</b>	<b>365,956,593.50</b>	<b>89.26</b>	<b>44,043,406.50</b>	<b>890,072,310.16</b>
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
051400100200	060311	Social Rehabilitation Programme	700,000,000	400,000,000	365,956,594	91.49	34,043,406.50	31,874,958.52



051400100200	060310	Social Welfare Programmes [Social Protection -Cash Transfer Initiatives]	50,000,000	10,000,000	0.00	0.00	0.00	858,197,351.64
<b>051700100100</b>		<b>Ministry of Education, Science &amp; Technology</b>	<b>3,324,000,000</b>	<b>2,364,000,000</b>	<b>2,131,464,242.55</b>	<b>90.16</b>	<b>232,535,757.45</b>	<b>3,484,533,770.37</b>
051700100100	060014	Development and maintenance of S/S Schools Structures & Facilities	1,544,000,000	1,064,000,000	981,177,704.54	92.22	82,822,295.46	833,762,172.55
051700100100	060015	Procurement of Facilities for Senior Secondary Schools	100,000,000	100,000,000	63,176,038.00	63.18	36,823,962.00	148,582,663.00
051700100100	020016	Procurement of Instructional Materials and Laboratory Equipment for Senior Secondary Schools	140,000,000	119,000,000	108,751,258.24	91.39	10,248,741.76	99,397,742.00
051700100100	060017	Ministry of Education H/Quarter and Zonal Officers [Special Expenditure]	630,000,000	621,000,000	546,774,500.00	88.05	74,225,500.00	197,594,625.85
051700100100	060037	Global Partnership for Education [World Bank] Support Programme	410,000,000	410,000,000	387,844,291.77	94.60	22,155,708.23	2,086,344,616.22
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
051700100100	060038	Establishment of Jigawa State College of Remedial Studies, Babura	500,000,000	50,000,000	43,740,450.00	87.48	6,259,550.00	118,851,950.75
<b>051700100200</b>		<b>State Educational Inspectorate and Monitoring Unit</b>	<b>27,500,000</b>	<b>27,500,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
051700100200	060040	State Educational Inspectorate and	27,500,000	27,500,000	0.00	0.00	0.00	0.00

051700300100		Monitoring Unit Programmes <b>State Universal Basic Education Board</b>	6,220,200,000	5,670,200,000	4,083,039,402.75	72.01	1,587,160,597.25	7,235,670,589.14
051700300100	060002	Universal Basic Education -Primary & JSS Structures	6,220,000,000	5,200,000,000	3,722,990,607.75	71.60	1,477,009,392.25	5,445,086,533.22
051700300100	060000	Development of Boarding Primary Schools	0.00	0.00	0.00	0.00	0.00	0.00
051700300100	060004	SUBEB Head Quarters Special Basic Education Programme	5,000,000	5,000,000	0.00	0.00	0.00	82,999,500.00
051700300100	060005	Basic Education - Rehabilitation and Major Maintenance of Primary & JSS Structures	10t	10t	0.00	0.00	0.00	16,519,753.00
051700300100	060006	Islamic/Qur'anic Education Programme	619,200,000	69,200,000	41,441,686.00	59.89	27,758,314.00	1,132,649,099.84
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
051700300100	060007	Procurement of Instructional Materials and Furniture for Basic Education	50,000,000	50,000,000	38,903,149.44	77.81	11,096,850.56	228,159,125.55
051700300100	060008	Basic Education -Food and Nutrition Intervention and Support	6,000,000	6,000,000	0.00	0.00	6,000,000.00	5,349,512.30
051700300100	060010	UBEC Special Intervention Programme [Capacity Building and Instructional Materials]	300,000,000	300,000,000	248,975,254.82	0.00	51,024,745.18	301,803,564.00
051700300100	060039	Special/Basic Education Programme	40,000,000	40,000,000	30,728,704.74	76.82	9,271,295.26	23,103,501.23

051700100200		<b>State Educational Inspectorate and Monitoring Unit</b>	<b>27,500,000</b>	<b>27,500,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		State Educational Inspectorate and Monitoring Unit Programmes	27,500,000	27,500,000	0.00	0.00	0.00	0.00
051700800100		<b>Library Board</b>	<b>36,000,000</b>	<b>37,000,000</b>	<b>36,345,619.25</b>	98.23	654,380.75	<b>0.00</b>
051700800100	060003	Development of Libraries	36,000,000	37,000,000	36,345,619	98.23	654,380.75	0.00
051701000100		<b>Agency For Mass Education</b>	<b>121,000,000</b>	<b>121,000,000</b>	<b>99,230,138.85</b>	82.01	<b>21,769,861.15</b>	<b>112,950,014.20</b>
051701000100	060032	Adult & Non-Formal Education	69,000,000	69,000,000	54,470,981.71	78.94	14,529,018.29	67,218,583.18
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
051701000100	060034	Basic and Post Literacy Continuing Remedial Education	44,000,000	44,000,000	39,130,513.14	88.93	4,869,486.86	36,108,215.25
051701000100	060035	Women Vocational Education Centers	8,000,000	8,000,000	5,628,644.00	70.36	2,371,356.00	9,623,215.77
051701100100		<b>Nomadic Education Agency</b>	<b>93,200,000</b>	<b>91,200,000</b>	<b>58,871,478.44</b>	64.55	<b>32,328,521.56</b>	<b>55,382,565.40</b>
051701100100	060011	Nomadic Basic Education [Structures and Facilities]	28,200,000	26,200,000	24,347,227.31	92.93	1,852,772.69	5,683,812.71
051701100100	060012	Nomadic Basic Education [Furniture and Instructional Materials]	65,000,000	65,000,000	34,524,251.13	53.11	30,475,748.87	49,698,752.69
051701800100		<b>Jigawa State Polytechnic</b>	<b>720,000,000</b>	<b>750,000,000</b>	<b>645,290,381.80</b>	<b>86.04</b>	<b>104,709,618.20</b>	<b>462,268,228.31</b>
051701800100	060027	State Polytechnic Projects	720,000,000	750,000,000	645,290,381.80	86.04	104,709,618.20	462,268,228.31
051701800200		<b>Bilyaminu Usman Polytechnic</b>	<b>250,000,000</b>	<b>170,000,000</b>	<b>54,315,164.00</b>	<b>31.95</b>	<b>115,684,836.00</b>	<b>65,445,066.16</b>

051701800200	060030	Biyaminu Usman Polytechnic Programmes	250,000,000	170,000,000	54,315,164.00	31.95	115,684,836.00	65,445,066.16
<b>051701900100</b>		<b>Jigawa State College of Education</b>	<b>500,000,000</b>	<b>580,000,000</b>	<b>573,420,558.00</b>	<b>98.87</b>	<b>6,579,442.00</b>	<b>617,531,333.78</b>
051701900100	060025	College of Education [Projects & Programmes]	500,000,000	580,000,000	573,420,558.00	98.87	6,579,442.00	617,531,333.78
<b>051702100100</b>		<b>Sule Lamido University, K/Hausa</b>	<b>2,400,000,000</b>	<b>4,250,000,000</b>	<b>2,972,988,342.00</b>	<b>69.95</b>	<b>1,277,011,658.00</b>	<b>1,188,765,993.25</b>
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
051702100100	<b>060031</b>	Sule Lamido University [Projects & Programmes]	2,400,000,000	4,250,000,000	2,972,988,342.00	69.95	1,277,011,658.00	1,188,765,993.25
<b>051705500100</b>		<b>Science &amp; Technical Education Board</b>	<b>270,000,000</b>	<b>270,000,000</b>	<b>243,974,464.00</b>	<b>90.36</b>	<b>26,025,536.00</b>	<b>77,543,507.68</b>
051705500100	060009	Science and Technical Schools Structures and Facilities	192,000,000	168,000,000	171,484,704.00	102.07	(3,484,704.00)	42,618,511.00
051705500100	060019	Improvement & Expansion of Existing Science & Technical Schools Structures and facilities	10,000,000	10,000,000	9,473,921.00	94.74	526,079.00	0.00
051705500100	060020	Procurement of Furniture for Science, Technical and Vocational Schools	10,000,000	34,000,000	9,094,502.00	26.75	24,905,498.00	19,932,672.00
051705500100	060021	Procurement of Laboratory Materials and Equipment for Science, Technical and Vocational Schools	58,000,000	58,000,000	53,921,337.00	92.97	4,078,663.00	8,756,426.21
051705500100	060022	Establishment and Upgrading of Science, Technical and Vocational Schools	0.00	0.00	0.00	0.00	0.00	6,235,898.47

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
051705600100		<b>Jigawa State Scholarship Board</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
051705600100	010005	Special Expenditure	25,000,000	25,000,000	0.00	0.00	25,000,000.00	0.00
051705600200		<b>Dutse Model/Capital School</b>	<b>55,000,000</b>	<b>55,000,000</b>	<b>43,753,159.38</b>	<b>79.55</b>	<b>11,246,840.62</b>	<b>0.00</b>
051705600200	060018	Dutse Model/Capital Schools Projects	55,000,000	55,000,000	43,753,159.38	79.55	11,246,840.62	0.00
051706000100		<b>Jigawa State College of Islamic Legal Studies</b>	<b>147,000,000</b>	<b>147,000,000</b>	<b>136,996,359.14</b>	<b>93.19</b>	<b>10,003,640.86</b>	<b>30,855,687.36</b>
051706000100	060028	College of Islamic Legal Studies Programmes	147,000,000	147,000,000	136,996,359.14	93.19	10,003,640.86	30,855,687.36
051706100100		<b>Institute of Information Technology</b>	<b>166,000,000</b>	<b>166,000,000</b>	<b>163,964,119.18</b>	<b>98.77</b>	<b>2,035,880.82</b>	<b>41,034,441.62</b>
051706100100	060029	Institute of Information Technology Projects	166,000,000	166,000,000	163,964,119.18	98.77	2,035,880.82	41,034,441.62
051706300100		<b>Islamic Education Bureau</b>	<b>1,050,000,000</b>	<b>1,050,000,000</b>	<b>811,065,150.33</b>	<b>77.24</b>	<b>238,934,849.67</b>	<b>423,831,078.84</b>
051706300100	060023	Islamic/Qur'anic Education Programmes	1,010,000,000	1,010,000,000	775,273,998.17	76.76	234,726,001.83	310,263,091.29
051706300100	060036	Procurement of School Furniture & Instructional Materials for Islamic and Qur'anic Education Senior Secondary Schools	40,000,000	40,000,000	35,791,152.16	89.48	4,208,847.84	113,567,987.55
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
051706400100		<b>Bamaina Academy</b>	<b>62,000,000</b>	<b>62,000,000</b>	<b>52,848,532.67</b>	<b>85.24</b>	<b>9,151,467.33</b>	<b>0.00</b>
051706400100	060009	Provision of Structures & Facilities	62,000,000	62,000,000	52,848,532.67	85.24	9,151,467.33	0.00

052100200100		<b>Ministry Of Health</b>	<b>7,132,000,000</b>	<b>7,132,000,000</b>	<b>6,082,986,235.97</b>	<b>85.29</b>	<b>1,049,013,764.03</b>	<b>4,377,323,355.93</b>
052100200100	060200	Public Health Laboratory, Dutse	10t	0.00	0.00	0.00	0.00	0.00
052100200100	060225	Free-maternal & Child Healthcare Programme in Secondary Hospitals	1,000,000,000	1,000,000,000	935,745,821.00	93.57	64,254,179.00	757,484,581.05
052100200100	060227	FG/MDGs Supported Community Health Insurance [Counter Funding]	100,000,000	100,000,000	0.00	0.00	100,000,000.00	9,329,470.95
052100200100	060216	Health Management Information Data-base Development	4,000,000	4,000,000	0.00	0.00	4,000,000.00	7,854,005.55
052100200100	060211	Malaria Control Booster Programme	20,000,000	20,000,000	0.00	0.00	20,000,000.00	8,341,753.00
052100200100	060204	Establishment of Health and Operational Research Unit	10t	10t	0.00	0.00	0.00	0.00
052100200100	060215	Establishment of Health and Demographic Research Centre	0.00	0.00	0.00	0.00	0.00	0.00
052100200100	060212	HIV/AIDS Control Programme	30,000,000	30,000,000	18,245,321.25	0.00	11,754,678.75	8,804,241.45
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
052100200100	060218	Improvement of General Hospitals	1,540,000,000	1,540,000,000	1,359,106,341.87	88.25	180,893,658.13	798,517,082.00
052100200100	060219	Ophthalmic Units in Some General Hospitals	20,000,000	20,000,000	0.00	0.00	20,000,000.00	12,739,435.25
052100200100	060220	Psychiatric Hospital, Kazaure Projects	10,000,000	10,000,000	0.00	0.00	10,000,000.00	9,050,056.00
052100200100	060228	College of Nursing Midwifery Birnin Kudu Projects	125,000,000	125,000,000	93,764,376.21	75.01	31,235,623.79	33,893,816.00

052100200100	060229	School of Health Technology, Jahun Projects	98,000,000	98,000,000	52,741,258.38	0.00	45,258,741.62	71,051,752.41
052100200100	060230	School of Nursing Hadejia Projects	98,000,000	98,000,000	83,610,858.52	85.32	14,389,141.48	75,208,553.55
052100200100	060213	Leprosy Referral & T.B. Hospital, Hadejia	27,000,000	13,000,000	12,098,450.36	93.07	901,549.64	101,267,927.63
052100200100	060206	World Bank Supported Save One Million Lives Health Programme	810,000,000	810,000,000	627,784,942.41	77.50	182,215,057.59	351,042,620.00
052100200100	060221	Primary Eye-care Onchocerciasis	20,000,000	34,000,000	0.00	0.00	34,000,000.00	8,777,750.00
052100200100	060222	Jigawa State Drug Management Agency [JIMSO]	35,000,000	35,000,000	0.00	0.00	0.00	0.00
052100200100	060223	Upgrading of Hadejia, B/kudu & Kazaure General Hospitals	1,580,000,000	1,580,000,000	1,380,170,419.85	87.35	199,829,580.15	745,997,586.00
<b>ORG-CODES</b>	<b>ECO-CODE</b>	<b>PROGRAMME/PROJECTS</b>	<b>2019 [APPROVED] ESTIMATES N</b>	<b>2019 REVISED ESTIMATES N</b>	<b>2019 ACTUAL EXPENDITURE N</b>	<b>INDEX %</b>	<b>VARIANCE N</b>	<b>2018 ACTUAL EXPENDITURE N</b>
052100200100	060231	Establishment of School of Midwifery Babura	400,000,000	400,000,000	332,592,141.78	83.15	67,407,858.22	288,734,339.00
052100200100	060232	JIMSO Medical & Drug Supplies [Drug Revolving Operations]	1,200,000,000	1,200,000,000	1,187,126,304.34	98.93	12,873,695.66	1,089,228,386.09
052100200100	060232	Infectious diseases hospital	15,000,000	15,000,000	0.00	0.00	0.00	0.00
<b>052100200100</b>		<b>Jigawa State Agency for the Control of AIDS [JISACA]</b>	<b>95,000,000</b>	<b>95,000,000</b>	<b>0.00</b>	<b>0.00</b>	<b>95,000,000.00</b>	<b>25,000,000.00</b>
052100200100	060210	SACA HIV/AIDS Control Programme	95,000,000	95,000,000	0.00	0.00	95,000,000.00	25,000,000.00
<b>052100300100</b>		<b>Primary Health Care Development Agency</b>	<b>1,997,000,000</b>	<b>1,997,000,000</b>	<b>954,435,221.74</b>	<b>47.79</b>	<b>1,042,564,778.26</b>	<b>776,427,376.10</b>
052100300100	060208	Food & Nutrition [PHC-Related] Programme	362,000,000	362,000,000	176,854,236.82	48.85	185,145,763.18	193,794,865.33

052100300100	060201	Up-grading of Primary Healthcare Centers to Comprehensive Healthcare Centers	855,000,000	855,000,000	525,727,197.69	61.49	329,272,802.31	254,480,247.10
052100300100	060202	Primary Healthcare Programmes/Projects PHCDA [Health	400,000,000	400,000,000	0.00	0.00	400,000,000.00	38,712,717.42
052100300100	060203	System] Programmes/Projects	20,000,000	20,000,000	10,737,521.72	53.69	9,262,478.28	0.00
052100300100	060207	Supplementary Immunization Activities	360,000,000	360,000,000	241,116,265.51	66.98	118,883,734.49	289,439,546.25
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
<b>052111600100</b>		<b>Rasheed Shekoni Specialist Hospital, Dutse</b>	<b>26,000,000</b>	<b>26,000,000</b>	<b>24,582,943.85</b>	<b>94.55</b>	<b>1,417,056.15</b>	<b>21,428,065.66</b>
052111600100	060224	Rasheed Shekoni Specialist Hospital Activities	26,000,000	26,000,000	24,582,943.85	94.55	1,417,056.15	21,428,065.66
<b>052300100100</b>		<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>70,000,000</b>	<b>118,000,000</b>	<b>31,572,119.84</b>	<b>26.76</b>	<b>86,427,880.16</b>	<b>52,264,135.67</b>
052300100100	010100	Public Enlightenment & Information Equipment	14,000,000	14,000,000	5,073,000.00	36.24	8,927,000.00	29,380,500.00
052300100100	010111	NYSC Permanent Orientation Camp – Fanisau	15,000,000	15,000,000	1,073,000.00	7.15	13,927,000.00	16,689,753.00
052300100100	010103	State Television Projects	32,000,000	32,000,000	21,207,753.10	66.27	10,792,246.90	0.00
052300100100	010101	Social Re-orientation & Mobilization, Education, Information & Communication	41,000,000	41,000,000	590,000.00	1.44	40,410,000.00	1,212,227.34
<b>052300200100</b>		<b>History &amp; Culture Bureau</b>	<b>9,000,000</b>	<b>7,000,000</b>	<b>1,560,421.31</b>	<b>22.29</b>	<b>5,439,578.69</b>	<b>612,000.00</b>



052300200100	010105	Archives & Reference Library	4,000,000	4,000,000		-	4,000,000.00	612,000.00
052300200100	010106	Open Air Theatre, Dutse	3,000,000	3,000,000	1,560,421.31	52.01	1,439,578.69	
052300100100	010112	Arts Exhibition & Multimedia Censorship	2,000,000	2,000,000	507,524.12	25.38	1,492,475.88	4,981,655.33
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
<b>052300300100</b>		<b>Jigawa State Broadcasting Corporation [State Television]</b>	<b>32,000,000</b>	<b>2,000,000</b>	<b>21,252,438.85</b>	1,062.62	<b>(19,252,438.85)</b>	<b>0.00</b>
052300300100	010103	Jigawa State Television Projects	32,000,000	32,000,000	21,252,438.85	66.41	10,747,561.15	0.00
<b>052300400100</b>		<b>Jigawa State Broadcasting Corporation [Radio]</b>	<b>66,000,000</b>	<b>34,000,000</b>	<b>29,285,421.45</b>	86.13	<b>4,714,578.55</b>	<b>96,953,207.68</b>
052300400100	010102	Jigawa Broadcasting Corporation Projects	66,000,000	34,000,000	29,285,421.45	86.13	4,714,578.55	96,953,207.68
<b>052300500100</b>		<b>State Printing Press</b>	<b>72,000,000</b>	<b>72,000,000</b>	<b>66,619,753.50</b>	92.53	<b>5,380,246.50</b>	<b>0.00</b>
052300500100	010104	Government Printing Press Activities	72,000,000	72,000,000	66,619,753.50	92.53	5,380,246.50	0.00
<b>052300700100</b>		<b>Jigawa State Sports Council</b>	<b>45,000,000</b>	<b>45,000,000</b>	<b>35,928,725.35</b>	<b>79.84</b>	<b>9,071,274.65</b>	<b>-</b>
052300700100	010108	Stadium & Sports Development	35,000,000	35,000,000	26,102,393.35	74.58	8,897,606.65	0.00
052300700100	010109	Improvement of Hadejia Township Stadium	10,000,000	10,000,000	9,826,332.00	98.26	173,668.00	0.00
<b>053500100100</b>		<b>Ministry of Environment</b>	<b>900,100,000</b>	<b>900,100,000</b>	<b>157,504,802.10</b>	<b>17.50</b>	<b>742,595,197.90</b>	<b>543,726,349.22</b>
053500100100	060100	Forest Nurseries Development & Production of Seedlings	40,000,000	40,000,000	0.00	0.00	40,000,000.00	23,795,648.00
053500100100	060101	Forest Shelterbelt & Natural Forest Reserve Development	25,000,000	25,000,000	0.00	0.00	25,000,000.00	13,720,520.00

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
053500100100	060102	Forest Extension & Multiplication Programme	10,000,000	10,000,000	0.00	0.00	10,000,000.00	7,564,299.65
053500100100	060103	Development of Industrial Crops/Trees [Gum Arabic, etc..]	5,000,000	5,000,000	0.00	0.00	5,000,000.00	9,598,765.41
053500100100	060107	Natural Lakes Conservation	17,000,000	17,000,000	7,671,250.00	45.13	9,328,750.00	11,644,000.00
053500100100	060104	Environmental Research & Data-base Development	3,000,000	3,000,000	0.00	0.00	3,000,000.00	1,461,042.54
053500100100	060108	Nature Conservation Programme	4,000,000	4,000,000	7,671,250.00	191.78	(3,671,250.00)	4,129,874.58
053500100100	060116	Flood & Erosion Control Projects	634,100,000	634,100,000	49,742,547.85	14.40	542,775,245.75	375,342,334.79
053500100100	060111	Pollution Control Programme	7,000,000	7,000,000	1,095,000.00	15.64	5,905,000.00	1,587,655.25
053500100100	060105	Second Forestry Projects [World Bank Financed]	5,000,000	5,000,000	0.00	0.00	5,000,000.00	2,682,250.00
053500100100	060112	Dutse Erosion Control	150,000,000	150,000,000	91,324,754.25	60.88	58,675,245.75	92,199,959.00
<b>053501600100</b>		<b>Jigawa State Environmental Protection Agency</b>	<b>65,000,000</b>	<b>65,000,000</b>	<b>28,144,774.77</b>	<b>43.30</b>	<b>36,855,225.23</b>	<b>48,723,433.50</b>
053501600100	060113	Flood & Erosion Control Projects	15,000,000	15,000,000	14,469,753.44	96.47	530,246.56	4,735,177.15
053501600100	060110	Maintenance Environmental Health Programme	50,000,000	50,000,000	13,675,021.33	27.35	36,324,978.67	43,988,256.35
ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
053505600100		Alternative Energy Fund	30,000,000	30,000,000	6,102,254.36	20.34	23,897,745.64	0.00

053505600100	060115	Development of Alternative Energy Sources	30,000,000	30,000,000	6,102,254.36	20.34	23,897,745.64	0.00
<b>055100100100</b>		<b>Min. For Local Government &amp; Community Development</b>	<b>1,074,500,000</b>	<b>1,042,500,000</b>	<b>762,378,650.76</b>	73.13	<b>280,121,349.24</b>	<b>19,860,000.00</b>
055100100100	020510	C community & Self- Help Development Projects	2,000,000	2,000,000	0.00	0.00	2,000,000.00	0.00
055100100100	020510	Ward level community - driven development intervention	1,035,000,000	1,035,000,000	762,378,650.76	73.66	272,621,349.24	0.00
055100100100	010004	Min. For Local Government Special Expenditure & Projects	37,500,000	5,500,000	0.00	0.00	5,500,000.00	19,860,000.00

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 18**

**140303 -Internal Loans [Monthly Receipts]**

**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERFORM INDEX %	2018 ACTUAL RECEIPTS N
	<b>CONSOLIDATED AMOUNT</b>	<b>3,600,000,000.00</b>	<b>100.00</b>	<b>2,728,941,871.21</b>
1	JANUARY	3,000,000,000.00	83.33	184,539,386.01
2	FEBRUARY	600,000,000.00	16.67	884,539,386.01
3	MARCH	0.00	0.00	1,000,000,000.00
4	APRIL	0.00	0.00	0.00
5	MAY	0.00	0.00	0.00
6	JUNE	0.00	0.00	0.00
7	JULY	0.00	0.00	0.00
8	AUGUST	0.00	0.00	184,380,076.02
9	SEPTEMBER	0.00	0.00	184,380,076.02
10	OCTOBER	0.00	0.00	184,380,076.02
11	NOVEMBER	0.00	0.00	0.00
12	DECEMBER	0.00	0.00	106,722,871.13

<b>[B] 140303 -Domestic/Internal Loans [Receipts by Category] –Financial Year 2019</b>					
S/N.	CATEGORY	2019 APPROVED ESTIMATES N	2019 ACTUAL RECEIPTS N	BUDGET PERFORMANCE INDEX %	2018 ACTUAL RECEIPTS N
	<b>Consolidated</b>	<b>840,000,000</b>	<b>3,600,000,000.00</b>	<b>428.57</b>	<b>2,728,941,871.22</b>
1	Federal Government Loans [ECA/Infrastructure]	0.00	3,600,00,000.00	428.57	0.00
2	Other FGL [Unspecified]	0.00	0.00	0.00	2,028,941,871.22
3	Conditional Budget Support Facility	0.00	0.00	0.00	700,000,000.00
4	FMB Loan For Low cost Housing Scheme	840,000,000	0.00	0.00	0.00

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 18.1**

**Balances of Domestic Debts**

**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	DESCRIPTION	OPEN. BALANCE OF DEBT STOCK FOR 4 <sup>TH</sup> QTR [01/10/2019] N	ACCESSED AMOUNT DURING THE 4 <sup>TH</sup> QUARTER N	TOTAL DEBT STOCK AS AT 4 <sup>TH</sup> QUARTER END [31/12/2019] N	TOTAL DEBT DUE/REPAID FOR 4 <sup>TH</sup> QTR END [31/12/2019] N	CLOSING BALANCE AS AT YEAR END [31/12/2019] N
	<b>Consolidated</b>	<b>43,712,681,876.76</b>	<b>6,003,432,025.36</b>	<b>49,716,113,902.12</b>	<b>11,327,000,334.22</b>	<b>38,389,113,567.90</b>
1	Conditional Budget Support Facility	17,343,758,230.25	0	17,343,758,230.25	457,701,538.23	16,886,056,692.02
2	Other Federal Govt. Loans	2,028,941,871.22	0	2,028,941,871.22	0	2,028,941,871.22
3	S. M. E. [N2Billion]	1,201,646,879.70	0	1,201,646,879.70	0.00	1,201,646,879.70
4	ECA/Infrastructure DEV. [N10Billion]	12,134,749,074.53	0	12,134,749,074.53	269,917,786.77	11,864,831,287.76
5	CACS Loan [N5Billion]	3,613,612,411.05	0	3,613,612,411.05	219,753,049.11	3,393,859,361.94
6	Contractors Arrears [PVs raised for settlement]	7,389,973,410.01	6,003,432,025.36	13,393,405,435.37	10,379,627,960.11	3,013,777,475.26

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 19**

**140302 – External Loans [Monthly Draw down]**

**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	MONTH	FADAMA III [JARDA]-2019 N	IFAD/WORLD BANK [JARDA] N	TOTAL ACTUAL RECEIPTS N	2018 ACTUAL RECEIPTS N
	<b>CONSOLIDATED</b>	<b>190,223,951.84</b>	<b>494,592,451.07</b>	<b>684,816,402.91</b>	<b>1,205,369,682.34</b>
1	JANUARY	-	-	-	127,573,004.93
2	FEBRUARY	35,000,000.00	-	35,000,000.00	89,122,860.98
3	MARCH	-	-	-	64,259,317.24
4	APRIL	-	-	-	96,314,416.94
5	MAY	94,375,979.00	-	94,375,979.00	120,865,110.98
6	JUNE	-	494,592,451.07	494,592,451.07	95,628,933.97
7	JULY	-	-	-	153,430,070.95
8	AUGUST	-	-	-	135,635,917.68
9	SEPTEMBER	-	-	-	94,404,391.68
10	OCTOBER	-	-	-	52,874,013.09
11	NOVEMBER	-	-	-	57,509,240.95
12	DECEMBER	60,847,972.84	-	60,847,972.84	117,752,402.95

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 19.1

140302 – External Loan Debt Balances

For the Year Ended 31<sup>st</sup> December, 2019

S/N	PROGRAMMES	OPEN. BALANCE OF DEBT STOCK [01/01/2019] N	ACCESSED AMT. AS AT DURING THE YEAR N	TOTAL DEBT STOCK TO YEAR END [31/12/2019] N	DEBT SERVICE FOR YEAR ENDED 31/12/2019 N	CLOSING BALANCE AS AT 31/12/2019 N
1	IDA/WB [Fadama III Programme - JARDA]	2,225,669,265.40	190,223,951.84	2,415,893,217.24	335,331,089.56	2,080,562,127.68
2	IFAD/WB [CASP Programme -JARDA]	655,196,579.15	494,592,451.07	1,149,789,030.22	NA	1,149,789,030.22
3	Multi State Roads [IDA]	30,372,889.53	-	30,372,889.53	-	30,372,889.53
4	Health System Development [IDA]	353,121,095.89	-	353,121,095.89	-	353,121,095.89
5	Community Based Urban Dev. [IDA]	2,753,122,273.81	-	2,753,122,273.81	-	2,753,122,273.81
6	Universal Basic Education [IDA]	459,278,477.63	-	459,278,477.63	-	459,278,477.63
7	HIV/AIDS Programme [IDA]	465,506,243.19	-	465,506,243.19	-	465,506,243.19
8	Malaria Booster Projects	1,672,709,374.56	-	1,672,709,374.56	-	1,672,709,374.56
9	Health System Development [Add. Fund]	404,957,134.06	-	404,957,134.06	-	404,957,134.06
10	2nd HIV/AIDS Programme [IDA]	1,345,796,545.79	-	1,345,796,545.79	-	1,345,796,545.79
11	Comm. Based Agric & Rural Dev. [IDA]	832,507,527.97	-	832,507,527.97	-	832,507,527.97
	<b>Total</b>	<b>11,198,237,406.98</b>	<b>684,816,402.49</b>	<b>11,883,053,809.47</b>	<b>335,331,089.56</b>	<b>11,547,722,719.91</b>

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

Note No. 20

**Dividend Received/Proceeds from Disposal of Assets**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/N</b>	<b>DESCRIPTION</b>	<b>2019 ACTUAL RECEIPTS N</b>	<b>PERCENTAGE INDEX OF TOTAL %</b>	<b>2018 ACTUAL RECEIPTS N</b>
	<b>CONSOLIDATED STATEWIDE</b>	<b>14,300,000.00</b>	<b>100%</b>	<b>8,830,600.00</b>
1	PROCEED FROM SALES OF ASSETS	14,300,000.00	100%	8,830,600.00



Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 21[A]

2206 –Public Debt Charges [Details of Deductions at Source -FAAC]

For the Year Ended 31<sup>st</sup> December, 2019

S/N	MONTH	2019 FOREIGN LOAN DEDUCTIONS N	INFRASTRUCTURE /ECA LOAN DEDUCTIONS N	CACS LOAN DEDUCTIONS N	CONDITIONAL BUDGET SUPPORT N	TOTAL DEDUCTIONS 2019 N	TOTAL DEDUCTIONS 2018 N
1	JANUARY	29,622,753.04	89,972,595.59	73,251,016.37	-	192,846,365.00	188,957,435.92
2	FEBRUARY	29,622,753.04	89,972,595.59	73,251,016.37	-	192,846,365.00	190,123,867.26
3	MARCH	27,115,156.40	89,972,595.59	73,251,016.37	-	190,338,768.36	190,124,590.78
<b>1<sup>st</sup> Q -SUBTOTAL</b>		<b>86,360,662.48</b>	<b>269,917,786.77</b>	<b>219,753,049.11</b>	<b>0.00</b>	<b>576,031,498.36</b>	<b>569,205,893.96</b>
4	APRIL	27,115,156.40	89,972,595.59	73,251,016.37	-	190,338,768.36	190,124,590.78
5	MAY	27,115,156.40	89,972,595.59	73,251,016.37	-	190,338,768.36	190,124,590.78
6	JUNE	27,115,156.40	89,972,595.59	73,251,016.37	-	190,338,768.36	190,124,590.78

<b>2<sup>ND</sup> Q –SUBTOTAL</b>		<b>81,345,469.20</b>	<b>269,917,786.77</b>	<b>219,753,049.11</b>	<b>0.00</b>	<b>571,016,305.08</b>	<b>570,373,772.34</b>
7	JULY	27,115,156.40	89,972,595.59	73,251,016.37	-	190,338,768.36	190,124,590.78
8	AUGUST	27,115,156.40	89,972,595.59	73,251,016.37	-	190,338,768.36	192,846,365.00
9	SEPTEMBER	28,348,661.27	89,972,595.59	73,251,016.37	225,241,769.75	416,814,042.98	192,846,365.00
<b>3<sup>RD</sup> Q –SUBTOTAL</b>		<b>82,578,974.07</b>	<b>269,917,786.77</b>	<b>219,753,049.11</b>	<b>225,241,769.75</b>	<b>797,491,579.70</b>	<b>575,817,320.78</b>
10	OCTOBER	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	192,846,365.00
11	NOVEMBER	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	192,846,365.00
12	DECEMBER	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	192,846,365.00
<b>4<sup>TH</sup> Q –SUBTOTAL</b>		<b>85,045,983.81</b>	<b>269,917,786.77</b>	<b>219,753,049.11</b>	<b>457,701,538.23</b>	<b>1,032,418,357.92</b>	<b>578,539,095.00</b>
<b>TOTAL -2019 FY</b>		<b>335,331,089.56</b>	<b>1,079,671,147.08</b>	<b>879,012,196.44</b>	<b>682,943,307.98</b>	<b>2,976,957,741.06</b>	<b>2,293,936,082.08</b>

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 21[B]

2206 –Public Debt Charges -Repayments of S.M.E. Loan [Treasury State Ministry of Finance]

For the Year Ended 31<sup>st</sup> December, 2019

MONTH OF PAYMENT	PRINCIPAL N	INTEREST N	TOTAL N	REMARK [THE POSITION OF INSTALMENTS]
JANUARY	55,555,555.56	7,202,435.31	62,757,990.87	11 <sup>th</sup> and 15 <sup>th</sup> Installments [Prin. & Int. respectively] settled in advance.
APRIL	55,555,555.56	7,001,522.07	62,557,077.63	12 <sup>th</sup> and 16 <sup>th</sup> Installments [Prin. & Int. respectively] settled in advance.
JULY	55,555,555.56	6,371,385.08	61,926,940.64	13 <sup>th</sup> and 17 <sup>th</sup> Installments [Prin. & Int. respectively] settled in advance.
SEPTEMBER	55,555,555.56	6,094,368.34	61,649,923.90	14 <sup>h</sup> and 18 <sup>th</sup> Installments [Prin. & Int. respectively] settled in advance.
<b>TOTAL</b>	<b>222,222,222.24</b>	<b>26,669,710.80</b>	<b>248,891,933.04</b>	-

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 21

2206 –Public Debt Charges [SUMMARY OF LOANS REPAYMENTS]

For the Year Ended 31<sup>st</sup> December, 2019

S/N	TYPE/CATEGORY	CURRENT YEAR 2019		PREVIOUS YEAR 2018
		N	N	N
<b>1</b>	<b>DEDUCTION AT SOURCE [FAAC]:-</b>			
	[a] EC Account Loan	1,079,671,147.08		1,079,671,147.08
	[b] CACS Loan	879,012,196.44		879,012,196.44
	[c] Conditional Budget Support [CBN]	682,943,307.98		-
	[d] Foreign Loans	335,331,089.56		335,252,738.56
			2,976,957,741.06	2,293,936,082.08
<b>2</b>	<b>STATE TREASURY PAYMENTS:-</b>			
	[a] FAAN Staff cost, Control services, etc.[ 2014- 2016 Arrears]	-		235,351,694.55
	[b] Tax Liabilities: 2011, 2012 & Capital Gain Tax for the sale of State Sugar Company, Hadejia	-		250,463,464.22
	[c] Outstanding Taxes paid 2013,2014 & 2015 to F.I.R.S.	-		199,894,343.97
<b>3</b>	<b>S. M. E. LOAN</b>			
	[a] Principal & Interest repayments [At State Treasury]	248,891,933.04	248,891,933.04	190,024,353.13
	<b>TOTAL</b>		<b>3,225,829,674.10</b>	<b>3,169,669,937.95</b>

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 22**

**Cash Balances**

**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	NAME OF MDAs	BANK NAMES	BANK BALANCES RECURRENT YEAR N	BANK BALANCES 2018 N
1	Government House	Zenith Bank	27,153,556.68	15,419.34
2	Deputy Governor's Office	GT Bank	22,404,477.83	138,475.01
3	Directorate of Protocol	Zenith Bank	11,002,296.41	3,458.50
4	Due Process & Project Monitoring Bureau	Zenith Bank	6,719.63	21,016.44
5	Jigawa State Pilgrim Welfare Board	FCMB	4,503.15	2,555,626.79
6	State Emergency Management Agency	Unity Bank	101,322.97	2,311.03
7	SSG's Administration & Finance Directorate	Sterling Bank	20,345,187.42	2,193,722.78
8	Liaison Office Kaduna	Unity Bank	7,048.96	5,651.43
9	Liaison Office Lagos	Unity Bank	642.49	4,974.49
10	Liaison Office Kano	Unity Bank	750.61	1,138.61
11	Liaison Office Abuja	Zenith Bank	1,446,805.00	
12	Chieftaincy & Religious Affairs Department	Zenith Bank	501,224.48	71,613.98
13	Research, Evaluation and Political Affairs Directorate	Zenith Bank	708,420.27	15,567.77
14	Special Service Directorate	Zenith Bank	26,089,876.95	19,032,273.16
15	Council Affairs Directorate	UBA Bank	3,372.91	3,213.96
16	State House of Assembly	Fidelity Bank	256.34	
17	State House of Assembly	Fidelity Bank	23,323,996.26	
18	State House of Assembly	Fidelity Bank	13,932,335.93	
19	State House of Assembly	Fidelity Bank	345.50	
20	State House of Assembly	Fidelity Bank	938.91	
21	Office of the Head of State Civil Service	Unity Bank	13,352,370.04	108,949.03
22	Establishment and Service Matters Directorate	First Bank	167,890.36	5,421.26
23	Manpower Development and Training Directorate	First Bank	29,018.81	329,732.50
24	Directorate of Salary and Pension Administration	FCMB Bank	116,730,192.14	74,601,713.02

S/N	NAME OF MDAs	Bank Names	BANK BALANCES N	BANK BALANCES 2018 N
25	Manpower Development Institute	UBA	873,924.75	24,347,671.66
26	Guidance and Counseling Department	Unity Bank	16,142.27	12,401.26
27	Office of the Auditor General	Eco Bank	415,773.56	3,829.06
28	Directorate of Local Government Audit	Access Bank	1,699,969.71	17,859,684.45
29	Civil Service Commission	Eco Bank	3,852.18	206,593.66
30	Local Government Service Commission	Sterling Bank	224,244.96	49,750,359.81
31	State Independent Electoral Commission	Skye Bank	46,764.33	25,394.72
32	Ministry of Agriculture & Natural Resources	Sterling Bank	4,387.33	163,724,478.88
33	Jigawa State Agricultural Research Institute	Unity Bank	1,030.78	920,842.22
34	Jigawa State Agricultural & Rural Development Authority (JARDA)	Eco Bank	9,437.20	664,538.12
35	Farmers And Herdsman Board	Unity Bank	2,165.62	1,533.62
36	Ministry of Finance & Economic Planning	Unity Bank	32,049,023.00	113,886.68
37	Ministry of Finance & Economic Planning (Car Loan)	Unity Bank	62,062,855.40	
38	Office of the Accountant General	Zenith Bank	6,447.92	
39	Jigawa State Scholarship Board	Zenith Bank	62,386,566.39	11,213,173.00
40	Budget and Economic Planning Directorate	Zenith Bank	1,201,543.50	47,193,772.08
41	Board of Internal Revenue	Sterling Bank	14,132.33	148,414.43
42	Ministry of Commerce, Industries and Co-operatives	Zenith Bank	170,473.74	595.34
	Consumer Protection	Unity		86,497.10
43	Mineral Resources Development Agency	Eco Bank	1,311.12	1,504.32
44	State Investment Promotion Agency	GT Bank	1,871,161.61	
45	Directorate of Economic Empowerment	Unity Bank	1,920,838.33	41,476.08
46	Ministry of Works & Transport	Zenith Bank	14,788,055.92	49,129,970.22
47	Jigawa Roads Maintenance Agency	Eco Bank	3,000,699.30	923.97
48	Rural Electricity Board	Unity Bank	14,502,681.23	17,158.28
49	Fire Service Directorate	Unity Bank	347.06	822,048.97
50	Ministry Of Water Resources	Zenith Bank	33,786,601.68	39,174,387.99
51	Jigawa state Water Board	Unity Bank	14,086.19	1,633,193.52
S/N	NAME OF MDAs	Bank Names	BANK BALANCES N	BANK BALANCES 2018 N
52	Rural Water Supply and Sanitation Agency	GT Bank	11,949.87	45,661.42

53	Rural Water Supply and Sanitation Agency	First Bank	10,904,384.33	
54	Rural Water Supply and Sanitation Agency	Zenith Bank	3,466.55	
55	Small Town Water Supply Agency	Unity Bank	995.71	
56	Ministry of Lands, Housing, Urban & Regional Planning	Unity Bank	27,441,898.58	1,204,874.00
57	Urban Development Board	Zenith Bank	4,621.00	4,499,674.72
58	Jigawa State Housing Authority	Zenith Bank	102,156,526.11	96,492,716.74
59	Dutse Capital Development Authority (DCDA)	Access Bank	449.64	38,126.03
60	High Court of Justice	Unity Bank	3,394,645.12	2,471,795.62
61	Sharia Court of Appeal	Unity Bank	23,861,317.70	3,419,293.22
62	Judicial Service Commission	Zenith Bank	73,696.22	6,394.33
63	Ministry of Justice	Sterling Bank	3,704.48	3,693.88
64	Justice Sector and Law Reform Commission	Sterling Bank	2,533.55	2,262.15
65	Ministry of Women Affairs	Zenith Bank	153,807.09	13,118.62
66	Jigawa State Rehabilitation Board	Eco Bank	429,093.28	8,033,292.38
67	Ministry of Education, Science & Technology	Zenith Bank	26,682,466.43	9,478,076.14
68	State Educational Inspectorate & Monitoring Unit	Eco Bank	1,615.93	5,073.01
69	State Universal Basic Education Board	GT Bank	613,678,830.59	1,864,737,918.26
70	State Universal Basic Education Board	Polaris Bank	91,622,656.71	66,775,598.94
71	Library Board	Unity Bank	2,153.05	32,595.05
72	Agency for Mass Education	UBA Bank	8,850,413.66	2,681.71
73	Nomadic Education Agency	Zenith Bank	643.70	30,376,482.40
74	Jigawa State Polytechnic Dutse	Zenith Bank	6,016,725.65	79,009,225.83
75	Bilyaminu Usman Polytechnic Hadejia	UBA Bank	231,825.38	35,160,268.14
77	Jigawa State College of Education	Zenith Bank	84,035,461.27	696,553.35
78	Jigawa State College of Education	UBA Bank	45.38	
79	Jigawa State College of Education	Polaris Bank	119,970,199.29	
80	State College of Education	Polaris Bank	36,648.16	
<b>S/N</b>	<b>NAME OF MDAs</b>	<b>Bank Names</b>	<b>BANK BALANCES N</b>	<b>BANK BALANCES 2018 N</b>
81	Sule Lamido University (Over Head Account)	Access Bank	10,801,048.88	3,705,601.97
82	Sule Lamido University (2% Account)	Access Bank	297,858,192.92	527,128,463.04
83	Sule Lamido University (USD Domiciliary Account)	Access Bank	340,793.36	190,709.28
	Sule Lamido University (Students Registration)	Access Bank		1,474,248.27
	Sule Lamido University (Retention)	Access Bank		4,169,775.51

84	Sule Lamido University (REVENUE)	Access Bank	2,021,872.04	8,641,952.26
85	Sule Lamido University (Award Prize Account)	Access Bank	392,870.24	544,495.99
86	Sule Lamido University (Capital Account)	Access Bank	664,290,112.24	508,592,758.37
87	Science & Technical Education Board	Zenith Bank	26,135,280.00	6,018,090.60
88	Jigawa State Scholarship Board	Sterling Bank	670.39	
89	Dutse Model / Capital School	Unity Bank	109,487,323.00	2,858,294.34
90	Jigawa State College of Islamic Legal Studies	Unity Bank	16,903.10	938,601.41
91	Jigawa State College of Islamic Legal Studies	Saving & Loans	488,418.76	8,002,637.04
92	Institute of Information Technology	Zenith Bank	7,013,495.14	20,766,486.25
93	Institute of Information Technology	Zenith Bank	4,763,467.73	9,171,007.30
	Institute of Information Technology	Access Bank		107,677.23
	Institute of Information Technology	Polaris Bank		10,793,034.76
94	Islamic Education Bureau	Sterling Bank	17,495,779.07	93,434.82
95	Bamaina Academy	Zenith Bank	844.00	396.67
96	Ministry of Health	Unity Bank	131,232,121.73	808,904.54
97	Babura General Hospital	First Bank	118,135.00	
98	Birnin Kudu General Hospital	Unity Bank	252,247.56	
99	Birniwa General Hospital	Union Bank	256,508.80	
100	Birniwa General Hospital	Union Bank	996,173.86	
101	Birniwa General Hospital	Union Bank	3,810,887.13	
102	Birniwa General Hospital	Union Bank	1,504,423.37	8,337,922.06
103	Dutse General Hospital	Unity Bank	225,010.94	1,213,353.25
104	Gumel General Hospital	Unity Bank	29,036.31	1,251,645.97
<b>S/N</b>	<b>NAME OF MDAs</b>	<b>Bank Names</b>	<b>BANK BALANCES N</b>	<b>BANK BALANCES 2018 N</b>
105	Jigawa State Agency for the Control of AIDS	FCMB	2,469.57	
106	Gwaram Cottage Hospital	Unity Bank	150,130.17	
107	Hadejia General Hospital	First Bank	221,887.05	25,359,121.86
108	Hadejia Tuberculosis and Leprosy Hospital	Union Bank	308,553.51	55,266.18
109	Jahun General Hospital	Zenith Bank	248,456.51	21,031,038.27
110	Kafin Hausa (Bulangu) Cottage Hospital	Zenith Bank	212.96	43,426.23
111	Kafin Hausa General Hospital	Union Bank	708,150.00	257,170.03
112	Kazaure General Hospital	Unity Bank	2,303,415.72	2,568,129.22
113	Psychiatric Hospital Kazaure	Unity Bank	101,547.27	2,348.27
114	Ringim General Hospital	Union Bank	243,307.86	358,363.84
115	Primary Health Care Development Agency HQT	Access Bank	5,515,479.89	542,419.60
116	Primary Health Care Development Agency HQT	First Bank	4,870,033.43	



117	Primary Health Care Development Agency HQT	FCMB	87,988,220.05	
118	Auyo Local Govt. PHCD Management Office	Zenith Bank	1,140.95	
119	Babura Local Govt. PHCD management Office	Zenith Bank	751,281.60	3,663.32
120	Birnin Kudu Local Govt. PHCD Management Office	Zenith Bank	1,611.35	133,672.80
121	Birniwa Local Govt. PHCD Management Office	Zenith Bank	-172.24	1.09
122	Buji Local Govt. PHCD Management Office	Zenith Bank	2,223.22	1,432.92
123	Dutse Local Govt. PHCD Management Office	Zenith Bank	1,290.60	14,646.75
124	Gagarawa Local Govt. PHCD Management Office	Zenith Bank	1,052.34	1,131.65
125	Garki Local Govt. PHCD Management Office	Zenith Bank	102.91	1,548.16
126	Gwaram Local Govt. PHCD Management Office	Zenith Bank	2,401.10	
127	Gumel Local Govt. PHCD Management Office	Zenith Bank	339.12	613.92
128	Guri Local Govt. PHCD Management Office	Zenith Bank	7,599.00	365,507.00
129	Gwiwa Local Govt. PHCD Management Office	Zenith Bank	3,484.76	2,778.51
<b>S/N</b>	<b>NAME OF MDAs</b>	<b>Bank Names</b>	<b>BANK BALANCES N</b>	<b>BANK BALANCES 2018 N</b>
130	Hadejia Local Govt. PHCD Management Office	Zenith Bank	221,887.05	4,026.31
131	Jahun Local Govt. PHCD Management Office	Zenith Bank	535.70	2,689.50
132	Kafin Hausa Local Govt. PHCD Management office	Union Bank	1,648.27	282.75
133	Kaugama Local Govt. PHCD Management office	Zenith Bank	1,028.49	5,266.99
134	Kazaure Local Govt. PHCD Management Office	Zenith Bank	-242.84	230.92
135	Kiri Kasamma Local Govt. PHCD Management Office	Zenith Bank	4,142.75	
136	Kiyawa Local Govt. PHCD Management Office	Zenith Bank	2,919.77	7,883.42
137	Maigatari Local Govt. PHCD Management Office	Zenith Bank	1,050.25	1,540.50
138	Malam Madori Local Govt. PHCD Management Office	Zenith Bank	2,159.70	2,159.08
139	Miga local Govt. PHCD Management Office	Zenith Bank	1,846.94	3,703.24
140	Ringim Local Govt. PHCD Management Office	Zenith Bank	788.55	2,659.45

141	Roni Local Govt. PHCD Management Office	Unity Bank	797.34	372.70
142	Roni Local Govt. PHC Management Office	Unity Bank	96,431.72	
143	Sule Tankarkar Local Govt. PHCD Management Office	Zenith Bank	645.35	1,279.15
144	Taura Local Govt. PHCD Management Office	Zenith Bank	45.80	113.90
145	Yankwashi Local Govt. PHCD M/Off.	Unity Bank	68.90	1,175.75
146	School of Health Technology JAHUN	Unity Bank	4,185,638.82	4,148.94
147	JIGAWA MEDICAL SUPPLY ORGANISATION (JIMSO)	Unity Bank	1,565,458,334.00	1,181,141,882.94
148	Rasheed Shekoni Specialist Hospital	FCMB	3,202,027.36	26,910,830.61
149	Ministry of Information, Youth, Sports & Culture	Unity Bank	1,202,814.41	10,308.95
150	History and Culture Bureau	Access Bank	9,630.02	4,921.43
151	Jigawa State Television JTV	GT Bank	579,003.31	27,634.75
152	Jigawa State Broadcasting Corporation (Radio)	Unity Bank	4,324.00	460,424.61
<b>S/N</b>	<b>NAME OF MDAs</b>	<b>Bank Names</b>	<b>BANK BALANCES N</b>	<b>BANK BALANCES 2018 N</b>
153	Jigawa State Printing Press	Unity Bank	2,630.43	1,142.13
154	Jigawa State Printing Press	Access Bank	3,768.07	
155	Jigawa State Sports Council	Sterling Bank	12,020.20	9,247.20
156	Ministry of Environment	Eco Bank Dutse	34,639.73	8,158,969.75
157	Jigawa State Environmental Protection Agency (JISEPA)	Zenith Bank	3,012,050.04	827,602.21
158	Alternative Energy Agency	Access (Diamond)	3,015.87	1,743.07
159	Ministry for Local Government	Sterling Bank	210,919.88	29,480,150.56
160	Office of the Provost College of Nursing & Midwifery	Polaris Bank	2,511,867.48	
161	School of Nursing Birnin Kudu	Unity Bank	2,285.86	
162	School of Midwifery Birnin Kudu	Unity Bank	39,477.36	
163	School of Nursing Hadejia	Polaris Bank	3,886.68	
164	Guri Local Govt. PHC Management Office	Polaris Bank	1,842.00	
165	Gwaram Local Govt. PHC Management Office	Unity Bank	1,543.78	
166	GALAMBI PHC Management Office	Unity Bank	7,639.50	
167	Malam Madori Local Govt. PHC Management Office	Union Bank	68.91	
168	Kiyawa Local Govt. PHC Management Office (HOSPITAL)	Unity Bank	4,249.11	
169	Roni Local Govt. PHC Management Office	Unity Bank	37,423.37	
	<b>TOTAL</b>		<b>4,564,639,973.41</b>	<b>5,131,334,145.84</b>

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 23**

**Bank Balances**

**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	ACCOUNT NAME	NAME OF BANK	2019 YEAR END BALANCES N	PREVIOUS YEAR 2018 N
1	Central Revenue Account	Zenith Bank Plc.	150,862,929.59	134,248,316.72
2	Capital Expenditure Account	Zenith Bank Plc	4,401,066.19	312,679,942.58
3	FAAC Account	Zenith Bank Plc	32,833,283.55	241,468,039.24
4	Jigawa State And Local Government Joint Project Account	Fidelity Bank Plc	-	1,756,098,657.28
5	Jigawa State And Local Government Joint Project Account	Zenith Bank Plc	129,926,947.21	-
6	Jigawa State ECA Concessionary Account	Access Bank Plc	6,645,093.74	568,081,491.08
7	Jigawa State Government Proceed Account [Fatara]	Access Bank Plc	5,149,294.23	348,024,728.81
8	Jigawa State Government Salaries Account	GT Bank Plc	49,290,009.06	31,742,473.44
9	Jigawa State Scholarship Payment Account	Zenith Bank Plc	32,227,156.81	32,230,856.81
10	MDG Account	Eco Bank Plc	-	2,038,721.32
11	MDG Account	Fidelity Bank Plc	250,000,000.00	-
12	Jigawa State Investment Account	FCMB Bank Plc	-	1,135,406.04
13	Proceeds Sales Of Fatara	FCMB Bank Plc	6,125,905.22	348,149,601.24
14	Stabilization Account	Zenith Bank Plc	399,997,225.12	230,414,441.75
15	WASSSR-Project Account	First Bank Plc	58,647,983.10	994.81
16	Jigawa State And Local Government Joint Account	GT Bank Plc	6,320,993.41	839,091,386.36
17	State Universal Basic Education Board	Zenith Bank Plc	2,004,844,742.50	52,578,838.74
18	State Universal Basic Education Board(BESDA -Programme)	Na	1,975,315,975.57	98,163,765.07
19	CACS Account	Zenith Bank Plc	223,186,442.69	
<b>A</b>	<b>Sub-Total [Operation Accounts]</b>		<b>5,342,890,519.93</b>	<b>4,996,147,661.29</b>
19	Ag FAAC Deposit Access Bank	Access Bank Plc	-	3,000,000,000.00
20	Ag FAAC Deposit Account	Access Bank Plc	-	1,000,000,000.00

21	Jigawa State & L/Government J/Project Deposit	Stanbic IBTC Bank Plc	-	552,376,874.90
22	AG FAAC Deposit	GT Bank Plc	500,000,000.00	5,000,000,000.00
23	AG FAAC Deposit Account (Investment Account)	Unity Bank Plc	500,000,000.00	-
<b>S/N</b>	<b>ACCOUNT NAME</b>	<b>NAME OF BANK</b>	<b>2019 YEAR END BALANCES N</b>	<b>PREVIOUS YEAR 2018 N</b>
24	AG FAAC Deposit Account Key Stone (Investment Account)	Key Stone Plc	1,000,000,000.00	-
25	AG FAAC Deposit Account Key Stone (Investment Account)	Key Stone Plc	1,000,000,000.00	-
26	AG FAAC Deposit Account Heritage (Investment Account)	Heritage Plc	1,000,000,000.00	-
27	AG FAAC Deposit Account (Investment Account)	Unity Bank Plc	500,000,000.00	-
<b>B</b>	<b>Sub-Total For Placement Accounts</b>		<b>5,000,000,000.00</b>	<b>9,552,376,874.90</b>
<b>C</b>	<b>Total Treasury Accounts [A+B]</b>		<b>10,342,890,519.93</b>	<b>14,548,524,536.19</b>

Jigawa

State Government of Nigeria

Report of the Auditor General

Note No. 24

Other Cash Holdings [Short Term Loans]

For the Year Ended 31<sup>st</sup> December, 2019

CATEGORY	AMOUNT DISBURSED DURING YEAR N	AMOUNT DUE FOR REPAYMENT N	ACTUAL REPAYMENTS DURING YEAR N	YEAR END BALANCE N
<b>2019 Economic Empowerment Loans:-</b>	-			
[i] 300NO. RICE MILLS, 224NO. THRAEHERS, ETC. TO FARMERS	155,614,323.00	155,614,323.00	-	155,614,323.00
[ii] BUSINESS LOAN TO ICT ASSOCIATIONS	98,599,516.66	98,599,516.66	-	98,599,516.66
[iii] 300NO. RICE/WHEAT HARVESTER, 200NO.PLANTERS, 57NO SPRAYERS	269,876,252.22	269,876,252.22	-	269,876,252.22
[iv] 100NO. TRACTORS [MESSY FERGUSON] TO AFAN-MEMBERS	459,845,206.63	459,845,206.63	-	459,845,206.63
[v] LOAN TO INTEGRATED FARMING FIRMS [POULTRY FARMING]	175,675,855.25	175,675,855.25	-	175,675,855.25
[vi] 100 SETS OF MOBILE WELDING WORKSHOP [MACHINE & EQUIPMENT]	14,568,123.22	14,568,123.22	-	14,568,123.22
[vii] 100NO TRICYCLES TO FARMERS [FARM PRODUCE TRANSPORTATION]	123,548,864.15	123,548,864.15	-	123,548,864.15
[viii] WOMEN EMPOWERMENT [SHEEP/GOAT FATTENING PROGRAMME]	404,106,172.21	404,106,172.21	-	404,106,172.21
<b>SUB-TOTAL</b>	<b>1,701,834,313.34</b>	<b>1,701,834,313.34</b>	-	<b>1,701,834,313.34</b>

Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 25

Ministry of Finance Incorporate [MOFI]

For the Year Ended 31<sup>st</sup> December, 2019

Company	Holdings	Current Price [N]	2019 Market Value [N]	2018 Market Value [N]
<b>A. Banking Sector:</b>				
First Bank holding	4,929,617.00	6.15	30,317,144.55	38,451,012.60
Sterling Bank Plc	542,026.00	1.94	1,051,530.44	813,039.00
Union Bank Plc	135,408.00	6.80	920,774.40	690,580.80
Zenith Bank Plc	357,000.00	19.33	6,900,000.00	8,625,000.00
Unity Bank Plc	130,444,484.00	0.64	83,484,469.76	125,226,704.64
FCMB Plc	319,803.00	1.85	591,635.55	543,665.10
UBA Plc	780,300.00	7.00	5,462,100.00	7,969,295.00
UBA Capital Plc	94,581.00	2.84	268,610.04	268,610.04
African Prod. Regt.	23,645.00	3.90	92,215.50	92,215.50
Ja'iz International Bank Plc	2,000,000.00	0.32	640,000.00	0.00
<b>Sub-total</b>			<b>129,728,480.24</b>	<b>182,680,122.68</b>
-				
<b>B. Conglomerates:</b>				
U.A.C. of Nig. Plc	2,700,000.00	9.52	25,704,000.00	31,050,000.00
John Hot Nig. Plc	125,000.00	0.48	60,000.00	60,000.00
SCOA Nig. Plc	62,500.00	3.25	203,125.00	203,125.00
Unilever Nig. Plc	125,000.00	22.00	2,750,000.00	5,625,000.00
PZ Industries Plc	2,658.00	5.65	15,017.70	33,357.90
<b>Sub-total</b>			<b>28,732,142.70</b>	<b>36,971,482.90</b>
<b>C. Petroleum Marketing:</b>				
Oando Nig. Plc	430,170.00	5.20	2,236,884.00	2,236,884.00
Chevron [MRS]	4,880.00	15.30	74,664.00	139,324.00
Con Oil Nig. Plc	127,600.00	18.50	2,360,600.00	2,871,000.00
Mobil Oil Nig. Plc	37,094.00	147.90	5,486,202.60	6,769,655.00
<b>Sub-total</b>			<b>10,158,350.60</b>	<b>12,016,863.00</b>
<b>D. Food &amp; Beverages:</b>				
N.N.F.M Plc	1,999,931.00	4.30	8,599,703.30	12,999,551.50
Flour Mills of Nig. Plc	1,391.00	17.73	24,667.50	25,236.75

Nestle Nig. Plc	88,250.00	1469.00	129,639,250.00	123,550,000.00
Dangote Sugar	1,000,000.00	13.80	13,800,000.00	14,500,000.00
<b>Company</b>	<b>Holdings</b>	<b>Current Price [N]</b>	<b>2019 Market Value [N]</b>	<b>2018 Market Value [N]</b>
UTC Nig. Plc	9,703.00	0.00		0.00
<b>Sub-total</b>			<b>152,063,620.80</b>	<b>151,074,788.25</b>
<b>E. Building Materials:</b>				
C.C.N.N Plc	3,000,000.00	18.10	54,300,000.00	75,000,000.00
Largape WAPCO	996,170.00	14.00	13,945,610.00	12,451,437.50
<b>Sub-total</b>			<b>68,245,610.00</b>	<b>87,451,437.50</b>
<b>F. Automobile:</b>				
R.T Briscoe Nig.	336,882.00	0.21	70,816.20	70,816.20
Dunlop Nig. Plc	489,427.00	0.00	0.00	0.00
<b>Sub-total</b>			<b>70,816.20</b>	<b>70,816.20</b>
<b>G. Health Care:</b>				
Evans Medicals	16,979.00	0.50	8,489.50	8,489.50
G S K Beecham	3,362.00	4.44	14,929.50	37,794.50
<b>Sub-total</b>			<b>23,419.00</b>	<b>46,284.00</b>
<b>H. Other Financial Institutions:</b>				
Crusader Nigeria Plc	668,515.00	0.00	0.00	0.00
Unity capital Insurance ltd	61,529,738.00	0.20	12,305,947.60	12,305,947.60
Custodians	408,320.00	137.83	56,280,000.00	0.00
<b>Sub-total</b>			<b>68,585,947.60</b>	<b>12,305,947.60</b>
<b>I. Chemicals:</b>				
Nig. German che	74,365.00	0.00	0.00	0.00
<b>Sub-total</b>	<b>74,365.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [Quoted]</b>			<b>457,608,387.14</b>	<b>482,617,742.13</b>
<b>Un Quoted</b>				
FAWAZ Steel Wood	602,776.00		1,205,552.00	1,205,552.00
Ja'iz International Bank Plc	1,000,000.00			1,000,000.00
NTM ltd	2,932,068.00			2,932,068.00
MTN ltd	146,000.00		2,932,068.00	0.00
CSCS Ltd	6,000,000.00			18,000,000.00
Kaduna Textile Ltd	6,701,251.00		1,775,312.00	1,775,312.00
Northern Saw Mill Ltd	191,636.00		199,636.00	191,636.00
Elixir Assets Management	70,000,000.00		70,000,000.00	70,000,000.00

<b>Total[Unquoted]</b>			<b>76,112,568.00</b>	<b>95,104,568.00</b>
<b>Grand Total [Quoted &amp; Unquoted]</b>			<b>533,720,955.14</b>	<b>577,722,310.13</b>
<b>Company</b>	<b>Holdings</b>	<b>Current Price [N]</b>	<b>2019 Market Value [N]</b>	<b>2018 Market Value [N]</b>
<b>Investments in Associates</b>				
Dutse Market			339,408,108.00	326,966,608.00
Jigawa Plastic Company			30,744,645.00	30,744,645.00
Limawa Spring Water Plant			33,442,935.00	33,442,935.00
Solid Minerals Projects			56,849,035.00	52,949,035.00
Axxon/Jigawa Ltd.			46,426,374.00	41,104,626.00
Agric- Business			442,172,134.00	0.00
<b>Sub Total [Associates]</b>			<b>949,043,231.00</b>	<b>485,207,849.00</b>
<b>Total Investment</b>			<b>1,482,764,186.14</b>	<b>1,062,930,159.13</b>



Jigawa State Government of Nigeria

Report of the Auditor General

Note No. 26

Investments in Government Owned Companies

For the Year Ended 31<sup>st</sup> December, 2019

S/N	NAME OF COMPANY	OPENING BALANCE N	INVESTMENT DATE N	DISBURSEMENTS 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
	<b>Sub-total</b>	<b>566,936,241.70</b>		-	<b>566,936,241.70</b>
3	JASCO	1,000,000,000.00	2017	-	1,000,000,000.00
	<b>Sub-total</b>	<b>1,000,000,000.00</b>		-	<b>1,000,000,000.00</b>
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
	<b>Sub-total</b>	<b>67,674,464.97</b>		-	<b>67,674,464.97</b>
5	3- Stars Hotel				
	[i] Terminal, Death & Retirement Benefits	108,698,623.71	2017	-	108,698,623.71
	[v] Additional Works/Loan	10,869,862.37	9/08/2018	-	10,869,862.37
	<b>Sub-total</b>	<b>119,568,486.08</b>		-	<b>119,568,486.08</b>
6	Jigawa Agricultural & Rural Development Authority [JARDA]	170,682,990.74	2017	-	170,682,990.74
	Fertilizer				
	<b>Sub-total</b>	<b>170,682,990.74</b>		-	<b>170,682,990.74</b>
8	State Housing Authority	10,000,000.00		-	10,000,000.00
	<b>Sub-total</b>	<b>10,000,000.00</b>		-	<b>10,000,000.00</b>
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
S/N	NAME OF COMPANY	OPENING BALANCE N	INVESTMENT DATE N	DISBURSEMENTS CURRENT YEAR N	BALANCE TODATE N
	2017 Custer Programme	527,827,485.00	2017	-	527,827,485.00
	<b>Sub-Total [State Wide]</b>	<b>1,566,127,633.00</b>		-	<b>1,566,127,633.00</b>

II[A]	DGO -Economic Empowerment Loans:-		-		
	[i] Procurement of Harvesters	28,113,000.00	2016/2017	(15,000,000.00)	13,113,000.00
	[ii] 27No. M/Cycles to LGAs	6,835,500.00	„	-	6,835,500.00
	[iii] 20No. [2.5] Tonner Threshers	17,000,000.00	„	(6,000,000.00)	11,000,000.00
	[iv] Additional 22No. Hand Harvesters, Threshers	19,115,000.00	„	(7,000,000.00)	12,115,000.00
	[v] Agric. Empowerment Loan to 22No. Farmers	39,905,000.00	„	(18,000,000.00)	21,905,000.00
	[vi] 12No. Toyota Hummer & 15No. Sharon Busses on Loan	81,250,000.00	„	(55,000,000.00)	26,250,000.00
	[vii] 40No. [25Tonner] Rice Miller Machines on Loan	32,880,000.00	„	(17,000,000.00)	15,880,000.00
	[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	„	(2,000,000.00)	8,000,000.00
	[x] Mobile Veterinary Clinic Empowerment Loan	27,412,000.00	„	(8,200,000.00)	19,212,000.00
	[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	„	(40,000,000.00)	58,560,000.00
	[xiii] 10No. Threshers on Loan to Farmers [Through A. F. A. N.]	88,000,000.00	„	(44,000,000.00)	44,000,000.00
	<b>SUB-TOTAL</b>	<b>480,706,500.00</b>	<b>-</b>	<b>-</b>	<b>268,706,500.00</b>
	<b>TOTAL</b>	<b>6,081,151,989.15</b>		<b>10,869,862.37</b>	<b>5,880,021,851.52</b>
<b>S/N</b>	<b>NAME OF COMPANY</b>	<b>OPENING BALANCE N</b>	<b>INVESTMENT DATE N</b>	<b>DISBURSEMENTS CURRENT YEAR N</b>	<b>BALANCE TODATE N</b>
	Less: Repayments of 2017/2018 Cluster Loans [Revolving]			0	586,950,961.54
	<b>NET BALANCE OF INVESTMENTS FUND 31/12/2019</b>			<b>10,869,862.37</b>	<b>5,293,070,889.98</b>

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**Note No. 27**

**Personal Advances**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/N</b>	<b>CATEGORY</b>	<b>CURRENT YEAR END BALANCE N</b>	<b>PREVIOUS YEAR END BALANCE N</b>
1	MOTOR VEHICLE	1,341,020,997.08	1,497,996,232.53
2	REFURBISHMENT	25,082,999.33	33,728,706.25
3	MOTOR CYCLE	69,332,850.31	92,094,935.62
4	BICYCLE	17,336,765.00	23,254,399.91
5	TRICYCLE	-	32,127,386.67
	<b>TOTAL</b>	<b>1,452,773,611.72</b>	<b>1,679,201,660.98</b>

**Jigawa State Government of Nigeria**

**Report of the Auditor General**

**Note No. 28**

**Treasury Clearance Accounts [SUMMARY]**

**For the Year Ended 31<sup>st</sup> December, 2019**

<b>S/NO</b>	<b>NAME OF MDA'S</b>	<b>NAME OF CONTACTOR</b>	<b>AMOUNT</b>
1	MIN. OF WORKS	MESSR EQUINIX LTD	3,925,269.06
2	MIN. OF WORKS	MESSR EQUINIX LTD	2,427,335.50
3	MIN. OF WORKS	MESSR EQUINIX LTD	1,352,687.84
4	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	22,447,675.60
5	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	36,226,400.00
6	MIN. OF WORKS	MESSR SAMID NIG LTD	179,183.48
7	INFORMATICS KZR	MESSR MITECH NIG LTD	5,270,834.95
8	INFORMATICS KZR	MESSR UNIFIED MARKETING LTD	4,545,808.57
9	MIN. OF WORKS	MESSR QUIMES NIG LTD	25,408,341.45
10	WARDA	MESSR SHEBA INTL. NIG LTD	1,149,999.90
11	MIN. OF WORKS	MESSR CRYSTAL FORM LTD	179,183.48
12	CHIEFTANCY AFFIARS	MESSR HAMISU GABASAWA	5,129,619.45
13	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	43,567,833.85
14	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	56,350,566.42
15	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	41,095,595.26
16	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	32,758,288.21
17	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	21,668,320.62
18	CIPMA	MESSR HOMESTEAD CONST NIG LTD	3,038,570.06
19	CIPMA	MESSR HOMESTEAD CONST NIG LTD	3,038,570.06
20	CIPMA	MESSR HOMESTEAD CONST NIG LTD	1,558,756.00
21	M SCIENCE & TECHNOLOGY	MESSR MUSHAB INVESTMENT	1,928,960.00
<b>S/NO</b>	<b>NAME OF MDA'S</b>	<b>NAME OF CONTACTOR</b>	<b>AMOUNT</b>

22	HOUSING	HYDRA FORM INTL. (PTY) LTD	95,161,984.07
24	MIN. OF HEALTH	RINGIM GALADANCI	7,440,619.00
25	DCDA	DANTATA & SASAWOE NIG LTD	137,048,000.00
26	MIN. OF HEALTH	AL-TAMRU NIG LTD	3,324,471.90
27	DCDA	DEVINKS DEMOLS NIG LTD	1,228,574.30
28	MIN. OF HEALTH	ALH. MUHAMMADU TAZARA JAHUN	48,782.60
29	MIN. OF HEALTH	RUBICON TEX NIG LTD	8,332,730.00
30	MIN. OF WATER	GIGINYA GEN ENT. NIG LTD	1,047,915.00
31	GOVT. HOUSE	JALDINE NIG LTD	2,189,530.00
32	ENVIRONMENT	SAHEEL ENG. & CONST NIG LTD	2,680,272.35
33	GOVT. HOUSE	MALLAM MUHAMMED MUSTAPHA NIG. LIMITED'	30,334,287.60
34	MIN FOR LOCAL GOVT.	MAKBELLA INTERNATIONAL	11,602,500.00
35	MIN. OF HEALTH	A.M. LABARAN FANTAI NIG LTD	957,950.00
36	D.C.D.A	MESSR TANIDOM NIG. LTD	66,513,281.25
37	D.C.D.A	UNISTRUST NIG. LTD	16,549,399.11
38	D.C.D.A	DANTATA & SAWOE	396,936,208.55
39	D.C.D.A	C.G.C NIG. LTD	76,854,411.92
40	M.O.W & T	RETERCHA COMP	114,680,401.76
41	U. D. B.	C.G.C NIG. LTD	232,999,391.13
42	D.C.D.A	C.G.C NIG. LTD	26,689,449.15
43	D.C.D.A	C.G.C NIG. LTD	103,695,588.35
44	D.C.D.A	C.G.C NIG. LTD	13,609,389.29
45	D.C.D.A	C.G.C NIG. LTD	86,774,308.87
46	D.C.D.A	C.G.C NIG. LTD	187,212,571.25
47	D.C.D.A	C.G.C NIG. LTD	134,492,633.06
48	D.C.D.A	C.G.C NIG. LTD	23,054,580.17
49	D.C.D.A	C.G.C NIG. LTD	83,674,076.00
50	D.C.D.A	C.G.C NIG. LTD	103,695,588.35
<b>S/NO</b>	<b>NAME OF MDA'S</b>	<b>NAME OF CONTACTOR</b>	<b>AMOUNT</b>

51	D.C.D.A	C.G.C NIG. LTD	20,521,589.50
52	D.C.D.A	C.G.C NIG. LTD	76,520,151.97
53	D.C.D.A	DANTATA & SAWOE	100,635,655.07
54	D.C.D.A	C.G.C NIG. LTD	49,137,604.98
55	D.C.D.A	DANTATA & SAWOE	52,217,426.83
56	M.O. E. S & T	EAGLE SCIENTIFIC & LAB	27,068,578.88
57	M.O. E. S & T	EAGLE SCIENTIFIC & LAB	54,320,755.91
58	D.C.D.A	INTERIOR WOODWORK	1,956,471.27
59	D.C.D.A	INTERIOR WOODWORK	36,483,433.00
60	M. O. I. Y. C.	INTERIOR WOODWORK	41,456,900.22
61	D.C.D.A	DESIGN PLUS CONSULTANT	63,608,224.07
62	R. E. B.	AIMA STRONG STORE NIG LTD	19,663,718.28
63	M.O.W & T	DE-PACIFIC NIG. LTD	3,391,808.24
64	JISIEC	X-MATRIX 369 LTD	4,661,777.80
65	M. R. C. D.	PERFORMANCE ENGINEERING LTD	41,191,373.48
66	M. F. R. I.	KAP ENGR. CONSULT.	516,186.70
67	M. O. I. Y. C.	AG FERERO & CO LTD	56,588,195.93
68	M. O. I. Y. C.	AG FERERO & CO LTD	117,730,981.65
69	M. F. R. I.	PERFORMANCE ENGINEERING LTD	41,387,739.75
70	R. E. B.	IHSAN DRILLING INVEST	5,398,986.80
71	R. E. B.	IHSAN DRILLING INVEST	9,126,631.05
72	D.C.D.A	DANTATA & SAWOE	57,262,151.32
73	M. O. HEALTH	UNITY KAPITAL INSURANCE PLC	6,220,712.50
74	D.C.D.A	C.G.C NIG. LTD	59,928,511.86
75	JIRMA	BEEFAR CONST. NIG. LTD	126,177,809.23
76	U. D. B.	H & M NIG. LTD	229,635,664.53
77	M. O. I	AG FERERO & CO LTD	24,710,744.51
78	D.C.D.A	C.G.C NIG. LTD	76,520,151.97
<b>S/NO</b>	<b>NAME OF MDA'S</b>	<b>NAME OF CONTACTOR</b>	<b>AMOUNT</b>

79	SULE LAMIDO UNIVERSITY, KAFIN-HAUSA	DESIGNE PLUS CONSULTANTS LTD	10,170,238.45
80	MIN. OF WORKS	GLOBAL ECOLOGICAL CONSULTANTS LTD	7,588,035.00
81	MIN. OF WORKS	UKM CIVIL ENGINEERING CONSULT LTD	11,981,115.89
82	MIN. OF WORKS	POWERMATRIX ENG. CONSULTANTS	1,054,629.00
83	MIN. OF HEALTH	HAG ENGINEERING NIG LTD	11,821,718.00
84	MIN. OF WORKS	HIMMA TECH SERVICES	2,815,698.10
85	MIN. OF HEALTH	DESIGNE PLUS CONSULTANTS LTD	14,151,183.00
86	MIN. OF WORKS	HAG ENGINEERING NIG LTD	3,099,915.92
87	DCDA	HAG ENGINEERING NIG LTD	8,561,470.77
88	MIN. OF WORKS	OPIQ CONSULTANCY SERVICE LTD	1,136,941.98
89	MIN. OF WORKS	KAP ENGINEERING CONSULTANTS LTD	20,198,151.62
	<b>TOTAL</b>		<b>3,795,265,079.50</b>

**Jigawa State Government of Nigeria**  
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**Note No. 29**

**Transfers [to Capital Development Fund]**  
**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	MONTH	CURRENT YEAR ACTUAL TRANSFERS N	PREVIOUS YEAR ACTUAL TRANSFERS N
1	JANUARY	4,556,365,955.67	919,171,230.98
2	FEBRUARY	1,840,048,792.75	3,323,231,143.79
3	MARCH	2,140,403,382.34	1,285,559,269.71
4	APRIL	840,318,570.10	2,593,021,544.95
5	MAY	2,372,662,224.10	3,101,175,993.14
6	JUNE	693,038,263.25	502,186,877.57
7	JULY	1,131,950,346.94	1,254,585,965.03
8	AUGUST	2,071,776,197.51	2,248,578,941.71
9	SEPTEMBER	1,339,843,722.83	1,848,879,892.74
10	OCTOBER	840,848,862.47	5,415,217,383.16
11	NOVEMBER	2,825,581,860.87	3,036,404,940.16
12	DECEMBER	2,962,807,485.35	3,533,966,081.84
<b>[A]</b>	<b>Sub-Total -Capital Expenditure Account</b>	<b>23,615,645,664.18</b>	<b>29,061,979,264.78</b>
1	JANUARY	0.00	500,000,000.00
2	FEBRUARY	250,000,000.00	750,000,000.00
3	MARCH	792,370,803.83	750,000,000.00
4	APRIL	1,035,000,000.00	750,000,000.00
5	MAY	650,000,000.00	750,000,000.00
6	JUNE	1,115,000,000.00	-
7	JULY	673,046,196.08	500,000,000.00
8	AUGUST	795,000,000.00	500,000,000.00
9	SEPTEMBER	605,000,000.00	500,000,000.00
10	OCTOBER	425,100,000.00	500,000,000.00
11	NOVEMBER	862,000,000.00	500,000,000.00
12	DECEMBER	870,000,000.00	-
<b>[B]</b>	<b>Sub-Total -State &amp;Local Government Joint Projects Account</b>	<b>8,072,516,999.91</b>	<b>6,000,000,000.00</b>
	<b>Total Transfers [A+B]</b>	<b>31,688,162,664.09</b>	<b>35,061,979,264.78</b>



**Jigawa State Government of Nigeria**  
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**Note No. 30**

**Retention Accounts [Balances]**

**For the Year Ended 31<sup>st</sup> December, 2019**

S/N	ACCOUNT NAME	CURRENT YEAR END BALANCE N	PREVIOUS YEAR END BALANCE N
	<b>CONSOLIDATED AMOUNT</b>	<b>751,139,319.60</b>	<b>982,975,536.38</b>
1	Retention - Central Expenditure Account	436,817,569.70	414,894,045.30
2	Retention - Jigawa State and Local Government Joint Project Account	314,321,749.90	568,081,491.08