



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC PLANNING

Block A, New Secretariat Complex, P. M. B. 7014, Dutse, Jigawa State, Nigeria.

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021



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JIGAWA STATE GOVERNMENT STATEMENTS OF ACCOUNTING POLICIES.

Summary of Significant Accounting Policies:

1. General Information.

The State Financial information for the year ended 31st December, 2021 were authorized for issue by the Accountant General on 29th March, 2021. Jigawa State Government principal activities are the provision of Infrastructure, Educational, Housing, Justice, Transport, Agricultural and Health services, Waste Management and Emergency services. The State's registered office is located New State Secretariat Complex, Dutse, Jigawa State, Nigeria.

2.1 Statement of compliance with IPSAS and transitional explanations.

The financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption Accrual Basis IPSAS) allows Jigawa State Government a period of up to three years (from January 2021 to December, 2024) to recognise and or measure certain assets and or liabilities.

In its transition to accrual basis IPSASs, Jigawa State Government took advantage of this transitional exemption for its yet to be valued and yet to be recognized assets and liabilities. Co-ordinated efforts are currently being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other infrastructure related MDAs. Verifiable reports of the committee with respect to the number and depreciated fair value assessment of Land, Building, Road Infrastructure and Water Infrastructure shall be aggregated and finally recognized in the year 2024 exclusively Accrual Basis IPSAS Financial Statements.

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

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

The State financial statements are prepared on an accrual basis.

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

i. All MDA of the Government shall be submitting their transcript on monthly basis to the SIFMIS on or before 10th of the subsequent month which consolidated to formulate sole Jigawa State Financial Statement and report of the Accountant General except GPSE.

ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption Accrual Basis IPSAS) FAAC Technical Sub-committee on IPSAS implementation guideline.

- iii. All the Parastatals other than GPSE are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- iv. These Controlling Entity with interest in a GPSE should account for such by presenting it as an Investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position.
- v. These entities are *Jigawa State Agricultural Supply Company, Jigawa State Pharmaceutical Supply Company Limited, Jigawa State Investment and Properties Limited and Jigawa State Savings and loans Limited.*

5. Comparative Information

The General Purpose Financial Statements shall disclose all numerical information relating to previous period **(2021 and 2020)** simultaneous for comparative purposes.

6. Completeness

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

7. Prudence

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

8. Neutrality

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

9. Verifiability

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

10. Understandability

The Financial Statements information are presentted in a manner that facilitates expert and non-expert users to comprehend its meaning. For better **Understandability** the

report is enhanced where information is classified, characterised and presented clearly and concisely.

11. Budget Figures

The Financial Statements of JIGAWA State Government have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2021 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended.

The Accounting Framework of the Jigawa State Government focusses on reporting the budgetary activities of the government for the financial year as laid down in the appropriation law.

12. Revenue: Non Exchange Transactions

Fees, taxes and fines

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

Other operating revenues

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

Sales of goods

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

Rendering of services

Revenue from the rendering of services to the state of completion or when the outcome of the transaction can be stately estimated is recognized.

These are measured by reference to the Labour hours, cost incurred to date as a percentage of total estimated labour hours or the total cost.

Interest Income

The effective yield method is to be applied in determining the interest income, and the effective yield discounts estimated cash receipts through the anticipated life of the financial assets to the assets net carrying amount. The method applied this yield to the principal outstanding to determine interest income for the period.

Other Revenue / Income

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

13. Aid and Grants:

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

14. Subsidies, Donations and Endowments

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

15. Transfers from other government entities

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

Expenses:

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

16. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

Under the Defined Contribution Scheme:

- a. Public Entities make pension and national insurance contributions on behalf of employees in line with Pension Act 2014 as amended. The contributions are treated as payments to a defined contribution pension plan.
- b. A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFA).
- c. The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
- d. The contributions are recognized as employee benefit expense when they are due.
- e. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available
- f. Interest on Loans:
- g. Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
- h. Interest expense is accrued using the effective interest rate method.
- i. The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount.
- j. The method applies this rate to the principal outstanding to determine interest expense in each period.

a. Foreign currency transactions:

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

b. Minority Interest

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

17. Statement of Cash flow

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

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

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

18. Cash & Cash Equivalent

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

19. Accounts Receivable:

a. Receivables from Exchange Transactions

- i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
- ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

b. Receivables from Non-exchange Transactions

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

20. Prepayments

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

21. Inventories:

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

21. Loans Granted:

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

23. Investments:

Investments in associates:

- a. An Entity's investments in associates are accounted for using the equity method of accounting.
- b. An associate is an Entity over which a PSE has a significant influence and that is neither a subsidiary nor a joint venture.
- c. Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate.
- d. The statement of financial performance reflects the share of the results of operations of the associates.
- e. Where there has been a change recognised directly in the equity of the associate, the Investing entity recognises its share of any change and discloses this where applicable, in the statement of changes in net assets/equity.

Investments in joint ventures

- a. A PSE's investments in its joint ventures are accounted for using the equity method of accounting.
- b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- c. Under the equity method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the joint venture.

- d. The statement of financial performance reflects the share of the results of operations of the joint venture.
- e. Where there has been a change recognised directly in the equity of the joint venture, an Entity should recognise its share of any changes and disclose this, when applicable, in the statement of changes in net assets/equity.

Investment in Controlled entities (subsidiaries)

- a. The controlled entities are all entities (including special purpose entities) over which a PSE or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.
- c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- d. Intra-economic entity transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated.
- e. Accounting policies of controlled entities should be consistent with the policies adopted by the controlling entity.

Impairment of Investments

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

Financial Assets at fair value through net assets:

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

- a. An available-for-sale financial assets are included in non-current assets where a PSE intends to dispose off the investment in a period exceeding 12 months from the reporting date.

- b. Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognised in the statement of Net Assets/Equity.
- c. Realized gains and losses on Financial Assets at fair value through net assets are recognized in the consolidated statement of financial performance as income or expense from Financial Assets at fair value through net assets securities.'
- d. Impairment losses on Financial Assets at fair value through Net assets is calculated using the effective interest method and is recognized in the consolidated statement of financial performance as part of expenses.
- e. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques.

These include:

- i. The use of recent arm's length transactions,
- ii. Reference to other instruments that are substantially the same
- iii. Discounted cash flow analysis
- iv. Option pricing models
- v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.
- vi. Entities shall ascertain at the date of preparation of each statement of financial report whether there is objective evidence that a financial asset or a group of financial assets is impaired.
- vii. In the case of equity securities classified as available Financial Assets at fair value through net assets, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities have been impaired.
- viii. If any such evidence exists for Financial Assets at fair value through net assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is presented in the statement of financial performance.

24. Property, Plant & Equipment (PPE)

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

Cost:

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

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

Capitalisation

- a.** The capitalisation threshold shall be N50,000 (Fifty Thousand Naira).
- b.** Only amounts spent in connection with the above and whose values are equal or in excess of N50,000 (Fifty Thousand Naira) shall be capitalised.
- c.** All assets equal to or above this amount shall be recorded in the PPE Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS etc and apply the capitalisation threshold to the aggregate value.

- d. An item of PPE whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.
- e. Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the PPE register under the appropriate category.

Depreciation

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

No.	ITEM OF PPE	DEPRECIATION RATE
A.	Leased Property	Over the term of the lease
B.	Buildings	2 %
C.	Investment property	2 %
D.	Infrastructure	5 %
E.	Plant and Machinery	10%
F.	Transportation Equipment (except K):	20%
G.	Office Equipment	25%
H.	Furniture and Fittings	20%
I.	Specialised Assets (e.g. Books, Military assets)	10%
J.	Bearer Plant	4%
K.	Aircraft, Ship and Train	5%
L.	Specific cultural and heritage assets	Unlimited

- i. The full depreciation charge shall be applied to PPE in the year they are available for use and no depreciation in the year of disposal.
- ii. Fully depreciated assets that are still in use are carried in the books at a carrying amount of N10.00
- iii. An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount

Revaluation

- a. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period

- b. Surplus arising from the revaluation shall be transferred to the revaluation reserve in the financial position under reserves.
- c. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an expense.

Disposal

Gain or loss from disposal of an item of PPE is presented in surplus/deficit.

Impairment

An impairment test is to be conducted where there are indications that an item of PPE may have been impaired.

25. Investment Property

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

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

Investment Income

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

Disposal

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

26. Constituency Project Assets

- a. Constituency project Assets: these are assets whose acquisition or constructions are financed through approved interventions from budgetary provisions and are expected to be located across the various constituencies.
- b. The acquired or constructed assets by the relevant PSE shall be recognised as an asset and thereafter transferred to the benefiting constituency.
- c. A PSE should transfer the constituency project asset to the beneficiary, and expense through the Statement of Financial performance.

27. Intangible Assets

- a. These consist of assets that are not physically tangible which have been acquired or internally generated and held for use from which benefits are derivable beyond a financial year.
- b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the

asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.

- c. Intangible assets are tested for impairment annually and amortised over the estimated useful life using the straight line method on an annual basis.
- d. **Classes of Intangible Assets are as follows:**
 - i. Softwares acquired externally
 - ii. Patent right
 - iii. Copyrights
 - iv. Trademarks and brand acquired
 - v. Franchise
 - vi. Other Intangible assets
- e. Intangible Assets are to be Amortised on a straight line basis over their estimated useful life based on the substance of their agreements.

28. Deposits

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

29. Loans & Debts

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

30. Unremitted Deductions

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

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

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

31. Payables

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

32. Accrued Expenses

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

33. Current Portion of Borrowings

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

34. Public Funds

- a. These are balances of Government funds at the end of the financial year.
- b. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

35. Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

36. Contingent Liability

- a. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- b. Contingent liabilities shall only be disclosed in the Notes to the GPFS.

37 Contingent Assets

- i. Contingent assets are possible future assets arising from past events whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.
- ii. Contingent assets shall only be disclosed in the Notes to the GPFS.

38. Leases:

Finance leases

- i. These are leases which effectively transfer to the lessee Entity substantially all the risks and benefits incidental to ownership of the leased asset.
- ii. They are capitalised at the present value of the minimum lease payment.
- iii. The leased assets and corresponding liabilities are recognised while the leased assets are depreciated over the period the Entity is expected to benefit from their use.

Operating Leases

- i. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.
- ii. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of financial performance on a straight-line basis over the period of the lease.

38. Financial Instruments

- i. These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade & Accounts Receivable, Trade & Accounts Payable, Term Borrowings, Treasury Bills, FGN Bonds, all of which are recognised in the Statement of Financial Position.
- ii. Investment income and associated expenses e.g. transaction cost in relation to all financial instruments are recognised in the Statement of Financial Performance.

39. Borrowings

- i. Borrowings are recognized initially at fair value, net of transaction costs incurred.
- ii. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated statement of financial performance over the period of the borrowings using the effective interest method.

- iii. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.
- iv. Borrowings falling due within 12 months are classified as current liabilities while borrowings falling due over more than 12 months are classified as long term borrowings.
- v. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.
- vi. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- vii. All other borrowing costs are recognized as an expense in the period in which they are incurred.

40. Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the statement of financial performance.

41. Service Concession Arrangement:

Service Concession Arrangement Assets

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

Service Concession Arrangement Liabilities

- i. When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.
- ii. The liability is split between a financial liability and a performance obligation.

- iii. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets or associated asset(s).

42. Construction Contracts

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

Construction contracts include:

- a. Contracts for the rendering of services which are directly related to the construction of the asset, for example, those for the services of Project Managers and Architects.
- b. Contracts for the destruction or restoration of assets, and the restoration of the environment following the demolition of assets.

•

Construction contracts are broadly classified as: -

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

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

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

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

Contractor:

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

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

Contract Revenue:

Contract Revenue should comprise:

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

Measurement of Contract Revenue and Expenses:

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

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

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

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

Contract Costs

Contract costs should comprise:

- a. The Costs that relate directly to the specific contract;

- b. The Costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis.
- c. Other costs that are specifically chargeable to the customer under the terms of the contract this include:
 - i. Site labour costs, including site supervision;
 - ii. Costs of materials used in construction;
 - iii. Depreciation of plant and equipment used on the contract;
 - iv. Costs of moving plant, equipment and materials to and from the contract site.
 - v. Costs of hiring plant and equipment.
 - vi. Costs of design and technical assistance that are directly related to the contract.
 - vii. The estimated costs of rectification and guarantee work, including expected warranty costs.
 - viii. Claims from third parties.

Contract costs include the costs attributable to a contract for the period from the date of securing the contract to the completion of the contract.

Recognition of Contract Revenue and Expenses:

When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract should be recognized as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date. An expected deficit on a construction contract should be recognized as an expense immediately.

In the case of a **Fixed Price Contract**, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:

- a. Total contract revenue, if any, can be measured reliably;
- b. It is probable that the economic benefits or service potential associated with the contract will flow to the entity;
- c. Both the contract costs to complete the contract and the stage of contract completion at the reporting date can be measured reliably; and
- d. The contract costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.

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

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

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

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

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

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

Recognition of Expected Deficits:

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

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

The amount of such a deficit is determined irrespective of:

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

Changes in Estimates:

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

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

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

43. Agriculture:

The Jigawa State is agricultural wedged atmosphere with plentiful showery terrestrial for Agronomic activities which is the management of the biological transformation of living animals or plants (**Biological Assets**) for sale, or for distribution at no charge or for a nominal charge or for conversion into agricultural produce or into additional biological assets.

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

A biological asset: is a living animal or plant

Biological assets: are used in many activities undertaken by the State. These includes:- The trees plantation for shelter belt and eventual use as Pulp woods, timbers and other carpentry uses. There also an economic trees for fruits production and seedlings for transplanting. Ranch assets also animals bred available for re-selling and empowerment purposes.

When biological assets are used for Research, Education, Transportation, Entertainment, Recreation, Customs control or in any other activities that are not agricultural activities, those biological assets are not accounted for, therefore, the State does not complete the valuation process to determine their values.

Measurement of Biological Asset and Agricultural Produce

Biological Asset

The biological assets are to be measured on initial recognition and at each reporting date at its fair value less costs to sell until disposal except where the fair value cannot be measured reliably.

Agricultural Produce:

Agriculture produce harvested from the state's biological assets is measured at its fair value less costs to sell at the point of harvest.

Recognition of Biological Assets and Agricultural Produce:

The state Jigawa State through its implementation Agencies shall recognize a biological asset and Agricultural Produce when:

- (i) The state controls the assets as a result of past events.
- (ii) There is the probability that future economic benefits or service hitherto associated with the asset will flow into the state.
- (iii) The fair value or the cost of the asset can be measured reliably.

The recognition of a biological asset or agricultural produce are the resources presently controlled by the state with service potential or the ability to generate economic benefits or service potentials (Cash Inflows or Cash Outflows).

Above the policies constantly applied during the preparation of the 2021 Transitional Accrual Based Financial Statement.



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



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC PLANNING

Block A, New Secretariat Complex, P. M. B. 7014, Dutse, Jigawa State, Nigeria.

19th Sha'aban, 1443

Ref: MOF/AG/SIFMIS/2021/VOL.1/173

Date: 22nd March, 2022

RESPONSIBILITY FOR FINANCIAL STATEMENTS.

The Financial Statement have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the 2020 Financial Statements, the year 2021 Financial Statements would be the First Transitional Accrual Financial Statements in the State. Accordingly, transitional exemptions due to the inconclusive valuation of legacy assets, certain exemptions still apply in compliance with IPSAS 33 (Time Adoption of Accrual Basis).

The three (3) years transition relief period to full accrual (IPSAS) 2021 to 2024 and the Public Financial Management reform project embarked by the state would facilitate the full migration in the 2024 fiscal year.

It is. my singular honour, as the Accountant General, and the State's Accounting Officer for receipts and payments of Government, which saddled with the responsibility of general supervision of accounts and the preparation of Annual Accounts to present the 2021 Transitional Accrual Basis IPSAS Financial Statements.

To fulfil these Accounting and Reporting responsibilities, I am to affirm that proper accounting records are preserved; International Public Sector Accounting Standards (IPSAS) are applied; and Internal Control Procedures are established to provide reasonable assurances that financial transactions are realistically recorded, and State Public Resources were safeguarded for prevention or detection of fraud and irregularities.

These Financial Statements reflects the **True** and **Fair** view of the Operations and Financial Position of Jigawa State Government for the year ended as at 31st December 2021.

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

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



OFFICE OF THE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

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

Our Ref: AUD/ADM/26/VOL.III/314

Date: 10th MAY 2022

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31st, 2021 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No.5 of 2019).

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

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

In my opinion, and subject to observations contained in the Report, the Financial Statements which are in agreement with books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31st, 2021 and the transactions for the fiscal year ended on that date.

SPECIAL OPINION:

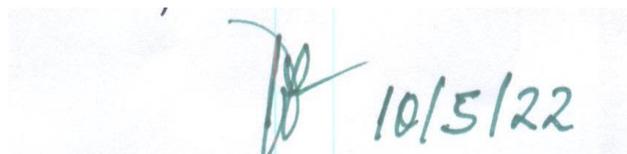
The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework (and receipts) are detailed in Note 38 in the attached General-Purpose Financial Statements of Jigawa State Government.

In my opinion, Note 38 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st, 2021, 2020 (2019 and 2018) in accordance with IPSAS as described in Note. 38.

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2021

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

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 20 (Note for cash and Bank balances).

A handwritten signature in blue ink is visible on the left side of the block, and the date '10/5/22' is written in blue ink to its right.

Mutari Yakudu Babura, Fcna,

FRC/2021/001/00000023323

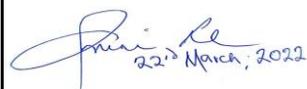
STATE AUDITOR GENERAL

JIGAWA STATE

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
(INCOME AND EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021

Year Actual (2020)	DETAILS	Notes	Year Actual 2021	Final Budget 2021	Initial/ Original Budget 2021	Supplementary Budget 2021	Variance on Final Budget
₦			₦	₦	₦		₦
	REVENUE		A	B(C+D)	C		E (B-A)
37,906,002,560.15	Government Share of FAAC (Statutory Revenue)	1	39,599,284,366.96	47,250,000,000.00	40,310,000,000.00	47,250,000,000.00	(7,650,715,633.04)
4,678,199,180.19	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1	4,535,971,457.76	5,972,000,000.00	3,600,000,000.00	5,972,000,000.00	(1,436,028,542.24)
16,395,911,903.46	Government Share of VAT	1	23,102,976,464.20	25,170,000,000.00	18,990,000,000.00	25,170,000,000.00	(2,067,023,535.80)
3,678,490,984.80	Tax Revenue	2	3,970,149,555.75	5,085,700,000.00	5,085,700,000.00	5,085,700,000.00	(1,115,550,444.25)
37,711,185,702.00	Non-Tax Revenue	3	38,035,924,903.47	50,569,892,000.00	44,625,600,000.00	50,569,892,000.00	(12,533,967,096.53)
5,356,449,242.57	Aid & Grants	4	5,289,330,340.33	6,560,500,000.00	6,560,500,000.00	6,560,500,000.00	(1,271,169,659.67)
6,414,032,698.52	Other Capital Receipts to CDF	5	9,738,698,963.92	23,721,500,000.00	23,721,500,000.00	23,721,500,000.00	(13,982,801,036.08)
324,513,534.81	Receipts from Loans/Borrowings	6	5,040,247,314.74	3,940,000,000.00	3,940,000,000.00	3,940,000,000.00	1,100,247,314.74
256,611,420.15	Other Revenues/Transfer	7	0.00	9,754,700,000.00	9,754,700,000.00	9,754,700,000.00	(9,754,700,000.00)
112,721,397,226.65	Total Revenue (a)		129,312,583,367.13	178,024,292,000.00	156,588,000,000.00	178,024,292,000.00	(48,711,708,632.87)
	EXPENDITURE						
43,286,124,078.13	Personel Emoluments (Salaries & Wages)	8	44,241,168,904.67	46,275,644,000.00	44,705,574,000.00	46,275,644,000.00	2,034,475,095.33
1,347,432,857.85	Allowances/Social Contributions	9	1,400,672,495.79	1,405,428,000.00	1,585,294,000.00	1,405,428,000.00	4,755,504.21
738,599,994.15	Social Benefits	10	781,714,449.75	850,000,000.00	2,860,000,000.00	850,000,000.00	68,285,550.25
16,581,282,438.63	Overhead Cost	11	21,149,357,903.53	22,567,433,000.00	22,425,100,000.00	22,567,433,000.00	1,418,075,096.47
1,947,984,263.57	Grants & Contributions	12	1,188,404,004.67	1,348,451,000.00	2,272,132,000.00	1,348,451,000.00	160,046,995.33
2,415,665,835.89	Subsidies	14	3,767,345,130.57	5,330,634,500.00	4,000,000,000.00	4,054,170,000.00	1,563,289,369.43
7,360,421,521.22	Depreciation Charges	15	11,605,332,103.67	27,575,652,000.00	3,276,000,000.00	5,300,634,000.00	15,970,319,896.33
5,480,350,545.21	Impairment Charges	16	12,274,165,940.68	24,819,986,380.00	38,661,306,000.00	52,095,287,000.00	12,545,820,439.32
9,421,549,324.14	Amortization Charges	17	17,398,383,368.91	25,277,400,620.00	872,000,000.00	1,277,000,000.00	7,879,017,251.09
12,970,102,057.30	Bad Debts Charges	18	14,147,725,129.92	22,573,662,500.00	35,930,594,000.00	42,850,245,000.00	8,425,937,370.08
101,549,512,916.09	Total Expenditure (b)		127,954,269,432.16	178,024,292,000.00	156,588,000,000.00	178,024,292,000.00	50,070,022,567.84
11,171,884,310.56	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		1,358,313,934.97	-	-	-	1,358,313,934.97
2,368,933,111.44	Public Debt Charges	19	- 4,913,658,418.09	0.00	0.00		4,913,658,418.09
0.00	Gain/ Loss on Disposal of Asset		0.00	0.00	0.00		0.00
0.00	Gain/Loss on Exchange Transaction		0.00	0.00	0.00		0.00
2,368,933,111.44	Total Non-Operating Revenue/(Expenses) (d)		4,913,658,418.09	-	-		4,913,658,418.09
8,802,951,199.12	Surplus/(Deficit) from Ordinary Activities e=(c+d)		6,271,972,353.06	0.00	0.00		0.00
0.00	Minority Interest Share of Surplus/ (Deficit) (f)		0.00	0.00	0.00		0.00
8,802,951,199.12	Net Surplus/ (Deficit) for the Period g=(e-f)		6,271,972,353.06	0.00	0.00		- 50,070,022,567.84

Notes to the Financial Statements are integral part of the Accounts

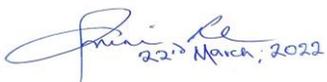

 22nd March, 2022

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

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2021	Year Actual 2020
ASSETS			₦	₦
Current Assets				
Cash and Cash Equivalents	310101 - 310201	20	16,735,538,244.70	13,705,658,477.40
Inventories	310501 & 310502	21	4,375,915,346.55	392,651,117.90
Receivables	310601 - 310604	22	2,316,453,819.37	1,701,878,650.56
Total Current Assets A			23,427,907,410.62	15,800,188,245.86
Non-Current Assets				
Loans Granted	311001 & 311002	23	3,973,843,157.78	2,321,853,419.86
Investments	310901 & 310902	24	12,613,633,382.52	9,822,798,631.77
Un-classified Assets	320101 - 320110	25	109,053,262,313.42	97,364,915,753.30
Investment Property	320201	26	22,478,537,860.13	13,491,257,638.96
Intangible Assets	320301	27	3,787,259,729.02	1,737,915,834.54
Total Non-Current Assets B			151,906,536,442.86	124,738,741,278.44
Total Assets C = A + B			175,334,443,853.48	140,538,929,524.30
LIABILITIES				
Current Liabilities				
Deposits	410101	28	2,923,715,437.48	1,847,237,344.52
Unremitted Deductions	410301 - 410302	29	77,195,434.11	43,767,207.61
Accrued Expenses		30	2,346,752,945.63	2,863,765,378.01
Total Current Liabilities D			5,347,663,817.22	4,754,769,930.14
Non-Current Liabilities				
Public Funds	420101 & 420102	31	29,362,599,499.21	25,669,851,311.92
Borrowings	420301	32	42,438,931,367.79	41,740,584,808.15
Total Non-Current Liabilities E			71,801,530,867.00	67,410,436,120.07
Total Liabilities: F = D + E			77,149,194,684.22	72,165,206,050.21
Net Assets: G = C - F			98,185,249,169.27	68,373,723,474.08
NET ASSETS/EQUITY				
Reserves	430301	33	91,913,276,816.21	59,570,772,274.96
Accumulated Surplus/(Deficits)	430301	34	6,271,972,353.06	8,802,951,199.12
Total Net Assets/Equity: H=G			98,185,249,169.27	68,373,723,474.08

Notes to the Financial Statements are integral part of the Accounts

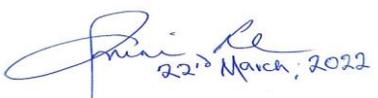

22nd March, 2022

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

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	NCOA CODES	Notes	ACTUAL RECEIPTS 2021	ACTUAL RECEIPTS 2020
CASH FLOWS FROM OPERATING ACTIVITIES			₦	₦
Inflows				
Statutory Revenue	110101 & 110103	1	39,599,284,366.96	37,906,002,560.15
Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1	4,535,971,457.76	4,678,199,180.19
VAT	110102	1	23,102,976,464.20	16,395,911,903.46
Tax Revenue	120101	2	3,970,149,555.75	3,678,490,984.80
Licences	120201 - 120210 & 120213	3	27,949,398.05	24,609,101.00
Fines		3	3,200,340.40	1,563,024.90
Fees		3	1,447,304,874.69	1,132,328,763.00
Earnings & Sales		3	3,597,846,577.04	1,838,153,207.00
Rent on Government Properties		3	89,604,004.67	153,318,749.00
Interest & Repayment Generals	120212	3	4,717,600,468.04	221,740,488.00
Reimbursement		3	28,152,419,240.58	34,339,472,369.10
Domestics Aid & Grants	130101 - 130204	4	5,289,330,340.33	5,356,449,242.57
Other Capital Receipts	120212	5	9,738,698,963.92	6,414,032,698.00
Reciepts from loan/borrowing	140401 - 140402	6	5,040,247,314.74	324,513,534.81
Other Revenue /Transfer	140701	7	0.00	256,611,420.15
Total Inflow from Operating Activities (A)			129,312,583,367.13	112,721,397,226.13
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	8	44,241,168,904.67	43,286,124,078.13
Allowances/Social Contribution to (Pension Scheme)		9	1,400,672,495.79	1,347,432,857.85
Social Benefits (Contribution to Other Employee's Schemes)		10	781,714,449.75	738,599,994.15
Overhead Cost (Other Reccurent Expenditure)		11	21,149,357,903.53	16,581,282,438.63
Grants & Contributions		12	1,188,404,004.67	160,046,995.33
Consolidated Revenue Fund Charges		13	89,604,004.67	57,783,570.00
Total Outflow from Operating Activities (B)			68,850,921,763.08	62,171,269,934.09
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A - B)			60,461,661,604.05	50,550,127,292.04

<u>CASH FLOW FROM INVESTING ACTIVITIES</u>				
Purchase/Construction of Assests	NA			
Subsidies		14	3,767,345,130.57	1,989,382,857.62
Depreciation Charges		15	11,605,332,103.67	21,201,207,705.71
Impairment Charges		16	12,274,165,940.68	257,612,815.64
Amortization Charges		17	17,398,383,368.91	18,467,483,101.03
Bad Debts Charges		18	14,147,725,129.92	
Investment In Private Companies	NA			4,424,516,414.99
Investment in Development on Natural Resources	NA			
Foreign Investment	NA			
Proceed from Foreign Investment	NA			
Proceed from Sale of Fixed Assets				
Dividends Received				
Net Cash Flow from Investing Activites			59,192,951,673.75	46,340,202,894.99
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>				
Proceeds from Domestic Loans & Other Borrowings	430101		0.00	
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	5,040,247,314.74	(485,079,550.00)
Grants & Loans to Other Governments/Agencies	420301 (CR)	35	1,634,580,940.35	
Contribution/Subscriptions to International Agencies/Bodies	22070102			
Public Debt Charges - Repayment of Loans		19	(4,913,658,418.09)	
Net Cash Flow from Financing Activities			1,761,169,837.00	(485,079,550.00)
Net Cash Flow from all Activities			3,029,879,767.30	3,724,844,847.05
Cash & Its Equivalent as at 1/1/2021			13,705,658,477.40	12,965,833,493.15
Cash & Its Equivalent as at 31/12/2021			16,735,538,244.70	13,705,658,477.40

Notes: 1				
RECONCILIATION:				
Surplus/ (Deficit) per Statement of Performance			6,271,972,353.06	
Add Back Non-Cash Movement Items:				
Depreciation Charges	240101 - 240201		2,605,330,082.67	
Amortization Charges	250101		28,198,496,340.68	
Impairment Charges	260101 - 260301		474,054,989.91	
Bad Debt Provision	270101 & 270102		24,134,470,450.79	
Net Movement in Current Assets/Liabilities.			61,684,324,217.11	
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		(4,375,915,346.55)	
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		2,087,207,222.14	
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		(3,983,264,228.65)	
Net Cash Flow from Operating Activities			55,412,351,864.05	
Note: 2				
Cash & its equivalent as at 31/12/2021				
Cash Balances	NA			
Bank Balances	310101 - 310201		<u>16,735,538,244.70</u>	
Certificate of Deposits				
Notes to the Financial Statements are integral part of the Accounts				
 Aminu Sule CNA State Accountant General (FRC/2020/002/00000020833)				

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦	₦	₦
Balance as at 31st December, 2021		68,373,723,474.07				68,373,723,474.07
Changes in Accounting Policy						-
Restated Balance	35	68,373,723,474.07	-	-	-	68,373,723,474.07
Surplus on Revaluation of Properties						-
Deficit on Revaluation of Investments			-	-	-	68,373,723,474.07
Net Gains and Losses not Recognised in the Statement of Financial Performance	36	5,557,689,174.85				5,557,689,174.85
Net surplus for the period		73,931,412,648.92	-	-	-	73,931,412,648.92
Balance at 31 December 2021						-
Deficit on Revaluation of Property						-
Surplus on Revaluation of Assets/Investments	37	24,253,836,520.35				24,253,836,520.35
Net gains and Losses not Recognised in the Statement of Financial Performance						-
Net deficit for the Period			-	-	-	-
Balance at 31 December 2021		98,185,249,169.27	-	-	-	98,185,249,169.27

Notes to the Financial Statements are integral part of the Accounts



22nd March, 2022

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

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT (GPPFS) FOR THE YEAR ENDED 31 DECEMBER, 2021

NOTE	Details	Ref. Note	Amount ₦	Amount ₦	Remarks		
NOTE 1	A- Share of Statutory Allocation from FAAC						
	Net Share of Statutory Allocation from FAAC	A	35,820,391,465.11				-
	Add :Deduction at source for Loan Repayment	B	3,778,892,901.85	39,599,284,366.96			
	Share of Statutory Allocation - Non Oil Revenue	C	2,308,564,239.86	2,308,564,239.86			
	Share of Federal Accounts Allocation - Excess Crude Oil	D	153,352,147.52	153,352,147.52			
	Exchange gain	E	233,671,481.06	233,671,481.06			
	Solid Minerals Resources	F	55,901,042.31	55,901,042.31			
	Excess Bank Charges	G	6,444,729.05	6,444,729.05			
	Stamp Duty Refund	H	162,055,621.70	162,055,621.70			
	PAYE and WHT	I	537,181,697.66	537,181,697.66			
	Ecological Fund	J	899,998,940.33	899,998,940.33			
	Additional Inflow	K	72,249,096.58	72,249,096.58			
	Forex Equalisation	L	106,552,461.69	106,552,461.69			
Total(GROSS) FAAC Allocation to FGN/SG/LG		44,135,255,824.72	44,135,255,824.72				
Value Added Tax							
Share of Value Added Tax (VAT)	E	23,102,976,464.20	23,102,976,464.20				
TOTAL		67,238,232,288.92	67,238,232,288.92				
NOTE2			2021			2020	
	Tax Revenue		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	Personal Income Taxes						
	Board of Internal Revenue Services		3,239,415,405.90	3,200,000,000.00	39,415,405.90	3,193,002,390.37	
	Board of Internal Revenue Services		405,180,447.20	350,000,000.00	55,180,447.20	352,801,337.14	
	Board of Internal Revenue Services		20,492,724.08	15,000,000.00	5,492,724.08	14,859,135.32	
	Sub-Total Personal Income Taxes		3,665,088,577.18	3,565,000,000.00	100,088,577.18	3,560,662,862.83	
	Corporate Taxes		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	Board of Internal Revenue Services		298,450.00	1,200,000,000.00	(1,199,701,550.00)	97,700.00	
	Board of Internal Revenue Services		3,564,540.50	600,000.00	2,964,540.50	1,052,267.76	
	Board of Internal Revenue Services		135,389,359.49	48,000,000.00	87,389,359.49	32,482,554.88	
	Board of Internal Revenue Services		130,803,461.20	100,000,000.00	30,803,461.20	75,999,569.61	
	Board of Internal Revenue Services		20,566,258.77	2,000,000.00	18,566,258.77	897,129.72	
	Board of Internal Revenue Services		3,007,815.76	2,000,000.00	1,007,815.76	1,925,700.00	
	Board of Internal Revenue Services		387,954.00	160,000,000.00	(159,612,046.00)	145,000.00	
	Board of Internal Revenue Services		11,043,138.85	8,000,000.00	3,043,138.85	5,228,200.00	
	Sub-Total Corporate Taxes		305,060,978.57	1,520,600,000.00	(1,215,539,021.43)	117,828,121.97	
	Grand-Total Tax Revenue		3,970,149,555.75	5,085,600,000.00	(1,115,450,444.25)	3,678,490,984.80	
NOTE 3	Licences (Non-Tax Revenue)		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	Ministry of Commerce, Industry and Co-operatives		787,248.05	200,000.00	587,248.05	211,000.00	

Ministry of Information, Youth, Sports and Culture	-	50,000.00	(50,000.00)	0.00
Ministry For Local Government	-	300,000.00	(300,000.00)	350,000.00
Ministry of Agriculture & Natural Resources		50,000.00	(50,000.00)	22,000.00
Board of Internal Revenue	10,920,000.00	15,000,000.00	(4,080,000.00)	12,945,000.00
Board of Internal Revenue	6,677,950.00	10,000,000.00	(3,322,050.00)	9,484,000.00
Ministry of Education Science & Technology		1,000,000.00	(1,000,000.00)	85,000.00
Ministry of Commerce, Industry and Co-operatives	100,000.00	800,000.00	(700,000.00)	51,000.00
Ministry of Agriculture & Natural Resources	62,000.00	100,000.00	(38,000.00)	0.00
Ministry of Agriculture & Natural Resources	15,000.00	50,000.00	(35,000.00)	26,000.00
Ministry of Health	1,721,000.00	250,000.00	1,471,000.00	535,000.00
Fire Service Directorate	-	1,000,000.00	(1,000,000.00)	900,000.00
Ministry of Commerce, Industry and Co-operatives	105,000.00	100,000.00	5,000.00	0.00
Board of Internal Revenue	7,500,000.00	2,000,000.00	5,500,000.00	0.00
Ministry of Agriculture & Natural Resources	61,200.00	50,000.00	11,200.00	0.00
Jigawa State Environmental Protection Authority [JISEPA]		1,000,000.00	(1,000,000.00)	0.00
Sub-Total Licences	27,949,398.05	31,950,000.00	(4,000,601.95)	24,609,000.00
Fees	ACTUAL	BUDGET	VARIANCE	ACTUAL
	₦	₦	₦	2020
Board of Internal Revenue	58,000.00	200,000.00	(142,000.00)	0.00
Ministry of Works & Transport	480,600.00	100,000.00	380,600.00	4,159,800.00
Due Process & Projects Monitoring Bureau	2,930,400.00	1,500,000.00	1,430,400.00	1,728,625.00
Pilgrims Welfare Board	1,608,500.00	3,000,000.00	(1,391,500.00)	6,359,933.00
High Court of Justice	-	1,000,000.00	(1,000,000.00)	0.00
Sharia Court of Appeal	1,283,756.00	5,000,000.00	(3,716,244.00)	2,822,483.00
Government House	55,000.00	50,000.00	5,000.00	3,510,000.00
Administration & Finance Directorate	9,570,000.00	500,000.00	9,070,000.00	0.00
Council Affairs Directorate	6,644,992.29	20,000,000.00	(13,355,007.71)	19,133,500.00
Office of the Head of Civil Service	1,425,000.00	50,000.00	1,375,000.00	0.00
Manpower Development Institute	2,579,000.00	10,350,000.00	(7,771,000.00)	0.00
Office of the Auditor General (Local Government)	240,000.00	500,000.00	(260,000.00)	454,886.00
Ministry of Agriculture & Natural Resources	-	500,000.00	(500,000.00)	0.00
Ministry of Commerce, Industry and Co-operatives	130,000.00	500,000.00	(370,000.00)	0.00
Mineral Resources Development Agency	-	50,000.00	(50,000.00)	0.00
Directorate of Economic Empowerment	640,000.00	2,000,000.00	(1,360,000.00)	1,950,340.00
Ministry of Works & Transport	9,494,000.00	10,000,000.00	(506,000.00)	5,224,700.00
Rural Electricity Board	-	300,000.00	(300,000.00)	0.00
Ministry of Water Resources	20,000.00	300,000.00	(280,000.00)	0.00
Rural Water Supply 7 Sanitation Agency	2,006,500.00	6,000,000.00	(3,993,500.00)	0.00
Small Town Water Supply Agency	241,000.00	2,000,000.00	(1,759,000.00)	0.00
Dutse Capital Development Agency	993,000.00	2,000,000.00	(1,007,000.00)	0.00
High Court of Justice	-	200,000.00	(200,000.00)	0.00
Sharia Court of Appeal	-	500,000.00	(500,000.00)	0.00
Ministry of Education Science & Technology	-	4,000,000.00	(4,000,000.00)	200,000.00

State Universal Basic Education Board		9,960,000.00	25,850,000.00	(15,890,000.00)	3,240,000.00		
Agency for Mass Education		-	100,000.00	(100,000.00)	0.00		
Nomadic Education Agency		1,165,960.00	7,000,000.00	(5,834,040.00)	0.00		
Jigawa State Polytechnic		460,000.00	1,400,000.00	(940,000.00)	352,696.00		
Bilyaminu Usman Polytechnic Hadejia		-	1,500,000.00	(1,500,000.00)	377,100.00		
Jigawa State College of Education		-	-	-	0.00		
Sule Lamido University, K/Hausa		-	500,000.00	(500,000.00)	810,000.00		
Science & Technical Education Board		-	800,000.00	(800,000.00)	0.00		
Jigawa State College of Islamic Legal Studies		-	300,000.00	(300,000.00)	0.00		
Institute of Information Technology		-	-	-	0.00		
Islamic Education Board		-	250,000.00	(250,000.00)	2,536,660.00		
Jigawa State College of Remedial Studies		-	300,000.00	(300,000.00)			
Ministry of Health		-	4,500,000.00	(4,500,000.00)	0.00		
Ministry of Information, Youth, Sports and Culture		-	10t	-	0.00		
Ministry of Environment		-	500,000.00	(500,000.00)	0.00		
Jigawa State Environmental Protection Authority [JISEPA]		-	200,000.00	(200,000.00)	48,000.00		
Ministry For Local Government		-	200,000.00	(200,000.00)	0.00		
Fire Service Directorate		-	-	-	637,000.00		
Ministry of Health		202,500.00	800,000.00	(597,500.00)	0.00		
Ministry of Land, Housing, Urban & Regional Planning Development		3,560,985.00	3,000,000.00	560,985.00	1,774,644.00		
Board of Internal Revenue		-	5,944,292,000.00	(5,944,292,000.00)	-		
Jigawa State Agricultural Research Institute		174,860.00	100,000.00	74,860.00	0.00		
Babura General Hospital		411,750.00	2,500,000.00	(2,088,250.00)	0.00		
Birnin kudu General Hospital		644,750.00	3,400,000.00	(2,755,250.00)	0.00		
Birniwa General Hospital		545,600.00	2,800,000.00	(2,254,400.00)	0.00		
Dutse General Hospital		11,240,115.21	11,000,000.00	240,115.21	0.00		
Gumel General Hospital		743,290.00	4,500,000.00	(3,756,710.00)	0.00		
Gwaram General Hospital		2,075,078.00	3,000,000.00	(924,922.00)	0.00		
Hadejia General Hospital		10,083,062.98	11,498,000.00	(1,414,937.02)	0.00		
Hadejia Tuberculosis and Leprosy Hospital		2,253,980.00	1,500,000.00	753,980.00	0.00		
Jahun General Hospital		790,600.00	3,700,000.00	(2,909,400.00)	0.00		
Kafin Hausa[Bulangu] Cottage Hospital		790,600.00	2,700,000.00	(1,909,400.00)	0.00		
Kafin Hausa General Hospital		2,398,353.25	3,000,000.00	(601,646.75)	0.00		
Kazaure General Hospital		2,614,743.00	2,500,000.00	114,743.00	0.00		
Ringim General Hospital		1,062,105.00	1,500,000.00	(437,895.00)	0.00		
Jigawa State Housing Authority		613,826.00	700,000.00	(86,174.00)	516,600.00		
Ministry of Agriculture & Natural Resources		-	200,000.00	(200,000.00)	0.00		
Ministry of Agriculture & Natural Resources		375,000.00	700,000.00	(325,000.00)	0.00		
Urban Development Board		4,000,000.00	10,000,000.00	(6,000,000.00)	22,220,000.00		
Mineral Resources Development Agency		262,847.00	550,000.00	(287,153.00)	0.00		
Jigawa State Housing Authority		257,500.00	400,000.00	(142,500.00)	1,750,000.00		
Urban Development Board		14,602,886.00	15,000,000.00	(397,114.00)	250,500.00		
Urban Development Board		-	-	-	114,964,000.00		
Dutse Capital Development Authority		1,160,557.46	1,000,000.00	160,557.46	477,476.00		
Ministry of Commerce, Industry and Co-operatives		4,151,900.00	1,500,000.00	2,651,900.00	0.00		
Sule Lamido University, K/Hausa		3,267,100.00	2,000,000.00	1,267,100.00	973,200.00		
Jigawa State Environmental Protection Authority [JISEPA]		-	-	-	188,100.00		
Ministry of Environment		-	-	-	60,000.00		

Jigawa State College of Education		89,115,144.44	107,000,000.00	(17,884,855.56)	90,717,296.00	
Sule Lamido University, K/Hausa		51,525,916.77	6,250,000.00	45,275,916.77	1,790,585.00	
Jigawa State College of Islamic Legal Studies		66,616,574.61	107,500,000.00	(40,883,425.39)	110,212,627.00	
Institute of Information Technology		32,661,710.50	85,000,000.00	(52,338,289.50)	11,975,661.00	
Islamic Education Board		-	-	-	6,065,058.00	
Scholl of Health Technology		2,907,781.44	20,000,000.00	(17,092,218.56)	8,870,720.00	
Civil Service Commission		1,936,432.50	50,000.00	1,886,432.50	15,000.00	
State Universal Basic Education Board		461,000.00	850,000.00	(389,000.00)	0.00	
Jigawa State Polytechnic		5,170,537.50	9,000,000.00	(3,829,462.50)	40,129,242.00	
Science & Technical Education Board		487,000.00	100,000.00	387,000.00	0.00	
Jigawa State College of Islamic Legal Studies		993,360.00	7,200,000.00	(6,206,640.00)	0.00	
Jigawa State College of Education		-	-	-	15,629,702.00	
Sule Lamido University, K/Hausa		82,286,915.29	108,400,000.00	(26,113,084.71)	0.00	
Dutse Model/Capital School		93,108,284.54	102,000,000.00	(8,891,715.46)	0.00	
Institute of Information Technology		47,043,396.53	60,000,000.00	(12,956,603.47)	9,817,857.00	
Islamic Education Board		-	-	-	2,327,000.00	
Ministry of Health		7,079,801.43	50,000.00	7,029,801.43	0.00	
School of Nursing Birnin Kudu		36,769,983.40	12,500,000.00	24,269,983.40	3,973,816.00	
School of Nursing Hadejia		-	-	-	0.00	
Ministry of Education Science & Technology		-	-	-	59,892,924.00	
Jigawa State Polytechnic		92,092,006.96	89,600,000.00	2,492,006.96	80,879,107.00	
Bilyaminu Usman Polytechnic Hadejia		72,550,922.58	52,000,000.00	20,550,922.58	10,850,757.00	
Jigawa State College of Education		-	-	-	21,613,148.00	
Jigawa State College of Education and Legal Studies		-	-	-	832,550.00	
Institute of Information Technology		-	-	-	4,135,000.00	
Jigawa State College of Remedial Studies		31,923,610.12	5,600,000.00			
Islamic Education Board				-	13,049,409.00	
School of Widwifery Birnin kudu		51,587,402.44	12,500,000.00	39,087,402.44	0.00	
Ministry of Land, Housing, Urban & Regional Planning Development		-	-	-	0.00	
Ministry of Land, Housing, Urban & Regional Planning Development		-	-	-	0.00	
Ministry of Land, Housing, Urban & Regional Planning Development		1,176,024.04	1,000,000.00	176,024.04	1,259,755.00	
Babura General Hospital		19,280,091.40	1,560,000.00	17,720,091.40	0.00	
Hadejia General Hospital		20,195,518.00	22,800,000.00	(2,604,482.00)		
Jahun General Hospital		2,634,757.00	2,150,000.00	484,757.00		
Jahun General Hospital		-	-	-	0.00	
Babura General Hospital		995,000.00	600,000.00	395,000.00	0.00	
Birnin kudu General Hospital		814,950.00	2,400,000.00	(1,585,050.00)	0.00	
Birniwa General Hospital		114,861.00	1,000,000.00	(885,139.00)	0.00	
Dutse General Hospital		2,137,567.00	24,600,000.00	(22,462,433.00)	0.00	
Gumel General Hospital		1,461,231.69	15,200,000.00	(13,738,768.31)	0.00	
Gwaram Cottage Hospital		50,000.00	1,500,000.00	(1,450,000.00)	0.00	
Hadejia General Hospital		1,879,388.00	2,760,000.00	(880,612.00)	0.00	
Jahun General Hospital		1,235,360.00	1,510,000.00	(274,640.00)	0.00	
Kafin Hausa[Bulangu] Cottage Hospital		737,513.00	1,300,000.00	(562,487.00)	0.00	
Kafin Hausa General Hospital		677,419.85	3,000,000.00	(2,322,580.15)	0.00	
Kazaure General Hospital		3,174,501.25	14,500,000.00	(11,325,498.75)	0.00	
Kazaure Psychiatric Hospital		649,267.30	1,000,000.00	(350,732.70)	0.00	
Ringim General Hospital		2,724,521.49	16,600,000.00	(13,875,478.51)	0.00	
Manpower Development Institute		-	15,000,000.00	(15,000,000.00)	4,350,000.00	

Directorate of Economic Empowerment		-	-	-	0.00		
Bilyaminu Usman Polytechnic Hadejia		-	-	-	0.00		
Farmers & Herdsmen Board		-	600,000.00	-	-		
Ministry of Agriculture & Natural Resources		56,000.00	50,000.00	6,000.00	0.00		
Farmers & Herdsmen Board		-	-	-	610,000.00		
Ministry of Education Science & Technology		1,073,000.00	300,000.00	-	-		
State Universal Basic Education Board		35,812,990.97	-	-	-		
Ministry of Agriculture & Natural Resources		419,000.00	-	419,000.00	405,000.00		
Ministry of Education Science & Technology		-	-	-	0.00		
Ministry of Works & Transport		725,000.00	4,000,000.00	(3,275,000.00)	2,291,217.00		
Ministry of Land, Housing, Urban & Regional Planning Development		35,812,990.97	2,000,000.00	33,812,990.97	0.00		
Ministry of Works & Transport		419,000.00	2,000,000.00	(1,581,000.00)	525,000.00		
Ministry of Works & Transport		-	100,000.00	(100,000.00)	0.00		
Ministry of Works & Transport		-	-	-	130,000.00		
Office of the Auditor General		200,000.00	600,000.00	(400,000.00)	50,000.00		
Board of Internal Revenue		94,800.00	1,000,000.00	(905,200.00)	70,000.00		
Women Co-operative Development Fees		-	-	-	1,314,000.00		
Ministry of Women Affairs & Social Development		-	-	-	11,637,171.00		
Ministry of Land, Housing, Urban & Regional Planning Development		7,417,887.75	10,000,000.00	(2,582,112.25)	235,000.00		
Ministry of Health		305,000.00	700,000.00	(395,000.00)	190,000.00		
Jigawa Agricultural Research Institute		2,302,013.86	100,000.00	2,202,013.86	308,021.00		
Ministry of Land, Housing, Urban & Regional Planning Development		-	-	-	769,500.00		
Bilyaminu Usman Polytechnic Hadejia		2,284,502.00	8,000,000.00	(5,715,498.00)	2,590,050.00		
Institute of Information Technology		7,498,015.62	30,000,000.00	(22,501,984.38)	65,929,000.00		
Urban Development Board		8,900,000.00	10,000,000.00	(1,100,000.00)	-		
Urban Development Board		-	-	-	6,124,500.00		
Small Town Water Supply Agency		1,265,000.00	7,800,000.00	(6,535,000.00)	19,405,700.00		
Jigawa State Water Board		2,333,880.43	30,000,000.00	(27,666,119.57)	0.00		
Board of Internal Revenue		-	200,000.00	(200,000.00)	0.00		
Board of Internal Revenue		1,962,380.00	1,000,000.00	962,380.00	3,755,000.00		
Ministry of Land, Housing, Urban & Regional Planning Development		12,500,000.00	50,000,000.00	(37,500,000.00)	500,000.00		
Urban Development Board		-	20,000,000.00	(20,000,000.00)	1,090,000.00		
Board of Internal Revenue		553,000.00	1,000,000.00	(447,000.00)	96,000.00		
Directorate of Economic Empowerment		-	-	-	119,989,871.00		
High Court of Justice		-	-	-	205,566,209.00		
Ministry of Justice		378,844,963.83	300,000,000.00	78,844,963.83	0.00		
Ministry of Agriculture & Natural Resources		-	200,000.00	(200,000.00)	0.00		
Sub-Total Fees		1,447,304,874.69	7,541,570,000.00	(6,156,574,726.40)	1,138,688,696.00		
Fines		ACTUAL	BUDGET	VARIANCE	ACTUAL		
		₦	₦	₦	2020		
High Court of Justice		-	-	-	45,000.00		
Sule Lamido University		168,658.40	100,000.00	68,658.40	21,200.00		
High Court of Justice		3,031,682.00	8,800,000.00	(5,768,318.00)	1,297,296.00		
Sharia Court of Appeal		-	-	-	199,529.00		
Sub-Total Fines		3,200,340.40	8,900,000.00	(5,699,659.60)	1,563,025.00		

Sales		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020		
Due Process and Project Monitoring Bearau		-	-	-	12,000.00		
Budget & Economic Planning Directorate		256,080.97	50,000.00	206,080.97	0.00		
Ministry of Land, Housing, Urban and Regional Planning		-	-	-	10,000.00		
Jigawa State College of Education		-	-	-	0.00		
Sule Lamido University, K/Hausa		2,035,799.00	100,000.00	1,935,799.00	71,000.00		
Ministry of Information, Youth, Sports and Culture		-	-	-	0.00		
Ministry of Land, Housing, Urban and Regional Planning		-	-	-	5,000.00		
Directorate of Salary and Pension Administration		312,857.00	45,000.00	267,857.00	0.00		
Sule Lamido University, K/Hausa		80,340.00	100,000.00	-	-		
Institute of Information Technology		-	-	-	2,000.00		
Babura General Hospital		3,358,760.00	600,000.00	2,758,760.00	0.00		
Birin kudu General Hospital		11,180,063.38	1,600,000.00	9,580,063.38	0.00		
Birniwa General Hospital		2,894,776.00	1,000,000.00	1,894,776.00	0.00		
Dutse General Hospital		4,270,684.00	630,000.00	3,640,684.00	0.00		
Gumel General Hospital		9,351,513.00	1,980,000.00	7,371,513.00	0.00		
Gwaram General Hospital		1,283,621.80	2,000,000.00	(716,378.20)	0.00		
Hadejia General Hospital		4,823,331.87	3,240,000.00	1,583,331.87	0.00		
Hadejia Tuberculosis and Leprosy Hospital		2,058,909.26	466,000.00	1,592,909.26	0.00		
Jahun General Hospital		4,633,190.00	1,860,000.00	2,773,190.00	0.00		
Kafin Hausa[Bulangu] Cottage Hospital		387,869.00	2,000,000.00	(1,612,131.00)	0.00		
Kafin Hausa General Hospital		3,105,634.00	1,000,000.00	2,105,634.00	0.00		
Kazaure General Hospital		45,630.00	1,000,000.00	(954,370.00)	0.00		
Kazaure Psychiatric Hospital		3,616,629.05	700,000.00	2,916,629.05	0.00		
Ringim General Hospital		10,641,436.00	8,000,000.00	2,641,436.00	0.00		
Rasheed Shekoni Specialist Hospital		1,491,442.00	7,000,000.00	(5,508,558.00)	114,700.00		
Sule Lamido University, K/Hausa		326,489.48	300,000.00	26,489.48	529,523.00		
Ministry of Agriculture & Natural Resources		12,335,606.00	-	12,335,606.00	0.00		
Jigawa State Agricultural Research Institute		3,568,736.00	350,000.00	3,218,736.00	0.00		
Ministry of Health		0.00	1,500,000,000.00	(1,500,000,000.00)	1,441,787,220.00		
JIMSO (Procurements & Supply)		2,284,189,333.16	1,500,000,000.00	784,189,333.16	0.00		
Babura General Hospital		9,020,083.87	11,300,000.00	(2,279,916.13)	0.00		
Birin kudu General Hospital		9,585,272.00	5,000,000.00	4,585,272.00	218,630.00		
Birniwa General Hospital		9,466,966.00	3,200,000.00	6,266,966.00	18,000.00		
Gumel General Hospital		11,325,859.18	13,000,000.00	(1,674,140.82)	0.00		
Gwaram General Hospital		10,943,713.70	3,000,000.00	7,943,713.70	0.00		
Hadejia General Hospital		6,302,289.44	22,800,000.00	(16,497,710.56)	1,632,376.00		
Hadejia Tuberculosis and Leprosy Hospital		12,025,718.66	3,000,000.00	9,025,718.66	0.00		
Jahun General Hospital		14,515,210.00	14,200,000.00	315,210.00	0.00		
Kafin Hausa[Bulangu] Cottage Hospital		13,050,190.00	3,000,000.00	10,050,190.00	0.00		
Kafin Hausa General Hospital		5,350,011.45	11,000,000.00	(5,649,988.55)	0.00		
Kazaure General Hospital		8,133,614.88	12,000,000.00	(3,866,385.12)	0.00		
Kazaure Psychiatric Hospital		0.00	3,300,000.00	(3,300,000.00)	0.00		
Ringim General Hospital		13,527,326.90	2,500,000.00	11,027,326.90	0.00		
Jigawa state Housing Authority		172,792.00	107,000,000.00	(106,827,208.00)	5,923,640.00		
Establishment and Service Matters Directorate		6,169,232.00	300,000.00	5,869,232.00	0.00		

Manpower Development and Training Directorate		116,620.00	500,000.00	(383,380.00)	445,331.00		
Manpower Development Institute		5,765,392.05	50,000.00	5,715,392.05	15,500.00		
Civil Service Commission		0.00	0.00	-	85,500.00		
Local Government Service Commission		1,414,900.00	1,500,000.00	(85,100.00)	0.00		
State Independent Electoral Commission		168,868,994.13	85,000,000.00	83,868,994.13	0.00		
Ministry of Finance and Economic Planning		6,471,384.00	4,774,000.00	1,697,384.00	4,667,846.00		
Jigawa state Housing Authority		1,421,060.00	150,000.00	1,271,060.00	6,500.00		
Judicial Service Commission		387,250.00	50,000.00	337,250.00	33,400.00		
Ministry of Education Science and Technology		23,315,658.00	0.00	23,315,658.00	40,000.00		
Agency for Mass Education		2,645,185.25	250,000.00	2,395,185.25	0.00		
Jigawa State Polytechnic		0.00	0.00	-	1,508,000.00		
Bilyaminu Usman Polytechnic Hadejia		95,652.00	5,000,000.00	(4,904,348.00)	2,008,105.00		
Jigawa State College of Education		8,246,637.00	13,000,000.00	(4,753,363.00)	28,868,285.00		
Sule Lamido University, K/Hausa		934,406.52	6,200,000.00	(5,265,593.48)	1,639,675.00		
Jigawa State Scholarship Board		5,244,700.00	9,000,000.00	(3,755,300.00)	6,469,498.00		
Dutse Model/Capital School		4,224,250.50	3,000,000.00	1,224,250.50	0.00		
Admin and Finance		0.00	0.00	-	0.00		
Jigawa state College of Education and Legal Studies		0.00	0.00	-	3,462,610.00		
Institute of Information Technology		2,980,585.75	3,000,000.00	(19,414.25)	1,927,005.00		
Islamic Education Board		6,850,275.00	290,000.00	6,560,275.00	40,000.00		
Ministry of Health		14,793,420.00	0.00	14,793,420.00	75,000.00		
Jigawa State College of Remedial Studies		16,161,700.00	1,500,000.00	14,661,700.00	0.00		
School of Nursing Birnin Kudu		5,027,224.50	5,500,000.00	(472,775.50)	14,504,518.00		
School of Widwifery Birnin kudu		11,051,573.88	5,500,000.00	5,551,573.88	260,623.00		
School of Nursing Hadejia		1,351,791.59	2,000,000.00	(648,208.41)	-		
School of Health Technology		1,531,165.55	2,000,000.00	(468,834.45)	-		
History and Cultures		893,549.22	50,000.00	843,549.22	0.00		
Ministry of Information, Tourism, Sports and Culture			100,000.00	(100,000.00)	0.00		
Jigawa State Television		300,000.00	17,000,000.00	(16,700,000.00)	0.00		
Jigawa State Broadcasting Corporation (Radio)		52,000.00	30,000,000.00	(29,948,000.00)	9,008,873.00		
Ministry of Agriculture & Natural Resources		269,983.87	200,000.00	69,983.87	0.00		
Jigawa State Agricultural Research Institute		0.00	0.00	-	180,000.00		
Bilyaminu Usman Polytechnic Hadejia		3,552,233.00	2,000,000.00	1,552,233.00	223,000.00		
Jigawa State Agricultural Supply Company		433,421,820.00	0.00	433,421,820.00	0.00		
Agency for Mass Education		0.00	250,000.00	(250,000.00)	2,013,000.00		
Sub-Total Sales		3,223,226,422.86	3,446,485,000.00	(223,238,917.14)	1,527,806,358.00		
Earnings		ACTUAL	BUDGET	VARIANCE	ACTUAL		
		₦	₦	₦	2020		
Institute of Information Technology		-	-	-	700,000.00		
Ministry of Agriculture & Natural Resources		303,000.00	200,000.00	103,000.00	0.00		
Jigawa Road Maintenance Agency		75,000.00	4,000,000.00	(3,925,000.00)	600,000.00		
Bilyaminu Usman Polytechnic Hadejia		-	1,000,000.00	(1,000,000.00)	296,306.00		
Manpower Development and Training Directorate		-	-	-	1,620,886.00		
Ministry of Women Affairs & Social Development		-	250,000.00	(250,000.00)	0.00		
Birnin kudu General Hospital		127,486,226.43	1,700,000.00	125,786,226.43	33,185,459.00		
Dutse General Hospital		-	-	-	37,264,162.00		
Gumel General Hospital		32,668,598.47	5,000,000.00	27,668,598.47	25,083,418.00		
Hadejia General Hospital		-	-	-	27,216,057.00		
Hadejia Tuberculosis and Leprosy Hospital		32,916,291.02	1,500,000.00	31,416,291.02	0.00		
Jahun General Hospital		-	-	-	14,832,621.00		

Kafin Hausa General Hospital		38,137,707.07	2,000,000.00	36,137,707.07	3,464,888.00		
Kazaure General Hospital		-	-	-	33,512,843.00		
Ringim General Hospital		-	-	-	6,363,515.00		
Rasheed Shekoni Specialist Hospital		26,207,157.84	30,000,000.00	(3,792,842.16)	0.00		
Manpower Development and Training Directorate				-	2,000,000.00		
Manpower Development Institute		6,332,100.00	48,000,000.00	(41,667,900.00)	18,371,283.00		
Sule Lamido University, K/Hausa		3,379,919.35	10,000,000.00	(6,620,080.65)	1,248,000.00		
Ministry of Information, Youth, Sports and Culture		640,203.22	-	640,203.22	0.00		
Manpower Development and Training Directorate		-	-	-	3,494,927.00		
Library Board		352,000.00	1,000,000.00	(648,000.00)	0.00		
Manpower Development Institute		1,049,803.00	4,000,000.00	(2,950,197.00)	27,961.00		
Jigawa state College of Remedial Studies		-	600,000.00	(600,000.00)			
Manpower Development and Training Directorate		-	-	-	4,038,845.00		
Bilyaminu Usman Polytechnic Hadejia		-	500,000.00	(500,000.00)	554,420.00		
Ministry of Information, Youth, Sports and Culture		10,000.00	350,000.00	(340,000.00)	14,000.00		
Ministry of Agriculture & Natural Resources		630,790.03	200,000.00	430,790.03	0.00		
Ministry of Information, Youth, Sports and Culture		-	-	-	5,000.00		
History and culture Bureau		-	100,000.00	(100,000.00)	0.00		
Ministry of Agriculture & Natural Resources		1,426,548.00	1,500,000.00	(73,452.00)	0.00		
Ministry of Agriculture & Natural Resources		500,000.00	-	500,000.00	99,000.00		
Ministry of Land, Housing, Urban & Regional Planning Development		-	-	-	0.00		
Ministry of Environment		-	-	-	40,000.00		
Ministry of Works & Transport		150,000.00	300,000.00	(150,000.00)	0.00		
Sule Lamido University, K/Hausa		-	-	-	90,000.00		
Dutse General Hospital		9,977,194.00	32,000,000.00	(22,022,806.00)	0.00		
Rasheed Shekoni Specialist Hospital		-	5,000,000.00	(5,000,000.00)	9,318,523.00		
Sule Lamido University, K/Hausa		4,367,782.50	7,150,000.00	(2,782,217.50)	1,572,597.00		
Manpower Development Institute		59,148,573.00	16,000,000.00	43,148,573.00	40,627,670.00		
Rasheed Shekoni Specialist Hospital		-	500,000.00	(500,000.00)			
Ministry of Finance		-	-	-	26,000,000.00		
Ministry of Commerce, Industry and Co-operatives		50,000.00	900,000.00	(850,000.00)	519,200.00		
Board of Internal Revenue		11,128,100.00	40,000,000.00	(28,871,900.00)	6,439,500.00		
Ministry of Environment		100,000.00	1,500,000.00	(1,400,000.00)	65,000.00		
Ministry of Women Affairs & Social Development		-	-	-	0.00		
History and culture Bureau		30,000.00	700,000.00	(670,000.00)	0.00		
Jigawa Sports Council		-	5,000,000.00	(5,000,000.00)	0.00		
Jigawa State Printing Press		1,621,600.00	3,500,000.00	(1,878,400.00)	1,803,650.00		
Ministry of Works & Transport		15,786,560.25	20,000,000.00	(4,213,439.75)	0.00		
Manpower Development Institute		145,000.00	30,000,000.00	(29,855,000.00)	9,877,118.00		
Sub-Total Earnings		374,620,154.18	274,450,000.00	100,170,154.18	310,346,849.00		
Rent of Government Buildings		ACTUAL	BUDGET	VARIANCE	ACTUAL		
		₦	₦	₦	2020		
SSG's Office - Governor & Deputy Governor (CRFC)		-	-	-	12,000,000.00		
Jigawa State Housing Authority		5,330,530.00	6,000,000.00	(669,470.00)	6,090,891.00		
Institute of Information Technology		-	-	-	32,000.00		
Jigawa State Housing Authority		15,349,175.55	320,000.00	15,029,175.55	12,922,684.00		
Institute of Information Technology		-	-	-	29,500.00		
Ministry of Information Youths, Sports and Culture		-	-	-	10,000.00		
Sub-Total Rent of Government Buildings		20,679,705.55	6,320,000.00	14,359,705.55	31,085,075.00		
Rent on Land and Others		ACTUAL	BUDGET	VARIANCE	ACTUAL		
		₦	₦	₦	2020		
Ministry of Lands, Housing, Urban & Regional Planning Development	12020901	23,548,347.35	10,000,000.00	13,548,347.35	20,518,591.00		
Ministry of Finance & Economic Planning	12020908	0.00	3,255,000,000.00	(3,255,000,000.00)	0.00		
Ministry of Lands, Housing, Urban & Regional Planning Development	12020908	45,375,951.77	20,000,000.00	0.00	40,598,246.00		

Sub-Total Rent of Government Buildings		68,924,299.12	3,285,000,000.00	(3,241,451,652.65)	61,116,837.00	
Repayments and Refunds		ACTUAL	BUDGET	VARIANCE	ACTUAL	
		₦	₦	₦	2020	
Motor Vehicle Advances	12021002	629,500,000.00	678,598,000.00	(49,098,000.00)	0.00	
Bicycle Advances	12021003	13,985,150.00	15,973,000.00	(1,987,850.00)	0.00	
Motor Vehicle Refurbishing Loan	12021006	41,700,000.00	84,443,000.00	(42,743,000.00)	0.00	
House Refurbishing Loan	12021006	0.00	0.00	0.00	197.00	
Refunds	12021006	3,169,435,976.95	2,996,000,000.00	173,435,976.95	43,822,066.28	
Repayment of Loan to Parastatals	12021007	0.00	0.00	0.00	3,500,000.00	
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021008	0.00	200,000,000.00	(200,000,000.00)	0.00	
Repayment of Motorcycle Loan	12021009	59,030,684.60	74,037,000.00	(15,006,315.40)	0.00	
Repayment of Bicycle Loan	12021009	0.00	0.00	0.00	0.00	
Repayment of Sundry Loan	12021009	0.00	0.00	0.00	55,290,905.43	
Refund of Overpayment	12021015	59,112,387.66	0.00	59,112,387.66	1,013,067.25	
Refund Sundries	12021015	197,832,448.49	300,000,000.00	(102,167,551.51)	70,712,474.40	
Recovery of Public Funds	12021015	0.00	0.00	0.00	2,535,600.00	
Repayment of Owner Occupier	12021015	48,165,511.74	5,430,000.00	42,735,511.74	13,476,485.60	
Repayment / Recoveries of Economic Empowerment Loans	12021016	110,000,000.00	200,000,000.00	(90,000,000.00)	18,607.30	
Repayment of Professional Advances	12021018	26,972,220.24	50,000,000.00	(23,027,779.76)	0.00	
Sub-Total Repayments and Refunds		4,355,734,379.68	4,604,481,000.00	(248,746,620.32)	190,369,403.26	
			2021		2020	
Interest Earned		ACTUAL	BUDGET	VARIANCE	ACTUAL	
		₦	₦	₦	2020	
Loan Interest	12021302	0.00	0.00	0.00	3,454.33	
Bank Interest	12021302	361,866,088.36	350,000,000.00	11,866,088.36	221,737,032.91	
Interest on Treasury Bills and Fixed Deposit	12021302	0.00	0.00	0.00	0.00	
Total Interest Earned		361,866,088.36	350,000,000.00	11,866,088.36	221,737,032.91	
Reimbursement			2021		2020	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
		₦	₦	₦	2020	
Audit fees		0.00	1,200,000.00	- 1,200,000.00	21,000,000.00	
Assistance for Up-keeps of Rehabilitation Centres		141,948,000.00	336,000.00	141,612,000.00	0.00	
Grants & Reimbursement from Local Government		4,357,504,528.72	4,841,200,000.00	- 483,695,471.28	4,110,654,066.80	
Local Government Primary Education Funding (SUBEB LEA Staff Cost)		18,827,272,596.67	19,600,000,000.00	- 772,727,403.33	18,748,889,173.08	
Federal Government Grants & Reimbursements		3,367,921,400.00	6,443,000,000.00	- 3,075,078,600.00	11,318,863,363.97	
Students Fees Subsidy Grants		26,898,692.00	80,000,000.00	- 53,101,308.00	489,135.00	
Covid 19 Donations and Grants		105,874,023.19	0.00	105,874,023.19	1,118,272,000.00	
Basic Health Care Provision Fund Recurrent Receive		1,325,000,000.00	55,000,000.00	1,270,000,000.00	3,964,233.00	
Total Reimbursement		28,152,419,240.58	31,020,736,000.00	(2,867,116,759.42)	35,301,131,971.85	
Grand-Total Non-Tax Revenue		38,035,924,903.47	50,569,892,000.00	(9,765,182,318.33)	38,808,454,248.02	
NOTE 4	AID & GRANTS		2021		2020	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
		₦	₦	₦	2020	
EXTERNAL AID/ GRANTS						
CURRENT EXTERNAL AID		0.00	12,000,000.00	0.00	0.00	
CAPITAL EXTERNAL AID		0.00	350,000,000.00	0.00	0.00	
CURRENT EXTERNAL GRANT		0.00	280,000,000.00	-280,000,000.00	225,007,310.00	
CAPITAL EXTERNAL GRANT		0.00	511,000,000.00			
Sub-Total External Aids/Grants		0.00	1,153,000,000.00	-1,153,000,000.00	225,007,310.00	
INTERNAL AID/ GRANTS						
CURRENT EXTERNAL AID		899,998,940.33	490,000,000.00	409,998,940.33	13,495,024.00	

	CAPITAL EXTERNAL AID		0.00	0.00	0.00	7,057,032	
	CURRENT EXTERNAL GRANT		3,367,921,400.00	3,817,500,000.00	-449,578,600.00	155,947,543.40	
	CAPITAL EXTERNAL GRANT		1,021,410,000.00	1,100,000,000.00	-78,590,000.00	3,836,670,333.17	
	Sub-Total Internal Aids/Grants		5,289,330,340.33	5,407,500,000.00	-118,169,659.67	4,013,169,932.57	
	Total Aid and Grants		5,289,330,340.33	6,560,500,000.00	(1,271,169,659.67)	4,238,177,242.57	
4.1	SOURCE OF AIDS AND GRANTS						
	Global Education Grants (World Bank - BESDA Project) for the implementation of Activities under the World bank supported Basic Education Service Delivery for All (BESDA).						
NOTE 5	OTHER CAPITAL RECEIPTS		2021			2020	
			ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	Recapitalization from MDAs						
	Ministry of Finance and Economic Planning	14020201	0.00	5,400,000,000.00	-5,400,000,000.00	331,649,636.93	
	Ministry of Finance and Economic Planning	14020216	0.00	5,000,000,000.00	-5,000,000,000.00	0.00	
	Sub-Total Recapitalization from MDAs		0.00	10,400,000,000.00	(10,400,000,000.00)	331,649,636.93	
	TETFUNDS						
	Sule Lamido University K/Hausa	14020201	1,018,268,358.89	362,000,000.00	656,268,358.89	0.00	
	State Polytechnic	14020205	719,102,400.69	750,000,000.00	-30,897,599.31	353,270,668.40	
	Bilyaminu Usman Polytechnic Hadejia	14020205	58,431,130.18	246,000,000.00	-187,568,869.82	332,212,904.29	
	State College of Education	14020205	1,155,263,402.08	452,900,000.00	702,363,402.08	727,446,130.10	
	Sule Lamido University K/Hausa	14020205	1,861,250,525.08	1,923,000,000.00	-61,749,474.92	1,155,974,356.15	
	State College of Education and Legal Studies	14020205	0.00	440,000,000.00	-440,000,000.00	0.00	
	Total Water, Sanitation & Hygiene		4,812,315,816.92	4,173,900,000.00	638,415,816.92	2,568,904,058.94	
	Water, Sanitation & Hygiene						
	Mjistry of Water Resources	14020206	22,308,996.00	260,000,000.00	-237,691,004.00	0.00	
	Ministry of Water Resources	14020208	63,351,938.00	350,000,000.00	-286,648,062.00	0.00	
	Rural Water Aupply & Sanitation Authority	14020208	642,757,450.00	375,000,000.00	267,757,450.00	0.00	
	Rural Water Aupply & Sanitation Authority	14020201	0.00	396,600,000.00	-396,600,000.00	313,074,912.80	
	Sub-Total Water, Sanitation & Hygiene		728,418,384.00	1,381,600,000.00	(653,181,616.00)	313,074,912.80	
	MNCH, Immunization & Unicef						
	Primary Health Care Development Agency	14020201	256,355,878.50	122,000,000.00	134,355,878.50	0.00	
	Ministry of Health	14020209	0.00	600,000,000.00	-600,000,000.00	209,526,434.15	
	Ministry of Health	14020215	0.00	20,000,000.00	-20,000,000.00	0.00	
	Sub-Total MNCH, Immunization & Unicef		256,355,878.50	742,000,000.00	(485,644,121.50)	209,526,434.15	
	Ecological Funds						
	Ministry of Environment	14020217	0.00	1,000,000,000.00	1,000,000,000.00	0.00	
	Sub-Total Ecological Funds		0.00	1,000,000,000.00	1,000,000,000.00	0.00	
	EU/DFID						
	Budget & Economic Planing Directorate (SLOGOR)	14020207	170,187,312.27	550,000,000.00	-379,812,687.73	358,917,479.86	
	Budget & Economic Planing Directorate (SDG)	14020211	0.00	250,000,000.00	-79,812,687.73	0.00	
	Sub-Total EU/DFID		170,187,312.27	800,000,000.00	(79,812,687.73)	358,917,479.86	
	UBEC Programmes						

	State Univ. Basic Eduuaction Board	14020204	3,771,421,572.23	1,784,000,000.00	1,987,421,572.23	1,996,012,593.86	
	Sub-Total UBEC Programmes		3,771,421,572.23	1,784,000,000.00	1,987,421,572.23	1,996,012,593.86	
	Agricultural Programmes						
	Jigawa Agric & Rural Dev. Authority	14020210	0.00	3,400,000,000.00	-3,400,000,000.00	635,947,581.46	
	Sub-Total Agricultural Programmes		0.00	3,400,000,000.00	(3,400,000,000.00)	635,947,581.46	
	TOTAL OTHER CAPITAL RECEIPTS		9,738,698,963.92	23,681,500,000.00	(11,392,801,036.08)	6,414,032,698.00	
NOTE 6			2021			2020	
	LOANS AND BORROWINGS		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	MULTILATERAL (World Bank - Assisted Project) IFAD		2,033,066,857.60	3,940,000,000.00	(1,906,933,142.40)	324,513,535.00	
	BILATERAL (Bridging Financing)		3,007,180,457.14	0.00	0.00	0.00	
	DOMESTIC		0.00	0.00	-	0.00	
	Total		5,040,247,314.74	3,940,000,000.00	(1,906,933,142.40)	324,513,535.00	
6.1	SOURCE OF AIDS AND GRANTS						
	IFAD (World Bank - Assisted Project) for the implementation of Agricultural CASP Activities under the Jigawa State Agricultural and Rural Development Authority (JARDA).						
	Bridging Financing: Being Federal/State Governments Bilateral agreement for implementation of COVID 19 survival programmes						
NOTE 7	Other Revenue		2021			2020	
	Other Revenue		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	MINISTRY OF FINANCE & ECONOMIC PLANNING		0.00	0.00	0.00	256,611,420.15	
	Total Re-imburement		0.00	0.00	0.00	256,611,420.15	
			2021			2020	
NOTE 8	SALARIES & WAGES PERSONNEL COST		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	ADMINISTRATIVE SECTOR		2,818,310,473.26	3,014,542,000.00	196,231,526.74	2,466,179,688.79	
	ECONOMIC SECTOR		2,511,296,241.08	2,673,377,000.00	162,080,758.92	2,595,953,704.95	
	SOCIAL SECTOR		36,692,737,433.85	38,956,907,000.00	2,227,231,284.10	36,569,179,467.33	
	LAW & JUSTICE		1,546,876,828.91	1,630,818,000.00	83,941,171.09	1,654,811,217.06	
	CONSOLIDATED REVENUE FUND CHARGES		671,947,927.57	935,318,000.00	263,370,072.43	-	
	TOTAL		44,241,168,904.67	47,210,962,000.00	2,932,854,813.28	43,286,124,078.13	
8.2	PERSONNEL ANALYSIS		2021			2020	
			ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	TOTAL NO. OF EMPLOYEES		39,148.00	43,321.00	4,173.00	38,036.00	
	TOTAL NO. OF EMPLOYEES EMPLOYEED		3,576.00	2,500.00	(1,076.00)	1,679.00	
	TOTAL NO. OF EMPLOYEES RETIRE/DEAD		(939.00)	(1,250.00)	(311.00)	(567.00)	
	TOTAL NO. OF EMPLOYEES		41,785.00	44,571.00	2,786.00	39,148.00	
			2021			2020	
NOTE 9	ALLOWANCES & SOCIAL CONTRIBUTION		ACTUAL ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2020	
	17% Government Contributory Pension		1,400,672,495.79	1,405,000,000.00	4,327,504.21	1,347,432,857.85	
	TOTAL		1,400,672,495.79	1,405,000,000.00	4,327,504.21	1,347,432,857.85	
			2021			2020	

NOTE		ACTUAL	BUDGET	VARIANCE	ACTUAL		
10	SOCIAL BENEFITS	₦	₦	₦	2020		
	Gratuity	108,755,823.51	115,769,000.00	7,013,176.49	129,767,586.73		
	Pension	529,468,343.08	538,922,000.00	9,453,656.92	539,484,938.96		
	Death Benefits	114,190,283.35	145,527,000.00	31,336,716.65	36,175,931.68		
	Contract Staff Gratuity	9,673,951.58	13,650,000.00	3,976,048.42	15,041,305.47		
	Severance Gratuity	19,576,048.23	32,132,000.00	12,555,951.77	12,430,231.31		
	Bereaved Family Allowance	50,000.00	4,000,000.00	3,950,000.00	5,700,000.00		
	TOTAL	781,714,449.75	850,000,000.00	68,285,550.25	738,599,994.15		
NOTE	OVERHEAD COSTS		2021		2020		
11							
11.1	OVERHEAD COSTS BY FUNCTION	ACTUAL	BUDGET	VARIANCE	ACTUAL		
		₦	₦	₦	2020		
	Travel & Transport	1,387,542,849.00	1,391,959,000.00	4,416,151.00	1,049,232,208.00		
	Utilities	415,475,576.00	593,279,000.00	177,803,424.00	310,354,017.00		
	Materials & supplies	3,590,460,046.00	3,728,172,000.00	137,711,954.00	2,473,284,042.00		
	Maintenance Services	3,440,126,013.00	3,606,351,000.00	166,224,987.00	3,283,709,806.63		
	Training	739,564,379.86	1,318,626,000.00	579,061,620.14	586,695,953.00		
	Other Services	1,014,054,846.00	1,086,380,000.00	72,325,154.00	1,098,130,393.00		
	Consultating & Professional Services	532,378,423.00	615,231,000.00	82,852,577.00	274,283,397.00		
	Fuel & Lubricants	621,336,139.00	630,031,000.00	8,694,861.00	567,052,734.00		
	Financial Charges	29,391,905.00	33,149,000.00	3,757,095.00	25,341,363.00		
	Miscellaneous Expenses	8,190,623,722.00	8,215,804,000.00	25,180,278.00	5,765,853,251.00		
	Grant & Contributions	1,188,404,004.67	1,348,451,000.00	160,046,995.33	1,147,345,274.00		
	TOTAL	21,149,357,903.53	22,567,433,000.00	1,418,075,096.47	16,581,282,438.63		
11.2	OVERHEAD COSTS BY SECTOR		2021		2020		
		ACTUAL	BUDGET	VARIANCE	ACTUAL		
		₦	₦	₦	2020		
	ADMINISTRATION SECTOR	6,944,566,410.13	7,431,643,000.00	487,076,589.87	6,353,751,633.00		
	ECONOMIC SECTOR	3,980,232,436.66	4,554,750,000.00	574,517,563.34	3,362,707,067.19		
	LAW AND JUSTICE SECTOR	332,222,019.12	403,600,000.00	71,377,980.88	266,849,401.59		
	SOCIAL SECTOR	9,892,337,037.62	10,177,440,000.00	285,102,962.38	6,597,974,336.85		
	TOTAL	21,149,357,903.53	22,567,433,000.00	1,418,075,096.47	16,581,282,438.63		
			2021		2020		
NOTE	GRANTS & CONTRIBUTIONS	ACTUAL	BUDGET	VARIANCE	ACTUAL		
12		₦	₦	₦	2020		
	Grants to Local Governments (Recurrent)	154,492,520.61	175,298,630.00	20,806,109.39	253,237,954.26		
	Grants to Local Governments (Capital)	511,013,722.01	579,833,930.00	68,820,207.99	837,633,233.34		
	Grants to Governments Owned Companies	522,897,762.05	593,318,440.00	70,420,677.95	857,113,075.97		
	TOTAL	1,188,404,004.67	1,348,451,000.00	160,046,995.33	1,947,984,263.57		
			2021		2020		
NOTE	CONSOLIDATED REVENUE FUND CHARGES	ACTUAL	BUDGET	VARIANCE	ACTUAL		
13		₦	₦	₦	2020		

	STABILIZATION FUND	89,604,004.67	300,000,000.00	(210,395,995.33)	57,783,570.00			
	TOTALS	89,604,004.67	300,000,000.00	(210,395,995.33)	57,783,570.00			
		2021			2020			
NOTE 14	SUBSIDIES	ACTUAL ₱	BUDGET ₱	VARIANCE ₱	ACTUAL			
	Subsidy to Government Owned Companies	1,395,163,632.14	1,500,000,000.00	104,836,367.86	2,415,665,835.89			
	Meal Subsidy to Government Schools	756,243,614.97	804,000,000.00	47,756,385.03	0.00			
	Subsidy to Private Companies/Entrepreneurs	1,231,756,951.65	1,456,000,000.00	224,243,048.35	0.00			
	Stipend to Foreign Universities	384,180,931.81	440,000,000.00	55,819,068.19	0.00			
	TOTAL	3,767,345,130.57	4,200,000,000.00	432,654,869.43	2,415,665,835.89			
NOTE 15	DEPRECIATION CHARGES							
15.1	DEPRECIATION CHARGES - PPE	2021	2020					
	DEPRECIATION CHARGES - LAND & BUILDINGS	2,724,452,203.28	2,210,334,582.82					
	DEPRECIATION CHARGES - INFRASTRUCTURE	1,303,672,917.40	1,586,906,879.98					
	DEPRECIATION CHARGES - PLANT & MACHINERY	1,733,742,311.18	963,479,177.13					
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	917,168,424.06	510,077,211.42					
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	1,131,060,460.15	283,376,228.57					
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	445,819,451.45	113,350,491.43					
	SUB - TOTAL	8,255,915,767.51	5,667,524,571.34					
15.2	DEPRECIATION CHARGES - INVESTMENT PROPERTY							
		2021	2020					
	DEPRECIATION CHARGES - LAND & BUILDINGS	1,105,306,724.00	558,655,993.46					
	DEPRECIATION CHARGES - INFRASTRUCTURE	636,388,719.88	321,650,420.48					
	DEPRECIATION CHARGES - PLANT & MACHINERY	703,377,006.18	355,508,359.47					
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	264,603,730.90	133,738,859.04					
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	458,869,761.18	231,926,882.13					
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	180,868,373.02	91,416,435.29					
	SUB - TOTAL	3,349,416,336.16	1,692,898,969.88					
	TOTAL DEPRECIATION CHARGES	11,605,332,103.67	7,360,423,541.22					
NOTE 16	IMPAIRMENT CHARGES							
16.1	IMPAIRMENT CHARGES - PPE	2021	2020					
	IMPAIRMENT CHARGES - LAND & BUILDINGS	2,922,813,070.37	612,544,260.79					
	IMPAIRMENT CHARGES - INFRASTRUCTURE	958,258,943.55	352,676,998.64					
	IMPAIRMENT CHARGES - PLANT & MACHINERY	592,335,590.24	389,800,893.23					
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	417,497,674.42	146,639,383.64					
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	583,761,789.82	254,298,677.96					
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	397,062,711.25	100,234,515.40					
	SUB - TOTAL	5,871,729,779.65	1,856,194,729.66					
16.2	IMPAIRMENT CHARGES - INVESTMENT PROPERTY							
		2021	2020					

	IMPAIRMENT CHARGES - LAND & BUILDINGS	978,575,948.11	282,589,343.55				
	IMPAIRMENT CHARGES - INFRASTRUCTURE	765,428,576.18	312,335,590.24				
	IMPAIRMENT CHARGES - PLANT & MACHINERY	514,421,057.89	117,497,674.42				
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	393,520,302.73	203,761,789.82				
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	532,727,121.84	490,813,070.37				
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	264,951,078.43	80,314,866.06				
	SUB - TOTAL	3,449,624,085.17	1,487,312,334.46				
16.3	IMPAIRMENT CHARGES - INTANGIBLE ASSETS						
		2021	2020				
	IMPAIRMENT CHARGES - GOODWILL	2,952,812,075.86	2,136,843,481.08				
		SUB - TOTAL	2,136,843,481.08				
	TOTAL IMPAIRMENT CHARGES	12,274,165,940.68	5,480,350,545.21				
NOTE 17	AMMORTIZATION CHARGES	2021	2020				
	AMMORTIZATION CHARGES - GOODWILL	17,398,383,368.91	9,421,549,324.14				
	TOTAL	17,398,383,368.91	9,421,549,324.14				
NOTE 18	BAD DEBT CHARGES						
18.1	FOREIGN BAD DEBTS CHARGES	2021	2020				
		0.00	0.00				
	SUB - TOTAL	0.00	0.00				
18.2	DOMESTIC BAD DEBTS CHARGES	2021	2020				
		0.00	0.00				
	BAD DEBTS CHARGES - STATES	5,795,132,884.82	5,317,741,843.49				
	BAD DEBTS CHARGES - LOCAL GOVERNMENTS	2,985,549,385.65	2,464,319,390.89				
	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS	3,814,307,021.71	3,501,927,555.47				
	BAD DEBTS CHARGES - COMMERCIAL DEBTS	1,552,735,837.74	1,686,113,267.45				
	SUB - TOTAL	14,147,725,129.92	12,970,102,057.30				
	TOTAL BAD DEBTS CHARGES	14,147,725,129.92	12,970,102,057.30				
NOTE 19	PUBLIC DEBT CHARGES						
19.1	FOREIGN LOAN DEDUCTIONS	2021	2020				
	Foreign Loan (Principal & Interest) Deductions	502,800,318.98	420,258,587.56				
	Sub - Total	502,800,318.98	420,258,587.56				
19.2	DOMESTIC DEBT CHARGES	2021	2020				
		929,448,706.45	762,835,897.05				
	Budget Support Facility	539,835,573.54	449,862,977.95				
	Excess Crude Account (ECA) Loan	879,012,196.44	735,975,648.88				
	Commercial Agriculture Credit Scheme	920,181,419.21	0.00				
	Ecological Funds	9,321,595.08	0.00				
	Software deductions	1,133,058,608.22	0.00				
	Contractual Liabilities	Sub - Total	4,410,858,098.94	1,948,674,523.88			

	TOTAL PUBLIC DEBT CHARGES	4,913,658,417.92	2,368,933,111.44				
NOTE 20	CASH AND CASH EQUIVALENTS						
	This represents closing balance of cash at hand and held in Banks						
20.1	CASH HELD BY MINISTRIES, DEPARTMENTS & AGENCIES						
		2021	2020				
1	COLLEGE OF LEGAL & ISLAMIC STUDY STUDENT	4,649,612.36	862,801.59				
2	MIN OF FINANCE CAR LOAN ACCOUNT	87,859,311.97	110,019,204.95				
3	MINISTRY FOR LOCAL GOVERNMENT	23,215,257.03	13,931,016.53				
4	BIRNIN KUDU GENERAL HOSPITAL	1,136,346.31	46,803.91				
5	B/KUDU GEN HOSPITAL REVENUE	4,949,196.38	21,443.36				
6	JIMSO UNITY BANK	2,563,805.47	10,522,487.80				
7	SCHOOL OF NURSING BIRNIN KUDU	5,543.36	-7,118,811.51				
8	HIGH COURT OF JUSTICE	3,645,447.88	226,184.78				
9	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	30,063,661.51	34,883,125.44				
10	SHARIA COURT OF APPEAL	2,375,053.58	52,573,667.85				
11	DIRECTORATE OF FIRE SERVICE	138,711.83	2,525.40				
12	COLLEGE OF ISLAMIC LEGAL STUDIES RINGIM REV	17,203,074.15	10,103,301.60				
13	RURAL ELECTRICITY BOARD O/H	974.52	7,580.71				
14	KAZAURE PSYCHIATRIC HOSPITAL	100,208.27	834.27				
15	KAZAURE GENERAL HOSPITAL	0.00	3,118,864.99				
16	GUMEL GENERAL HOSPITAL	544,433.41	384,538.28				
17	BABURA GENERAL HOSPITAL	1,137,735.32	118,135.00				
18	OFFICE OF HEAD OF SERVICE O/H ACCT	1,833,192.02	23,317,560.83				
19	BUDGET AND ECONOMIC PLANNING DIRECTORATE	1,019,343.47	82,109,225.07				
20	SCHOLARSHIP BOARD EXPENDITURE ACCT	16,193,600.00	-11,198,901.39				
21	GENERAL HOSPITAL DUTSE	1,435.35	2,657.35				
22	MINISTRY OF INFORMATION, YOUTHS, SPORT & CULTURE	1,007,700.18	1,168,564.39				
23	MINISTRY OF JUSTICE	26,339.18	3,673.29				
24	JS BROADCASTING CORPORATION (RADIO)	-472.36	7,559.31				
25	JIGAWA STATE LOAN BOARD (ECA)	112,896,177.84	1,479,295.63				
26	STATE EMERGENCY RELIEF EXPENDITURE ACCOUNT	6,257.98	471,897.29				
27	LIBRARY BOARD	1,004.19	4,851,245.05				
28	JIGAWA STATE WATER BOARD	1,541,782.52	2,631.19				
29	MINISTRY OF FINANCE AND ECONOMIC PLANNING	23,827,703.55	27,294,851.72				
30	MINISTRY OF HEALTH OVERHEAD	456,000.00	124,515,889.94				
31	SMALL TOWN WATER SUPPLY AGENCY	2,424.86	5,489.56				
32	JAHUN GENERAL HOSPITAL REVENUE ACCOUNT	5,791,646.00	67,788.90				
33	GWARAM COTTAGE HOSPITAL	10,007,796.84	2,904.45				
34	LIASON OFFICE LAGOS	1,879.49	2,304.49				
35	STOWA REVENUE ACCOUNT	5,920.02	643.05				
36	LIASON OFFICE KADUNA	4,346.08	989,963.68				
37	LAISON OFFICE KANO	916.11	393.61				
38	PRINTING PRESS OVER HEAD	1,013,410.73	307,018.67				
39	DIRECTORATE OF LOCAL GOVERNMENT AUDIT	99,893.78	4,369,204.15				
40	ALTERNATIVE ENERGY FUND	2,712.26	1,843.09				
41	SCHOOL MIDWIFERY B/KUDU	8,518.16	8,263,874.01				
42	SULE LAMDO UNIVERSITY REVENUE	1,096,149.60	5,679.50				
43	SCHOOL OF HEALTH TECH. JAHUN	2,658,747.88	8,902,687.04				
44	KAFIN HAUSA	671,166,341.71	22,658.30				
45	BIRNIWA GENERAL HOSPITAL	49,369.94	6,570.67				
46	BULANGU COTTAGE HOSPITAL	24,243.44	999.33				
47	KAFIN HAUSA GENERAL HOSPITAL	3,576,935.54	937,463.48				
48	RINGIM GENERAL HOSPITAL	137,258.34	-101,652.62				
49	T B L HOSPITAL HADEJIA	1,190.58	169,176.40				

50	BIRNIWA GENERAL HOSPITAL REVENUE ACCOUNT	37,046.07	17,463.99				
51	FARMERS AND HERDSMEN BOARD	1,961,950.87	6,865.87				
52	JIGAWA STATE AGRICULTURAL RESEACH INSTITUTE KAZAURE	4,504.28	577,679.03				
53	PLC P H C D A HEADQUARTER	0.00	42,174.55				
54	ECONOMIC EMPOWERMENT DIRECTORATE	14,612,635.61	8,240,987.21				
55	A.G FIXED DEPOSIT ACCOUNT (UNITY)	1,000,000,000.00	3,000,000,000.00				
56	GUIDANCE	13,853.27	5,458.27				
57	HISTORY AND CULTURE	7,083.04	2,525.88				
58	D C D A	5,391.01	37,723.34				
59	DUTSE MODEL/CAPITAL SCHOOL	12,691,324.59	1,858,334.62				
60	LOCAL GOVERNMENT SERVICE COMMISSION	286,239.77	1,506,426.72				
61	ISLAMIC EDUCATION BUREAU	60,877,207.86	33,514,676.28				
62	DEPUTY GOVERNOR'S OFFICE	3,246,229.49	474,833.67				
63	BOARD OF INTERNAL REVENUE	7,213.05	10,101.36				
64	S S G'S ADMINISTRATION AND FINANCE DIRECTORATE	11,541,078.01	51,304,019.99				
65	MINISTRY OF AGRIC	241,475.69	6,740.26				
66	JIGAWA STATE MINISTRY OF JUSTICE.	68,170,538.81	6,135.68				
67	JIGAWA STATE SPORT COUNCIL EXP ACCT 2	17,947.10	86,154.90				
68	STATE ECONOMIC PLANNING BOARD	10,112,729.50	1,277,858.00				
69	SULE LAMIDO UNIVERSITY TETFUND PROJECT ACCOUNT	342,765.58	950,782,202.04				
70	RETENTION 2 ACCOUNT	238,691,587.50	95,436,715.10				
71	FADAMA III ADDITIONAL FINANCE GT BANK	3,542.63	905.05				
72	SULE LAMIDO UNIVERSITY RETENTION ACCOUNT	6,793.33	0.00				
73	JS GOVT. SALARY ACCOUNT	7,467,054.84	46,341,655.23				
74	JIGAWA STATE BROADCASTING (JTV)	115,614.59	88,970.69				
75	INVEST JIGAWA	125,987,888.70	1,660,231.20				
76	FATARA HOUSING ESTATE	52,121,740.54	12,469,372.86				
77	SAVE ONE MILLION LIVES PROJECT	0.00	38,407,332.95				
78	PILGRIMS WELFARE BOARD	1,193.51	15,797.50				
79	RASHEED SHEKONI SPECIALIST HOSPITAL	1,444,329.57	17,783.94				
80	COMMITTEE ON NUTRITION INTERVENTION (CAMA)	0.00	1,741,844.71				
81	GENERAL HOSPITAL DUTSE (I G R)	2,296,262.17	721,647.89				
82	JIGAWA STATE AGENCY FOR THE CONTROL AIDS (JISACA)	878.02	2,933.80				
83	SULE LAMIDO UNIVERSITY EDUCATION ACCOUNT	113,914,312.28	106,705,963.87				
84	SULE LAMIDO UNIVERSITY TETFUND DOLLAR ACCOUNT	217,841,129.84	64,704,478.00				
85	SULE LAMIDO UNIVERSITY O/H ACCOUNT 2	224,203.50	1,445.88				
86	SULE LAMIDO AWARDS AND PRIZES ACC	0.00	-568,215.65				
87	BILYAMMU USMAN POLYTECHNIC HADEJIA TETFUND ACCOUNT	6,825,776.03	17,970,354.77				
88	GENERAL HOSPITAL HADEJIA	5,206.71	1,147,023.65				
89	BILYAMMU USMAN POLYTECHNIC HDJ(OVERHEAD)	16,981,447.89	1,682,920.72				
90	BILYAMMU POLY TETFUND (STAFF DEVELOPMENT)	5,118,674.56	37,469,194.18				
91	BILYAMMU USMAN POLYTECHNIC (STUDENT REG)	5,118,674.56	10,949,454.40				
92	BILYAMMU COLLEGE OF AGRICULTURE POLYTECHNIC (CAPITAL PROJECT)	0.00	3,336,825.20				
93	MATCHING GRANT SUBUB (ZENITH BANK)	0.00	685,129,546.49				
94	MINISTRY OF WORKS AND TRANSPORT	476,288.60	32,104,957.50				
95	CHIEFTANCY & RELIGIOUS AFFIARS	301,275.49	268.72				
96	JIGAWA STATE HOUSING AUTHORITY	2,618,426.28	58,180,508.21				
97	RESEARCH,EVALUATION AND POLITICAL AFFAIRS O/H	301,275.49	2,256.77				
98	SPECIAL EDUCATION	642,944,701.19	67,155,936.32				
99	CENTRAL REVENUE ACCOUNT	147,739,653.13	77,360,512.91				
100	MINISTRY OF COMMERCE IND, CO-OP AND TOURISM	334,824.25	5,924.53				
101	SCIENCE AND TECHNICAL EDUCATION BOARD	48,054.69	11,769.27				
102	MINISTRY OF WATER RESOURCES	18,517.72	33,315,029.26				
103	JUSTICE SECTOR AND LAW REFORM COMMISSION	2,494.23	-4,789,619.96				
104	JS SCHOLARSHIP PAYMENT ACCOUNT	90,419,998.58	468,152.46				

105	JIGAWA STATE HEALTH INSURANCE SCHEME	1,264,483,656.27	68,085,864.00				
106	NOMADIC EDUCATION AGENCY	1,860.12	-1,098,291.36				
107	RETENTION ACCOUNT	2,525,890,596.95	14,544,876.65				
108	JIGAWA STATE RUWASA	10,768,839.51	6,568.55				
109	OFFICE OF ACCOUNTANT GENERAL OVERHEAD ACCOUNT	0.00	90,704,520.24				
110	JAHUN GENEAL HOSPITAL	251,607.01	10,074.70				
111	S&LG JOINT PROJECT ACCOUNT	2,047,564,120.42	132,534,058.71				
112	AGENCY FOR MASS EDUCATION	761.70	1,174.72				
113	BAMAINA ACADEMY	562.45	0.00				
114	MINISTRY OF EDUCATION SCIENCE & TECHNOLOGY	474,679,844.49	6,271,389.47				
115	JISEPA	72,686.92	1,240,762.92				
116	SULE LAMIDO UNIVERSITY STUDENT ACCOUNT	92,386,468.52	-697,611.48				
117	INFORMATIC INSTITUTE	7,145,108.08	294,819.91				
118	JUDICIAL SERVICE COMMISSION,DUTSE,JIGAWA STATE	825.81	11,659.60				
119	SULE LAMIDO UNIVERSITY,MAIN ACCOUNT	383,677.32	10,958,071.89				
120	INFORMATICS INSTITUTE	6,415,970.94	8,682,991.47				
121	FAAC ACCOUNT VAT	7,088,582.20	654,584,259.20				
122	JS EXPENDITURE ACOUNT	45,121,309.31	26,207.06				
123	JS STABILIZATION FUND ACCOUNT	446,666,609.47	48,746,725.15				
124	DIRECTORATE OF PROTOCOL	2,054.27	-7,079,067.31				
125	JIGAWA STATE POLYTECHNIC EXP	65,579,851.66	14,773,262.51				
126	JG. ST.GOVERNMENT HOUSE DUTSE	11,713,387.20	11,386,105.79				
127	DIRECTORATE OF SPECIAL SERVICE	93,678.16	897.43				
128	GPE/NIPEP PROJECT	0.00	-1,583,460.37				
129	MANPOWER DEVELOPMENT INSTITUTE (MDI)	3,877,317.35	5,857.35				
130	AFDB ATASP-1 PROJECT ACCOUNT	0.00	554,810.89				
131	MINISTRY OF WOMEN AFFAIRS	103.70	4,738.92				
132	MINISTRY OF HEALTH	134,161,486.32	209,657,666.88				
133	KAZAURE GENERAL HOSPITAL IGR	7,143,949.70	1,155,866.92				
134	DUE PROCESS & PROJECT MONITORING BUREAU	1,201,070.31	8,476.40				
135	ABUJA LIASON OFFICE	0.00	1,819.00				
136	BESDA PRIOR RESULT ACCT	580,816,416.92	482,353,730.14				
137	BESDA ADVANCES ACCT	502,904.87	126,673,976.34				
138	URBAN DEVELOPMENT BOARD 2	21,551,264.00	14,416.00				
139	TETFUND COLLEGE OF EDUCATION GUMEL REV	23,141,906.39	181,809,025.88				
140	JS POLY TETFUND PROJECT	0.00	4,194,008.29				
141	OVER HEAD ACCOUNT	0.00	6,844.05				
142	REVENUE	0.00	-3,518,655.74				
143	SULE LAMIDO UNIVERSITY OVER HEAD 1 ACCOUNT	199,048,627.88	20,433.33				
144	COUNCIL AFFAIRS DIRECTORATE	3,138,266.17	9,338.90				
145	JIGAWA STATE COVID-19 SUPPORT ACCOUNT	79,160.90	80,749.42				
146	DIRECTORATE OF SALARY AND PENSION ADMINISTRATION	128,086,523.38	96,006,747.80				
147	AG FAAC FIXED DEPOSIT ACCOUNT (KEYSTONE)	1,500,000,000.00	2,000,000,000.00				
148	SCHOOL OF NURSING REVENUE	12,111,388.23	3,243,558.11				
149	OFFICE OF THE PROVOST COLLEGE OF NURSING AND MIDWIFERY B/KUDU	998,125.00	291,183.66				
150	SUBEB	14,541,566.38	18,026,091.84				
151	INFORMATICS AND INSTITUTE	0.00	1,017,441.10				
152	COLLEGE OF EDUCATION TETFUND EDUCATION ACCOUNT	2,199,892.22	43,811,757.31				
153	JIGAWA COLLEGE OF EDUCATION	3,712,290.00	125,780.74				
154	GUMEL GEN HOSPITAL	7,544.60	76,512.99				
155	REHABILITATION BOARD O/H	23,487,774.60	7,995,357.99				
156	CIVIL SERVICE COMMISSION (CSC)	18,743.05	946.60				
157	GUNDUMA DISTRICT HADEJIA REVENUE ACCOUNT	3,922,764.48	675,361.87				
158	UNICEF WASH PROJECT (RUWASA)	136,423,934.88	33,475,759.99				
159	ESTABLISHMENT & SERVICE MATTER DIR.	10,751.36	25,675.36				
160	MANPOWER DEVELOPMENT& TRAINING OVER HEAD	0.00	135,208.17				

161	WSSSPR II	20,250,364.47	43,824,417.79				
162	HADEJIA GENERAL HOSPITAL	0.00	6,595.61				
163	JS HOUSE OF ASSEMBLY EXPENDITURE ACCOUNT	3,001,253.38	13,932,335.93				
164	GENERAL HOSPITAL BABURA O/H	892,291.43	401,138.13				
165	JIGAWA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (JARDA)	7,226.61	391,583.53				
166	MINISTRY OF ENVIRONMENT	6,503.75	4,390.97				
167	JIGAWA ROAD MAINTENANCE AGENCY	6,281.37	796.67				
168	SEIMU O/H	1,360.11	1,742.31				
169	OFFICE OF THE AUDITOR GENERAL	1,322.27	1,336.53				
170	SLOGOR	0.00	3,777.83				
171	MINERAL RESOURCE DEVELOPMENT AGENCY	740.02	-963.62				
172	MINISTRY OF LAND,HOUSING (LOGISTIC ACCT)	8,058,130.37	7,695,381.49				
173	JIMSO POLARIS ACCT	34,617,562.37	7,507,040.82				
174	SCHOOL OF MIDWIFERY REVENUE	0.00	4,172,266.73				
175	SCHOOL OF NURSING HADEJIA	817.26	1,407.27				
176	JS STABILIZATION FUND ACCOUNT 2	48,746,725.15	261,666,666.68				
177	STATE INDEPENDENT ELECTORAL COMMISSION	18,485.43	10,364,696.15				
178	AG FAAC DEPOSIT ACCOUNT	20,000,000.00	-23,129,165.79				
179	SPECIAL INTERVENTION PROGRAM	2,291,558.56	8,696,706.69				
180	TEACHERS PROFESSIONAL DEVELOPMENT	4,562,172.50	284,288,891.79				
181	JIGAWA STATE POLYTECHNIC, DUTSE	0.00	390.25				
182	IFAD CASP DRAW DOWN ACCOUNT	542,553,741.64	122,159,123.36				
183	IFAD CASP (COUNTER PART ACCOUNT)	186,671,107.38	8,116,814.85				
184	JS BUREAU OF STATISTICS	190,396.25	7,129.00				
185	JS HOUSE OF ASSEMBLY STATUTORY ACCOUNT	1,562,297.87	0.00				
186	JS HOUSE OF ASSEMBLY SALARY ACCOUNT	0.00	3,508,582.37				
187	JIGAWA STATE HOUSE OF ASSEMBLY RUNNING COST ACCOUNT	3,025,038.79	10,339,245.66				
188	JS HOUSE OF ASSEMBLY RECURRENT EXPENDITURES	0.00	2,806,435.68				
189	JS HOUSE OF ASSEMBLY CAPITAL PROJECTS ACCOUNT	79,807.26	5,026,698.26				
190	INTEGRATED RURAL DEVELOPMENT PROJECT	0.00	66,677,758.57				
191	JIG ST HOUSE OF ASSEMBLY SERVICE COMMISSION	12,672,735.00	9,663,116.55				
192	JIGAWA STATE FAAC DOMICILIARY ACCT	198,603,237.18	505,313,786.88				
193	JIG. ST. SCHOLARSHIP PAYMENT ACCT USD#	134,763,813.15	145,168,902.05				
194	JIGAWA STATE ECOLOGICAL FUND ACCT	899,998,590.33	0.00				
195	A.G FAAC FIXED DEPOSIT ACCOUNT (HERITAGE)	707,844,192.97	2,000,000,000.00				
196	JIGAWA COLLEGE OF REMEDIAL STUDIES	1,716.45	0.00				
197	JS AGRO CLIMATE RESILIENCE FOR SEMI ARID LANDSCAPE PROJECT (ACRESAL) ACCOUNT	200,000,000.00	0.00				
198	JS EXPENDITURE ACCT DOLLAR	1,015,771.26	0.00				
	TOTAL	16,735,538,244.70	13,705,658,477.40				
	CASH HELD: EXTERNAL LOANS						
		2021	2020				
	BAL. C/D	0.00	0.00				
	TOTAL LOAN RECEIVED DURING THE YEAR	0.00	0.00				
	AMOUNT UTILISED DURING THE YEAR	0.00	0.00				
	BAL. B/D	0.00	0.00				
NOTE	INVENTORIES						
21		2021	2020				
	ENGINEERING STORES						
	MEDICAL STORES	2,348,378,729.88	392,651,117.90				
	INDUSTRIAL & CHEMICAL STORES	40,258,421.19	0.00				
	FUEL & LUBRICANTS	23,742,583.22	0.00				
	AGRICULTURAL INPUTS	497,375,364.45	0.00				
	FARM STOCK	23,276,781.94	0.00				

	SCHOLASTIC MATERIALS	371,952,753.55	0.00					
	STATIONERIES STORES	77,346,914.58	0.00					
	PRINTED MATERIALS	143,531,539.42	0.00					
	BUILDING MATERIALS	264,951,753.67	0.00					
	PROPERTY HELD FOR SALE	175,424,604.59	0.00					
	OTHER STOCK	111,575,395.41	0.00					
	WORK-IN-PROGRESS	298,100,504.65	0.00					
	TOTAL	4,375,915,346.55	392,651,117.90					
NOTE 22	RECEIVABLES							
22.1	MUTUAL FUNDS	2021	2020					
	Ministry of Finance and economic Planning	327,536,951.75	1,701,878,650.56					
	Jigawa State/Local Government Contributory Pension Board	513,575,391.68	0.00					
	Sule Lamido Universty Kafin hausa	232,384,672.55	0.00					
	Higher Court of Justice	97,654,753.24	0.00					
	Directorate of Economic Empowerment	652,183,972.12	0.00					
	Ministry for Local Government	189,475,385.48	0.00					
	Jigawa State Television	21,537,951.75	0.00					
	Ministry of Commerce & Co-operative	103,675,195.33	0.00					
	Jigawa State Inland Revenue Services	64,693,950.22	0.00					
	Manpower Development Institute	113,735,595.25	0.00					
	Total	2,316,453,819.37	1,701,878,650.56					
NOTE 23	LOANS GRANTED (LOCAL LOANS)	2021	2020					
	Loan to State Governments Staff (Motor Vehicle)	1,712,675,921.45	1,075,018,133.40					
	Loan to State Governments Staff (Motor Cycle)	373,867,953.50	204,616,462.51					
	Loan to State Governments Staff (Refurbishing)	462,753,955.25	375,611,762.15					
	Loan to State Governments Staff (Bicycle)	91,467,295.33	69,655,602.60					
	Loan to State Governments Staff (Professional)	55,284,675.68	0.00					
	Loan to State Governments Staff (Housing)	134,753,951.77	85,357,915.22					
	Loan to Political Office Holders (Housing)	1,143,039,404.80	511,593,543.99					
	Sub - Total	3,973,843,157.78	2,321,853,419.86					
NOTE 24	INVESTMENTS							
	LOCAL INVESTMENT	2021	2020					
	Local Investment: Quoted Companies	716,629,867.00	533,720,955.14					
	Local Investment: Non Quoted companies	531,865,564.00	949,043,231.00					
	Other Investments	11,365,137,951.52	8,340,034,445.63					
	Sub - Total	12,613,633,382.52	9,822,800,651.77					
NOTE 25	FIXED ASSETS - PPE	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT		
		N	N	N	N	N	N	N
	BALANCE B/FORWARD	38,170,221,599.60	35,886,833,450.93	9,879,093,003.41	7,274,316,774.53	478,283,213.51	1,966,932,170.86	93,655,680,212.84
	ADDITIONS DURING THE YEAR (27.1)	8,753,420,597.90	3,308,807,746.54	754,564,160.18	557,331,338.94	98,710,669.06	(961,420,123.36)	12,511,414,389.25
	DISPOSAL DURING THE YEAR	0.00	0.00	(30,337,322.12)	(2,714,662,677.88)	(45,000,000.00)		
	BALANCE C/FORWARD	46,923,642,197.50	39,195,641,197.47	10,603,319,841.47	5,116,985,435.59	531,993,882.57	1,005,512,047.50	106,167,094,602.10
	ACCUMULATED DEPRECIATION:							
	BALANCE B/FORWARD	2,210,334,582.82	1,586,906,879.98	963,479,177.13	510,077,211.42	283,376,228.57	113,350,491.43	-
	ADDITIONS DURING THE YEAR	514,117,620.46	0.00	770,263,134.05	407,091,212.64	847,684,231.58	332,468,960.02	5,667,524,571.34
	DISPOSAL DURING THE YEAR	0.00	(283,233,962.57)	0.00	0.00	0.00	0.00	2,871,625,158.75
	BALANCE C/FORWARD	2,724,452,203.28	1,303,672,917.40	1,733,742,311.18	917,168,424.06	1,131,060,460.15	445,819,451.45	8,539,149,730.09
	NET BOOK VALUE							

	AS AT 31/01/2021	49,648,094,400.78	40,499,314,114.87	12,337,062,152.64	6,034,153,859.65	1,663,054,342.72	445,819,451.45	8,539,149,730.09
	AS AT 31/12/2021	<u>46,923,642,197.50</u>	<u>39,195,641,197.47</u>	<u>10,603,319,841.47</u>	<u>5,116,985,435.59</u>	<u>531,993,882.57</u>	-	-
25.1	DETAILS:							
	LAND & BUILDING	2021	2020					
	LAND & BUILDINGS - OFFICE	19,746,382,934.58	16,585,375,435.72					
	LAND & BUILDINGS - RESIDENTIAL	15,394,276,497.35	11,837,295,345.05					
	AGRICULTURAL FARM LAND	9,415,387,598.46	7,357,987,467.43					
	STORAGE FACILITIES	2,367,595,167.11	2,389,563,351.40					
		<u>46,923,642,197.50</u>	<u>38,170,221,599.60</u>					
	INFRASTRUCTURE							
	ROADS & BRIDGES	27,360,567,392.71	23,471,678,413.82					
	FEEDER ROADS & BRIDGES	1,046,357,435.49	1,437,568,942.37					
	LABORATORY/WORKSHOPS EQUIPMENT	912,734,925.37	879,276,495.23					
	SPORT GROUND/PREMISES	765,527,648.28	985,379,267.53					
	PARKS & RESERVES	207,996,753.61	207,996,753.61					
	SECURITY INSTALLATIONS/ EQUIPMENT	132,556,951.76	155,465,836.52					
	ICT INSTALLATIONS NETWORK	2,166,918,347.35	2,933,496,752.16					
	WATER DISTRIBUTION NETWORK	4,371,964,853.72	3,260,853,742.61					
	CULVERTS/ DRAINAGE NETWORK	1,364,761,859.13	1,575,371,595.75					
	DAMS	514,357,687.22	514,357,687.22					
	SPECIALISED RESEARCH EQUIPMENT ()	351,897,342.83	465,387,964.11					
		<u>39,195,641,197.47</u>	<u>35,886,833,450.93</u>					
	PLANT & MACHINERY							
	EARTH MOVING EQUIPMENT	279,685,705.17	319,675,564.88					
	HOSPITAL EQUIPMENT	735,468,753.22	962,435,742.78					
	EDUCATIONAL EQUIPMENT	5,975,346,875.57	4,879,246,782.94					
	POWER PLANTS	2,637,468,753.97	2,952,347,564.55					
	POWER GENERATING SETS	975,349,753.54	765,387,348.26					
		<u>10,603,319,841.47</u>	<u>9,879,093,003.41</u>					
	TRANSPORTATION EQUIPMENT							
	MOTOR VEHICLES	3,734,825,356.71	5,403,298,278.41					
	TRICYCLE	737,569,537.45	1,218,108,321.39					
	MOTOR CYCLES	472,915,345.87	523,675,498.77					
	BICYCLE	171,675,195.56	129,234,675.95					
		<u>5,116,985,435.59</u>	<u>7,274,316,774.53</u>					
	OFFICE EQUIPMENT							
	COMPUTERS	366,753,159.05	292,564,285.35					
	PRINTERS	34,357,953.44	42,659,753.85					
	SCANNERS	15,793,574.16	21,754,684.74					
	PHOTOCOPIERS	21,556,375.88	14,654,342.75					
	TYPE-WRITERS	3,132,585.00	7,656,752.65					
	TELEVISION SETS	18,564,792.66	19,354,873.78					
	RADIO SETS	2,556,735.31	3,756,942.45					
	AIR -CONDITIONER	56,395,145.94	58,072,866.74					
	PROJECTORS	9,357,915.38	11,053,755.83					
	BINDING EQUIPMENT	3,525,645.75	6,754,955.37					
		<u>531,993,882.57</u>	<u>478,283,213.51</u>					
	FURNITURE & FITTINGS							
	CHAIRS	1,546,301,107.77	1,731,759,123.88					
	TABLES	1,593,946,797.13	1,234,561,253.50					
	FILE CABINETS/ CUPBOARDS	688,534,848.55	545,557,035.45					
	REFREGRIATORS/HEATERS	979,692,570.64	636,975,395.65					

FILE CABINETS/ CUPBOARDS	526,149,533.33	429,435,774.22					
CEILING FANS	411,617,864.09	374,951,753.56					
SAFE/FIRE PROVED CABINETS	935,437,037.31	722,927,375.06					
	6,681,679,758.82	5,676,167,711.32					
GRAND TOTAL	109,053,262,313.42	97,364,915,753.30					

NOTE 26	FIXED ASSETS - INVESTMENT PROPERTY	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	N	N	N	N	N	N	N	N
	BALANCE B/FORWARD	2,563,338,951.40	1,484,038,340.29	1,214,213,187.51	2,968,076,680.57	4,182,289,868.08	1,079,300,611.12	-
	ADDITIONS DURING THE YEAR (28.1)	7,151,715,674.41	2,062,813,293.00	133,563,450.63	0.00	0.00	334,583,189.45	13,491,257,638.96
	DISPOSAL DURING THE YEAR				(326,488,434.86)	(368,906,951.45)		9,682,675,607.48
	BALANCE C/FORWARD	9,715,054,625.82	3,546,851,633.28	1,347,776,638.13	2,641,588,245.71	3,813,382,916.63	1,413,883,800.56	23,173,933,246.44
	ACCUMULATED DEPRECIATION:							
	BALANCE B/FORWARD	558,655,993.46	321,650,420.48	355,508,359.47	133,738,859.04	231,926,882.13	91,416,435.29	-
	ADDITIONS DURING THE YEAR	546,650,730.54	314,738,299.40	347,868,646.71	130,864,871.86	226,942,879.04	89,451,937.73	1,692,896,949.88
	DISPOSAL DURING THE YEAR	0.00		0.00	0.00	0.00	0.00	1,656,517,365.28
	BALANCE C/FORWARD	1,105,306,724.00	636,388,719.88	703,377,006.18	264,603,730.90	458,869,761.18	180,868,373.02	3,349,414,315.16
	NET BOOK VALUE							
	AS AT 31/12/20x2	10,820,361,349.82	4,183,240,353.16	2,051,153,644.32	2,906,191,976.61	4,272,252,677.80	1,594,752,173.58	26,523,347,561.60
	AS AT 31/12/20x1	9,715,054,625.82	3,546,851,633.28	1,347,776,638.13	2,641,588,245.71	3,813,382,916.63	1,413,883,800.56	23,173,933,246.44
26.1	DETAILS	2021	2020					
	INVESTMENT - LAND & BUILDING							
	INVESTMENT - LAND & BUILDINGS - OFFICE	4,954,677,859.17	1,204,769,307.16					
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	3,205,968,026.52	845,901,853.96					
	INVESTMENT - AGRICULTURAL	1,554,408,740.13	512,667,790.28					
		9,715,054,625.82	2,563,338,951.40					
		9,715,054,625.82	2,563,338,951.40					
	INVESTMENT - INFRASTRUCTURE							
	INVESTMENT - ROADS & BRIDGES	1,773,425,816.64	742,019,170.14					
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	319,216,647.00	133,563,450.63					
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	461,090,712.33	192,924,984.24					
	INVESTMENT - WATER DISTRIBUTION NETWORK	744,838,842.99	311,648,051.46					
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	212,811,098.00	89,042,300.42					
	INVESTMENT - DAMS	35,468,516.33	14,840,383.40					
		3,546,851,633.28	1,484,038,340.29					
	INVESTMENT - PLANT & MACHINERY							
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	377,377,458.68	339,979,692.50					
	INVESTMENT - POWER PLANTS	779,014,896.84	701,815,222.38					
	INVESTMENT - POWER GENERATING SETS	191,384,282.61	172,418,272.63					
		1,347,776,638.13	1,214,213,187.51					
	INVESTMENT - TRANSPORTATION EQUIPMENT							
	INVESTMENT - MOTOR VEHICLES	2,324,597,656.22	2,611,907,478.90					
	INVESTMENT - TRICYCLE	229,818,177.38	258,222,671.21					
	INVESTMENT - MOTOR CYCLES	87,172,412.11	97,946,530.46					
		2,641,588,245.71	2,968,076,680.57					
	INVESTMENT - OFFICE EQUIPMENT - GENERAL							
	INVESTMENT - COMPUTERS	1,420,485,136.44	1,557,902,975.86					
	INVESTMENT - PRINTERS	419,472,120.83	460,051,885.49					
	INVESTMENT - SCANNERS	152,535,316.67	167,291,594.72					
	INVESTMENT - TELEVISION SETS	812,250,561.24	890,827,741.90					
	INVESTMENT - PHOTOCOPIERS	572,007,437.49	627,343,480.21					
	INVESTMENT - CAMERAS	266,936,804.16	292,760,290.77					

	INVESTMENT - SHREDDING MACHINES	49,573,977.92	54,369,768.29					
	INVESTMENT - PROJECTORS	76,267,658.33	83,645,797.36					
	INVESTMENT - BINDING EQUIPMENT	43,853,903.54	48,096,333.48					
		3,813,382,916.63	4,182,289,868.08					
	INVESTMENT - FURNITURE & FITTINGS - GENERAL							
	INVESTMENT - CHAIRS AND STOOLS	443,252,571.48	338,360,741.59					
	INVESTMENT - TABLES	390,938,870.86	298,426,618.97					
	INVESTMENT - FILE CABINETS/ CUPBOARDS	117,776,520.59	89,905,740.91					
	INVESTMENT - ELECTRICAL FITTING	244,601,897.50	186,719,005.72					
	INVESTMENT - SATELITES	45,951,223.52	35,077,269.86					
	INVESTMENT - AIR -CONDITIONER	98,971,866.04	75,551,042.78					
	INVESTMENT - SHELVES	11,311,070.40	8,634,404.89					
	INVESTMENT - CEILING FANS	61,079,780.18	46,625,786.40					
		1,413,883,800.56	1,079,300,611.12					
	GRAND TOTAL	22,478,537,860.13	13,491,257,638.96					
NOTE 27	INTANGIBLE ASSETS	GOODWILL	PATENT	TRADE MARK	FRANCHISE	MONUMENT	HERITAGE	TOTAL
		N	N	N	N	N	N	N
	BALANCE B/FORWARD	1,737,915,834.54	0.00	0.00	0.00	0.00	0.00	-
	ADDITIONS DURING THE YEAR (28.1)	2,049,343,894.48	0.00	0.00	0.00	0.00	0.00	1,737,915,834.54
	DISPOSAL DURING THE YEAR	0.00	0.00	0.00	0.00	0.00	0.00	2,049,343,894.48
	BALANCE C/FORWARD	3,787,259,729.02	0.00	0.00	0.00	0.00	0.00	3,787,259,729.02
	ACCUMULATED AMORTIZATION:							
	BALANCE B/FORWARD	257,612,815.64	0.00	0.00	0.00	0.00	0.00	-
	ADDITIONS DURING THE YEAR	474,054,989.91	0.00	0.00	0.00	0.00	0.00	257,612,815.64
	DISPOSAL DURING THE YEAR	0.00	0.00	0.00	0.00	0.00	0.00	474,054,989.91
	BALANCE C/FORWARD	731,667,805.55	0.00	0.00	0.00	0.00	0.00	731,667,805.55
	NET BOOK VALUE							
	AS AT 31/01/2021	4,518,927,534.57	XX	XX	XX	XX	XX	4,518,927,534.57
	AS AT 31/12/2021	3,787,259,729.02	XX	XX	XX	XX	XX	3,787,259,729.02
NOTE 28	DEPOSITS	2021	2020					
	CONTRACTORS PAYMENT CERTIFICATES	2,923,715,437.48	572,643,576.80					
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS	0.00	1,274,593,767.72					
		2,923,715,437.48	1,847,237,344.52					
NOTE 29	UNREMITTED DEDUCTIONS	BAL. B/D	DEDUCTIONS DURING YR.	REMITTANCES DURING YR.	BAL. C/D			
	UNREMITTED DEDUCTIONS FROM SALARY	N	N	N	N			
	JIGAWA STATE HEALTH INSURANCE SCHEME - JICHMA	0.00	25,973,731.99	0.00	9,534,951.35			
	CONTRIBUTORY PENSION SCHEME	7,454,494.51	0.00	0.00	7,454,494.51			
	UNION DUES	0.00	0	0.00	17,285,719.04			
	POVERTY ALLEVIATION SCHEME - J-POWER SCHEM	43,767,207.61		0.00	21,697,582.87			
	LOAN DEDUCTIONS	0.00	0.00	0.00	15,248,954.35			
	PAYCUT RECOVERABLE	0.00	0.00	0.00	5,973,731.99			
		51,221,702.12	25,973,731.99	0.00	77,195,434.11			
NOTE 30	ACCRUED EXPENSES	2021 N	2020 N					
	PERSONNEL EMOLUMENTS	49,002,965.07	57,357,951.53					
	PENSION & GRATUITY	5,110,111.00	43,892,854.07					
	PROFESSIONAL FEES	17,540,750.00	22,831,485.66					
	GOODS & SERVICES	23,792,846.75	38,176,338.95					
	UTILITIES	45,853,491.46	51,753,594.23					
	STAFF CLAIMS	2,205,452,781.35	2,649,753,153.57					
	TOTAL	2,346,752,945.63	2,863,765,378.01					

NOTE	PUBLIC FUNDS	2021	2020				
31	OTHER FUNDS	N	N				
	Consolidated Revenue Fund	8,123,593,344.62	654,584,259.20				
	Capital Development Fund	13,357,951,864.27	17,134,212,762.40				
	Other Funds	7,881,054,290.32	7,881,054,290.32				
	TOTAL	29,362,599,499.21	25,669,851,311.92				
NOTE3	CURRENT PORTION OF BORROWING	2021	2020				
2							
32.1	DOMESTIC DEBT STOCK	N	N				
	Budget Support Facility	17,422,156,778.40	16,970,062,884.36				
	Excess Crude Account (ECA) Loan	8,809,379,163.03	8,760,069,067.51				
	Commercial Agriculture Credit Scheme	2,576,999,049.60	2,914,873,855.46				
	Micro, Small & Medium Enterprises Development Fund	777,777,777.75	1,111,111,111.10				
	Paris Club Refuns to LGAs	0.00	1,540,952,160.19				
	Central Bank SME Loan Principal	687,201,391.18	986,964,992.42				
	Ecological Fund Deduction	632,267,987.44	0.00				
	Software Loan Deduction	9,321,595.08	0.00				
	SUB - TOTAL	30,273,514,159.96	32,284,034,071.04				
32.2	EXTERNAL DEBT STOCK						
	Multi-state Road Project - IDA	28,760,987.03	25,502,132.14				
	Health Systems Development - IDA	457,187,996.70	363,444,065.56				
	Community Based Urban Development - I	3,661,914,327.07	2,887,477,611.01				
	Universal Basic Education	466,952,404.99	340,490,609.00				
	HIV/AIDS Programme - IDA	590,965,133.05	483,542,979.07				
	Malaria Control Booster Project - IDA	2,165,092,124.94	1,739,619,684.40				
	National Fadama Development III - IDA	1,355,535,267.00	908,322,342.07				
	Health System Development (Additional Financing)	507,172,563.61	406,868,732.94				
	2nd HIV/AIDS Programme	1,906,076,686.92	1,491,458,091.25				
	Community Based Agric & Rural Dev. Programme - IFAD	1,025,759,716.52	809,824,489.67				
	SUB - TOTAL	12,165,417,207.83	9,456,550,737.11				
	GRAND TOTAL	42,438,931,367.79	41,740,584,808.15				
32.3.	CURRENT PORTION OF BORROWING	BAL. B/D	RECEIVED DURING YR.	PAYMENTS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D	
	INTERNAL LOAN STOCK	N	N	N	N	N	
	SHORT TERM BORROWINGS	1,141,724,621.57	0.00	(1,141,724,621.57)	0.00	0.00	
	SUB-TOTAL	1,141,724,621.57	0.00	(1,141,724,621.57)	0.00	0.00	
	LONG-TERM BORROWINGS						
	STATE BONDS AND OTHER LONG TERM BORROWING	2,497,303,642.14	0.00	(938,158,733.64)	(222,222,222.24)	1,336,922,686.26	
	BI-LATERAL LOANS	28,645,005,807.33	3,007,180,457.14	(2,705,873,495.69)	(9,721,295.08)	28,936,591,473.70	
	MULTI-LATERAL LOANS	9,456,550,737.11	2,033,066,857.60	(3,771,278,214.62)	5,413,324,763.87	12,165,417,207.83	
	SUB-TOTAL	40,598,860,186.58	5,040,247,314.74	(7,415,310,443.95)	5,181,381,246.55	42,438,931,367.79	
	TOTAL BORROWINGS	41,740,584,808.15	5,040,247,314.74	(6,557,035,065.52)	5,181,381,246.55	42,438,931,367.79	
NOTE3	RESERVES	BAL B/D	ADDITIONS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D		
3							
	STATEMENT OF FINANCIAL PERFORMANCE - SURPLUS/(DEFICIT)	8,802,951,199.12	(2,567,917,128.11)	6,235,034,071.01	6,271,972,353.03		
	REVALUATION RESERVE	59,570,772,274.96	32,342,504,541.25	91,913,276,816.21	91,913,276,816.21		
		68,373,723,474.08	29,774,587,413.14	98,148,310,887.22	98,185,249,169.24		
NOTE	ACCUMULATED SURPLUSES/(DEFICITS)	2021	2020				
34		N	N				

	BALC/D	8,802,951,199.12	(6,457,248,945.30)				
	SURPLUS/ DEFICIT FOR YR.	(2,530,978,846.06)	14,951,744,856.72				
	ADJUSTMENTS DURING YR.	0.00	308,455,287.70				
	BAL. B/D	6,271,972,353.06	8,802,951,199.12				
NOTE	GRANDS & LOANS OTHER	2021	2020				
35	GOVERNMENT/AGENCIES	N	N				
	Grants & Loans Other Governments/Agencies	1,634,580,940.35	0.00				
		<u>1,634,580,940.35</u>	<u>0.00</u>				
NOTE	CHANGES IN NET ASSETS/EQUITY	2021	2020				
36	Gains and Losses not Recognised in the Statement of Financial Performance	5,557,689,174.85	0.00				
		0.00	0.00				
		<u>5,557,689,174.85</u>	<u>0.00</u>				
NOTE	REVALUATION OF INVESTMENT	2021	2020				
37	Surplus on Revaluation of Investments	24,253,836,520.35	0.00				
		0.00	0.00				
		<u>24,253,836,520.35</u>	<u>0.00</u>				
NOTE	PAYMENTS AT SOURCE						
38	DEDUCTIONS AT SOURCE REPRESENTS PAYMENTS MADE DIRECTLY FROM STATUTORY SHARE OF JIGAWA STATE FOR SETTLEMENT OF FOREIGN AND DOMESTIC LOANS BY FAAC ON MULTILATERAL AND BILATERAL AGREEMENTS (IRREVOCABLE STANDING PAYMENT ORDER) ISPO .						

JIGAWA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE AUDITOR GENERAL
 NOTE 1

DETAILS OF STATUTORY ALLOCATION

FEDERATION ACCOUNTS ALLOCATION COMMITTEE (FAAC) FOR THE YEAR 2021

S/N	MONTH	(A) NET RECEIPT	(B) DEDUCTIONS AT SOURCE	TOTAL (GROSS) FAAC ALLOCATION		OTHER RECEIPT FROM FAAC	AMOUNT	M SHARE OF VALUE ADDED TAX (VAT)	TOTAL
		N	N	N			N	N	N
1	JANUARY	2,717,989,003.00	115,849,845.28	2,833,838,848.28	C	NONE OIL REVENUE	2,308,564,239.86	1,972,248,955.71	7,114,652,043.85
2	FEBRUARY	2,957,647,302.36	109,474,218.46	3,067,121,520.82	D	EXCESS CRUDE OIL	153,352,147.52	1,757,174,254.23	4,977,647,922.57
3	MARCH	2,495,553,608.74	181,613,450.60	2,677,167,059.34	E	EXCHANGE GAIN	233,671,481.06	1,763,715,414.76	4,674,553,955.16
4	APRIL	2,588,526,443.02	184,188,082.93	2,772,714,525.95	F	SOLID MINERALS RESOURCES	55,901,042.31	2,029,215,324.52	4,857,830,892.78
5	MAY	2,910,355,991.78	193,100,285.82	3,103,456,277.60	G	EXCESS BANK CHARGES	6,444,729.05	1,950,998,546.98	5,060,899,553.63
6	JUNE	2,445,537,599.67	180,228,391.88	2,625,765,991.55	H	STAMP DUTY REFUND	162,055,621.70	2,034,612,500.05	4,822,434,113.30
7	JULY	3,744,683,050.37	467,866,752.84	4,212,549,803.21	I	PAYE AND WHT	537,181,697.66	1,734,163,189.45	6,483,894,690.32
8	AUGUST	3,997,659,211.90	474,872,246.55	4,472,531,458.45	J	ECOLOGICAL FUND	899,998,940.33	1,714,893,272.38	7,087,423,671.16
9	SEPTEMBER	3,069,216,666.71	467,420,503.72	3,536,637,170.43	K	ADDITIONAL INFLOW	72,249,096.58	2,012,560,918.91	5,621,447,185.92
10	OCTOBER	3,634,756,773.05	493,806,447.62	4,128,563,220.67	L	FOREX EQUALISATION	106,552,461.69	1,973,343,091.18	6,208,458,773.54
11	NOVEMBER	2,255,804,988.59	444,895,257.26	2,700,700,245.85			0.00	1,868,696,074.19	4,569,396,320.04
12	DECEMBER	3,002,660,825.92	465,577,418.89	3,468,238,244.81		EXCHANGE GAIN	0.00	2,291,354,921.84	5,759,593,166.65
	TOTAL	35,820,391,465.11	3,778,892,901.85	39,599,284,366.96			4,535,971,457.76	23,102,976,464.20	67,238,232,288.92

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 1M

VALUE ADDED TAX (VAT) IN THE YEAR 2021

S/N	DETAILS/ MONTH	2021 SHARE OF VALUE ADDED TAX (VAT)	2020 SHARE OF VALUE ADDED TAX (VAT)
		N	N
1	January	1,972,248,955.71	1,316,541,204.74
2	February	1,757,174,254.23	1,179,759,985.11
3	March	1,763,715,414.76	1,104,199,569.34
4	April	2,029,215,324.52	1,317,714,566.75
5	May	1,950,998,546.98	1,061,165,593.86
6	June	2,034,612,500.05	1,154,115,653.31
7	July	1,734,163,189.45	1,411,326,264.41
8	August	1,714,893,272.38	1,463,261,975.57
9	September	2,012,560,918.91	1,665,075,418.60
10	October	1,973,343,091.18	1,579,138,864.77
11	November	1,868,696,074.19	1,404,612,688.97
12	December	2,291,354,921.84	1,739,000,118.03
	SUB-TOTAL	23,102,976,464.20	16,395,911,903.46

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 2

TAX REVENUE

CODE	DESCRIPTION	ACTUAL REVENUE (2021) ₦	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL REVENUE (2020) ₦
120101	Board of Internal Revenue				
12010101	Pay-as-you-earn (Public Sector)	3,239,415,405.90	3,200,000,000.00	(39,415,405.90)	3,193,002,390.37
12010104	Stamp Duties And Penalties	298,450.00	1,200,000,000.00	1,199,701,550.00	97,700.00
12010109	Other Services Taxes	3,564,540.50	600,000.00	(2,964,540.50)	1,052,267.76
12010112	Pay-as-you-earn (Non-Public Sector)	405,180,447.20	350,000,000.00	(55,180,447.20)	352,801,337.14
12010113	Withholding Tax On Bank Deposit	135,389,359.49	48,000,000.00	(87,389,359.49)	32,482,554.88
12010114	Withholding Tax On Non-limited Liability Company/Contractors	130,803,461.20	100,000,000.00	(30,803,461.20)	75,999,569.61
120104	Withholding Tax -General			-	
12010401	Withholding Tax On Dividends	20,566,258.77	2,000,000.00	(18,566,258.77)	897,129.72
12010402	Withholding Tax On Rents	3,007,815.76	2,000,000.00	(1,007,815.76)	1,925,700.00
		3,938,225,738.82	4,902,600,000.00	964,374,261.18	3,656,332,949.48
120105	Direct Assessment				
12010501	Direct Assessment Tax	20,492,724.08	15,000,000.00	(5,492,724.08)	14,859,135.32
120106	Other Taxes	-	100,000.00	100,000.00	5,373,200.00
12010601	Property Tax	387,954.00	160,000,000.00	159,612,046.00	145,000.00
12010603	Development Levy	11,043,138.85	8,000,000.00	(3,043,138.85)	5,228,200.00
		31,923,816.93	183,100,000.00	151,176,183.07	25,605,535.32
	TOTAL	3,970,149,555.75	5,085,700,000.00	1,115,550,444.25	3,681,938,484.80

JIGAWA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE AUDITOR GENERAL
 NOTE 3
 NON TAX

S/N	CODE	NOTE	DESCRIPTIONS	ACTUAL REVENUE (2021) ₦	FINAL BUDGET 2021 ₦	VARIENCE ₦	ACTUAL REVENUE (2020) ₦
1	120201	3A	LICENCES - GENERAL	27,949,398.05	31,950,000.00	4,000,601.95	24,609,000.00
2	120204	3B	FEES - GENERAL	1,447,304,874.69	7,541,570,000.00	6,094,265,125.31	1,138,688,695.82
3	120205	3C	FINES - GENERAL	3,200,340.40	8,900,000.00	5,699,659.60	1,563,024.90
4	120206	3D	SALES - GENERAL	3,223,226,422.86	3,446,485,000.00	223,258,577.14	1,527,806,358.23
5	120207	3E	EARNING - GENERAL	374,620,154.18	274,450,000.00	(100,170,154.18)	310,346,848.95
6	120208	3F	RENT ON GOVT BUILDING. - GENERAL	20,679,705.55	6,320,000.00	(14,359,705.55)	31,085,074.92
7	120209	3G	RENT ON LAND & OTHERS	68,924,299.12	3,285,000,000.00	3,216,075,700.88	61,116,836.83
8	120210	3H	REPAYMENT & REFUND (Loan & Advances) - GENERAL	4,355,734,379.68	4,604,481,000.00	248,746,620.32	190,369,403.26
9	120212	3I	INTEREST EARNED	361,866,088.36	350,000,000.00	(11,866,088.36)	221,740,487.24
10	120213	3J	REIMBURSEMENT - GENERAL	28,152,419,240.58	31,020,736,000.00	2,868,316,759.42	35,322,131,971.85
			TOTAL	38,035,924,903.47	50,569,892,000.00	9,661,649,735.16	38,829,457,702.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 4

Aid and Grants

S/N	DESCRIPTION	ACTUAL REVENUE (2021) ₦	FINAL BUDGET 2021 ₦	VARIENCE ₦	ACTUALREVENUE (2020) ₦
	<u>External Aid and Grants</u>				
1	Current External Aid	0.00	12,000,000.00	0.00	0.00
2	Capital External Aid	0.00	350,000,000.00	0.00	0.00
3	Current External Grants	0.00	280,000,000.00	-280,000,000.00	225,007,310.00
4	Capital External Grants	0.00	511,000,000.00		
5	Sub Total External Aid and Grants	0.00	1,153,000,000.00	-1,153,000,000.00	225,007,310.00
6	Internal Aid and Grants				
7	Current Internal Aid	899,998,940.33	490,000,000.00	409,998,940.33	13,495,024.00
8	Capital Internal Aid	0.00	0.00	0.00	7,057,032
9	Current Internal Grants	3,367,921,400.00	3,817,500,000.00	-449,578,600.00	155,947,543.40
10	Capital Internal Grants	1,021,410,000.00	1,100,000,000.00	-78,590,000.00	3,836,670,333.17
	Sub Total Internal Aid and Grants	5,289,330,340.33	5,407,500,000.00	-118,169,659.67	4,013,169,932.57
	TOTAL	5,289,330,340.33	6,560,500,000.00	(1,271,169,659.67)	4,238,177,242.57

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTE 5

Other Capital Receipts

S/N	DESCRIPTION	REFERENCE	ACTUAL REVENUE (2021) ₦	FINAL BUDGET 2021 ₦	VARIANCE ₦	ACTUALREVENUE (2020) ₦
1	Other Capital Receipts		9,738,698,963.92	23,721,500,000.00	13,982,801,036.08	6,414,032,698.52
	TOTALS		9,738,698,963.92	23,721,500,000.00	13,982,801,036.08	6,414,032,698.52

Detailed Other Capital Receipts

S/N	DESCRIPTION	REFERENCE	ACTUAL REVENUE (2021) ₦	FINAL BUDGET 2021 ₦	VARIANCE ₦	ACTUALREVENUE (2020) ₦
2	Ministry of Finance	14020201	0.00	5,400,000,000.00	-5,400,000,000.00	331,649,636.93
3	Rural Water Supply & Sanitation Authority	14020201	0.00	396,600,000.00	-396,600,000.00	313,074,912.80
4	Sule Lamido University K/Hausa	14020201	1,018,268,358.89	362,000,000.00	656,268,358.89	0.00
5	Primary Health Care Development Agency	14020201	256,355,878.50	122,000,000.00	134,355,878.50	0.00
7	State Univ. Basic Education Board	14020204	3,771,421,572.23	1,784,000,000.00	1,987,421,572.23	1,996,012,593.86
8	State Polytechnic	14020205	719,102,400.69	750,000,000.00	-30,897,599.31	353,270,668.40
9	Bilyaminu Usman Polytechnic Hadejia	14020205	58,431,130.18	246,000,000.00	-187,568,869.82	332,212,904.29
10	State College of Education	14020205	1,155,263,402.08	452,900,000.00	702,363,402.08	727,446,130.10
11	Sule Lamido University K/Hausa	14020205	1,861,250,525.08	1,923,000,000.00	-61,749,474.92	1,155,974,356.15
12	State College of Education and Legal Studies	14020205	0.00	440,000,000.00	-440,000,000.00	0.00
13	Ministry of Water Resources	14020206	22,308,996.00	260,000,000.00	-237,691,004.00	0.00
14	Budget & Economic Planning Direct.	14020207	0.00	550,000,000.00	-379,812,687.73	358,917,479.86
15	Ministry of Water Resources	14020208	63,351,938.00	350,000,000.00	-286,648,062.00	0.00
17	Rural Water Supply & Sanitation Authority	14020208	642,757,450.00	375,000,000.00	267,757,450.00	0.00
18	Ministry of Health	14020209	0.00	600,000,000.00	-600,000,000.00	209,526,434.15
19	Jigawa Agric & Rural Dev. Authority	14020210	0.00	3,400,000,000.00	-3,400,000,000.00	635,947,581.46
20	Budget & Economic Planning Direct.	14020211	170,187,312.27	250,000,000.00	-79,812,687.73	0.00
22	Jigawa State Agriculture and Rural Development Agency	14020215	0.00	40,000,000.00	-40,000,000.00	0.00
23	Ministry of Health	14020215	0.00	20,000,000.00	-20,000,000.00	0.00
24	Ministry of Finance and Economic Planning	14020216	0.00	5,000,000,000.00	-5,000,000,000.00	0.00
25	Ministry of Environment	14020217	0.00	1,000,000,000.00	-1,000,000,000.00	0.00
	TOTALS		9,738,698,963.92	23,721,500,000.00	(13,982,801,036.08)	6,414,032,698.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 6

RECEIPT FROM LOAN / BORROWING

S/N	DESCRIPTION	ACTUAL REVENUE (2021) ₦	FINAL BUDGET 2021 ₦	VARIENCE ₦	ACTUALREVENUE (2020) ₦
1	International Loans/Borrowings	2,033,066,857.60	3,940,000,000.00	(1,906,933,142.40)	324,513,535.00
2	Domestic Loans / Borrowing Receipt BRIDGING FACILITY	3,007,180,457.14	0.00	3,007,180,457.14	0.00
	TOTAL	5,040,247,314.74	3,940,000,000.00	1,100,247,314.74	324,513,535.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 7

OTHER REVENUE

S/N	DESCRIPTION	ACTUAL REVENUE (2021) ₦	FINAL BUDGET 2021 ₦	VARIENCE ₦	ACTUALREVENUE (2020) ₦
1	OTHER REVENUE	0.00	9,754,700,000.00	(9,754,700,000.00)	256,611,420.15
	TOTAL	0.00	9,754,700,000.00	(9,754,700,000.00)	256,611,420.15

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 8

Salaries and Wages

S/N	DESCRIPTION	PERSONAL EMOLUMENT	ACTUAL EXPENDITURE (2021)	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020)
1	Government House	011100100101	36,938,282.05	40,400,000.00	3,461,717.95	38,180,989.10
2	Deputy Governor's Office General	011100100201	9,191,606.00	12,200,000.00	3,008,394.00	9,031,431.60
3	Directorate of Protocol	011100100300	3,464,963.20	3,900,000.00	435,036.80	8,472,087.00
4	Due Process & Project Monitoring Bureau	011100100400	38,481,048.20	40,720,000.00	2,238,951.80	34,032,552.00
5	Pilgrims Welfare Agency	011100100700	33,295,985.80	41,920,000.00	8,624,014.20	36,349,527.10
6	State Emergency Management Agency (SEMA)	011100800100	14,656,382.00	19,800,000.00	5,143,618.00	19,344,393.40
7	SSG - Administration & Finance Directorate	011101300100	283,329,153.76	340,050,000.00	56,720,846.24	459,475,778.04
8	Liason Office Kaduna	011101300200	5,735,942.60	16,260,000.00	10,524,057.40	6,401,480.10
9	Liason Office Lagos	011101300300	4,531,258.00	4,590,000.00	58,742.00	4,763,888.80
10	Liason Office Kano	011101300400		0	0.00	0.00
11	Liason Office Abuja	011101300500	5,822,602.80	5,960,000.00	137,397.20	5,813,929.20
12	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	011101300600	27,669,668.60	34,000,000.00	6,330,331.40	103,737,555.20
13	Research, Evaluation & Political Affairs Directorate	011101400100	4,603,579.20	5,200,000.00	596,420.80	4,585,158.00
14	Special Services Directorate	011101800100	26,649,736.94	29,200,000.00	2,550,263.06	28,723,522.74
15	(Council Affairs Dept)	011101800100	463,941.60	476,000.00	12,058.40	463,941.60
16	State House of Assembly	011200100100	1,037,470,096.74	1,049,000,000.00	11,529,903.26	406,258,045.06
17	Assembly Service Commission	011200100115	14,819,458.80	25,328,000.00	10,508,541.20	35,723,760.76

18	Office of the Head of Service	012500100100	171,328,102.39	209,400,000.00	38,071,897.61	188,048,234.46
19	Establishment & Service Matters Directorate	012500100100	522,698,731.38	543,400,000.00	20,701,268.62	519,930,456.87
20	Directorate of Salary & Pension Administraton	012500100400	373,821,459.00	373,900,000.00	78,541.00	321,282,062.86
21	Manpower Development Institute	012500100500	41,654,468.00	46,000,000.00	4,345,532.00	44,479,388.00
22	Guidance & Counseling Department	012500100600	1,973,413.00	1,980,000.00	6,587.00	1,948,521.60
23	Office of the Auditor General	014000100100	65,538,220.80	69,500,000.00	3,961,779.20	68,818,421.50
24	Directorate of Local Government Audit	014000200100	72,527,395.90	77,700,000.00	5,172,604.10	96,829,074.49
25	Civil Service Commission	014700100100	8,844,742.00	8,848,000.00	3,258.00	8,723,433.90
26	Local Government Service Commission	014700200100	3,161,360.20	5,000,000.00	1,838,639.80	5,164,863.61
27	State Independent Electoral Commission	014800100100	9,638,874.30	9,810,000.00	171,125.70	9,597,191.80
28	Ministry of Agriculture & Natural Resources	021500100100	350,240,342.55	356,000,000.00	5,759,657.45	350,639,365.39
29	Jigawa State Agricultural Research Institute	021502102100	109,941,258.00	110,000,000.00	58,742.00	113,563,271.51
30	Jigawa Agriculture & Rural Development Authrity [JARDA]	021510200100	390,728,458.58	413,000,000.00	22,271,541.42	399,778,689.30
31	Ministry of Finance & Economic Planning	022000100100	358,314,976.78	375,000,000.00	16,685,023.22	358,678,337.82
32	Budget & Economic Planning Directorate	022000300100	32,605,112.40	39,400,000.00	6,794,887.60	35,513,186.74
33	Board of Internal Revenue General	022000800100	101,987,472.59	138,881,000.00	36,893,527.41	103,001,098.26
34	Jigawa State Bureau of Statistics	022001200100	15,841,117.92	16,646,000.00	804,882.08	12,714,387.30
35	Ministry of Commerce, Industries and Co-operatives	022200100100	76,769,378.76	76,880,000.00	110,621.24	77,228,068.92
36	Mineral Resource Development Agency	022200100200	11,297,781.00	11,300,000.00	2,219.00	11,166,725.40
37	State Investment Promotion Agency (InvestJigawa)	022200100300			0.00	273,000.00
38	Directorate of Economic Empowerment	022700600100	72,722,307.36	74,000,000.00	1,277,692.64	76,221,052.05
39	Ministry of Works & Transport	023400100100	173,449,857.05	174,000,000.00	550,142.95	176,230,200.09

40	Jigawa Roads Maintenance Agency	023400400100	12,947,848.60	13,024,000.00	76,151.40	14,073,512.10
41	Rural Electricity Board	023400800300	26,428,239.40	27,973,000.00	1,544,760.60	28,040,240.12
42	Fire Services Directorate	023400900100	86,132,368.92	90,000,000.00	3,867,631.08	90,641,967.40
43	Ministry of Water Resources	025200100100	17,359,725.00	17,612,000.00	252,275.00	17,521,939.70
44	Jigawa State Water Board	025210200100	180,506,946.12	193,000,000.00	12,493,053.88	189,409,580.32
45	Rural Water Supply and Sanitation Agency	025210300100	34,952,438.00	34,961,000.00	8,562.00	35,487,815.64
46	Small Town Water Supply Agency	025210400100	215,473,255.30	260,000,000.00	44,526,744.70	254,915,834.99
47	Ministry of Lands, Housing, Urban & Regional Planning Development	026000100100	76,797,933.25	83,800,000.00	7,002,066.75	80,834,491.50
48	Jigawa State Housing Authority	026000200100	12,296,436.00	12,300,000.00	3,564.00	12,377,752.60
49	Urban Development Board	026000300100	64,094,257.90	64,900,000.00	805,742.10	65,246,411.70
50	Dutse Capital Development Authority [DCDA]	026000400100	90,408,729.60	90,700,000.00	291,270.40	92,396,776.10
51	High Court	031800500100	454,258,458.03	525,000,000.00	70,741,541.97	531,283,718.81
52	Shari'a Court of Appeal	031800600100	831,710,476.00	832,518,000.00	807,524.00	850,352,642.96
53	Judicial Service Commission	031801100100	80,466,730.88	91,900,000.00	11,433,269.12	88,823,364.06
54	Ministry of Justice	032600100100	157,691,015.00	158,600,000.00	908,985.00	159,459,109.19
55	Justice Sector and Law Reform Commission	032600200200	22,750,149.00	22,800,000.00	49,851.00	24,892,382.04
56	Ministry of Women Affairs & Social Development	051400100100	53,185,105.20	54,000,000.00	814,894.80	54,342,177.40
57	Rehabilitation Board	051400100200	46,472,771.39	277,300,000.00	230,827,228.61	89,154,027.92
58	Ministry of Education, Science & Technology	051700100100	3,855,452,266.31	4,669,000,000.00	813,547,733.69	3,750,477,481.58
59	State Educational Inspectorate & Monitoring Unit	051700100200	778,247.40	2,259,000.00	1,480,752.60	1,245,603.60
60	State Universal Basic Education Board	051700300100	219,640,506.00	220,800,000.00	1,159,494.00	256,522,430.44
61	Inspectorate Head Quarters & Zones	051700300103	226,430,126.00	227,000,000.00	569,874.00	218,916,261.31

62	Local Education Authority	051700400100	18,827,272,596.67	19,600,000,000.00	772,727,403.33	18,747,564,173.08
63	Library Board	051700800100	55,181,531.10	57,100,000.00	1,918,468.90	56,305,627.00
64	Agency for Mass Education	051701000100	80,092,651.63	86,400,000.00	6,307,348.37	81,407,476.92
65	Nomadic Education Agency	051701100100	549,412,578.88	550,000,000.00	587,421.12	540,952,877.71
66	Jigawa State Polytechnic	051701800100	594,924,311.64	595,080,000.00	155,688.36	603,273,371.56
67	Binyaminu Usman Polytechnic	051701800200	439,945,287.64	440,000,000.00	54,712.36	456,075,851.94
68	Jigawa State College of Education	051701900100	1,120,526,482.29	1,220,000,000.00	99,473,517.71	1,163,007,402.45
69	Sule Lamido University, Kafin-Hausa	051702100100	1,005,952,179.68	1,006,000,000.00	47,820.32	819,642,184.63
70	Science & Technical Education Board	051705500100	634,054,050.65	665,890,000.00	31,835,949.35	635,057,851.16
71	Jigawa State Scholarships Board	051705600100	4,612,574.68	4,700,000.00	87,425.32	6,143,723.80
72	Dutse Model / Capital School	051705600200	177,308,401.55	178,000,000.00	691,598.45	173,545,899.38
73	Jigawa State College of Islamic Legal Studies	051706000100	451,412,578.30	452,000,000.00	587,421.70	441,689,711.15
74	Institute of Information Technology	051706100100	210,073,957.18	279,000,000.00	68,926,042.82	229,239,856.07
75	Islamic Education Bureau	051706300100	976,626,025.15	997,700,000.00	21,073,974.85	1,034,073,274.99
76	Bamaina Academy	051706300100	7,528,490.00	18,900,000.00	11,371,510.00	0.00
77	Jigawa State College of Remedial Studies	051706300100	13,308,309.85	36,440,000.00	23,131,690.15	0.00
78	Ministry of Health	052100100100	813,870,514.55	814,588,000.00	717,485.45	801,830,511.58
79	Babura General Hospital	052100100110	233,955,741.59	234,000,000.00	44,258.41	231,849,037.24
80	Birnin Kudu General Hospital	052100100111	461,914,257.39	462,000,000.00	85,742.61	456,179,733.06
81	Birniwa General Hospital	052100100112	165,912,458.80	166,000,000.00	87,541.20	165,211,219.70
82	Dutse General Hospital	052100100113	555,941,254.00	556,000,000.00	58,746.00	551,348,498.00
83	Gumel General Hospital	052100100114	381,634,012.75	382,000,000.00	365,987.25	375,369,049.44
84	Gwaram Cottage Hospital	052100100115	138,874,513.00	139,000,000.00	125,487.00	137,768,533.78
85	Hadejia General Hospital	052100100116	677,901,452.35	678,000,000.00	98,547.65	672,960,255.05
86	Hadejia Tuberculosis and Leprosy Hospital	052100100117	51,469,736.26	52,200,000.00	730,263.74	51,789,356.62
87	Jahun General Hospital	052100100118	309,994,125.68	310,000,000.00	5,874.32	303,908,901.44
88	Kafin Hausa [Bulangu] Cottage Hospital	052100100119	105,311,996.39	107,800,000.00	2,488,003.61	107,229,339.64

89	Kafin Hausa General Hospital	052100100120	153,103,105.64	153,179,000.00	75,894.36	167,159,306.37
90	Kazaure General Hospital	052100100121	413,901,255.00	414,000,000.00	98,745.00	414,628,763.75
91	Kazaure Psychiatric Hospital	052100100122	41,670,522.94	95,700,000.00	54,029,477.06	40,653,751.26
92	Ringim General Hospital	052100100123	176,398,126.00	177,564,000.00	1,165,874.00	295,055,608.32
93	Primary Health Care Development Agency	052100300100	79,090,547.79	79,484,000.00	393,452.21	81,900,065.02
	CONSOLIDATED					
94	School of Nursing B/Kudu	052110400107	342,993,413.00	343,000,000.00	6,587.00	331,968,478.00
95	School of Nursing Hadejia	052110400109	0.00	30,700,000.00	30,700,000.00	0.00
96	School of Health Technology	052110600100	157,471,255.00	158,000,000.00	528,745.00	158,215,346.70
97	Rasheed Shekoni Specialist Hospital	052111600100	978,094,713.00	978,100,000.00	5,287.00	949,324,307.72
98	Ministry of Information, Youths, Sports & Culture	052300100100	100,419,225.46	107,200,000.00	6,780,774.54	104,364,466.19
99	History & Culture Bureau	052300200100	21,996,342.00	22,000,000.00	3,658.00	22,127,881.92
100	Jigawa State Broadcasting Corporation (Television)	052300300100	68,398,525.00	69,400,000.00	1,001,475.00	67,637,944.53
101	Jigawa State Broadcasting Corporation (Radio)	052300400100	99,878,041.75	99,900,000.00	21,958.25	101,202,409.30
102	Jigawa State Sports Council	052300700100	104,919,058.80	121,000,000.00	16,080,941.20	79,702,311.84
103	Ministry of Environment	053500100100	125,997,352.87	134,340,000.00	8,342,647.13	134,587,357.50
104	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	053501600100	365,995,127.70	370,000,000.00	4,004,872.30	346,064,060.94
105	Alternative Energy Fund	053505600100	2,889,885.50	4,183,000.00	1,293,114.50	2,775,546.00
106	Ministry For Local Governments & Comm. Development	055100100100	49,488,126.50	60,000,000.00	10,511,873.50	57,730,162.33
	TOTAL		43,569,220,977.10	46,275,644,000.00	2,666,023,022.90	43,247,943,089.03

S/N	DESCRIPTION	PERSONAL EMOLUMENT	ACTUAL EXPENDITURE (2021)	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020)
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1	Office of the Accountant Gen. (CRF)	022000700101	5,418,234.80	5,428,000.00	9,765.20	0.00
2	Office of the Auditor Gen. (CRF)	014000100100	5,418,234.80	5,428,000.00	9,765.20	0.00
3	Office of the Auditor Gen. Local Gov. Audit(CRF)	14000200100	3,284,910.80	5,428,000.00	2,143,089.20	0.00
4	Office of the Chairman Civil Service Commission (CRF)	014700100101	16,337,586.00	16,518,000.00	180,414.00	0.00
5	Office of the Chairman Board of Internal Revenir(CRF)	022000800101	5,428,234.80	5,430,000.00	1,765.20	0.00
6	Office of the Chairman LGSC (CRF)	014700200101	21,868,266.00	21,330,000.00	-538,266.00	0.00
7	Office of the Chairman SIEC (CRF)	014800100101	35,764,206.34	42,268,000.00	6,503,793.66	0.00
8	Office of the Governor AdministraS & Finance (CRF)	014000100100	16,259,708.40	16,260,000.00	291.60	0.00
9	Juducial Service Commission (CRF)	031801100100	17,525,745.79	91,900,000.00	74,374,254.21	0.00
10	Assembly Service Commission (CRF)	011200100115	14,819,458.80	25,328,000.00	10,508,541.20	0.00
11	Directorate of Salary & Pension Administraton (CRF)	012500100400	529,823,341.04	700,000,000.00	170,176,658.96	0.00
	SUB TOTAL		671,947,927.57	935,318,000.00	263,370,072.43	-
	GRAND TOTAL		44,241,168,904.67	47,210,962,000.00	2,929,393,095.33	43,247,943,089.03

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 9

ALLOWANCES & SOCIAL CONTRIBUTIONS

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021)	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020)
1	17% PENSION CONTRIBUTION	1,400,672,495.79	1,405,000,000.00	4,327,504.21	1,347,432,857.85
	TOTAL	1,400,672,495.79	1,405,000,000.00	4,327,504.21	1,347,432,857.85

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 10
SOCIAL BENEFITS

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021)	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020)
1	GRATUITY	108,755,823.51	150,000,000.00	41,244,176.49	183,096,448.24
2	PENSION	529,468,343.08	550,000,000.00	20,531,656.92	539,484,938.96
3	DEATH BENEFITS	143,490,283.16	150,000,000.00	6,509,716.84	16,018,606.95
	TOTAL	781,714,449.75	850,000,000.00	68,285,550.25	738,599,994.15

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 11

OVERHEAD BY SECTOR

		DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020) ₦
		<u>ADMINISTRATIVE SECTOR</u>	₦	₦	₦	₦
1	011100100101	Government House	718,252,350.23	720,000,000.00	1,747,649.77	736,522,928.83
2	011100100201	Deputy Governor's Office	282,598,564.62	290,000,000.00	7,401,435.38	290,701,557.60
3	011100100300	Directorate of Protocol	169,864,393.00	170,000,000.00	135,607.00	194,561,773.10
4	011100100400	Due Process & Project Monitoring Bureau	51,607,452.68	58,000,000.00	6,392,547.32	39,438,024.59
5	011100100700	Pilgrims Welfare Agency	339,263,602.99	350,000,000.00	10,736,397.01	35,128,873.65
6	011100800100	State Emergency Management Agency (SEMA)	57,037,668.71	70,000,000.00	12,962,331.29	77,064,111.00
7	011101300100	Administration & Finance Directorate	526,201,501.28	600,653,000.00	74,451,498.72	522,230,784.07
8	011101300200	Liaison Office Kaduna	2,715,938.68	4,250,000.00	1,534,061.32	3,993,816.00
9	011101300300	Liaison Office Lagos	6,975,765.45	11,000,000.00	4,024,234.55	8,049,169.16
10	11101300400	Liaison Office Kano	996,257.50	1,440,000.00	443,742.50	800,111.50
11	011101300500	Liaison Office Abuja	24,068,113.69	33,000,000.00	8,931,886.31	51,468,942.74
12	011101300600	Chieftaincy & Religious Affairs Directorate	130,758,582.98	191,000,000.00	60,241,417.02	151,125,224.00
13	011101400100	Research, Evaluation & Political Affairs Directorate	57,562,968.00	58,000,000.00	437,032.00	27,455,217.25
14	011101800100	Special Services Directorate	741,964,124.43	742,000,000.00	35,875.57	820,005,812.94
15	011101800100	Council Affairs Department	10,735,272.39	10,800,000.00	64,727.61	6,594,034.01

16	011200100100	State House of Assembly	2,333,885,852.67	2,334,000,000.00	114,147.33	2,259,321,266.92
17	011200100115	Assembly Service Commission	0.00	20,000,000.00	20,000,000.00	5,172,890.24
18	012500100100	Office of the Head of Service	286,634,325.17	287,600,000.00	965,674.83	310,124,142.88
19	012500100200	Establishment & Service Matters Directorate	2,942,856.08	7,200,000.00	4,257,143.92	3,142,106.50
20	012500100300	Manpower Development & Training Directorate	69,148,625.89	70,000,000.00	851,374.11	55,502,968.71
21	012500100400	Directorate of Salary & Pension Administraton	7,012,406.56	7,200,000.00	187,593.44	10,698,839.41
22	012500100500	Manpower Development Institute	59,758,635.50	77,600,000.00	17,841,364.50	82,998,420.44
23	012500100600	Guidance & Counseling Department	23,630,178.37	33,000,000.00	9,369,821.63	21,696,184.00
24	014000100100	Office of the Auditor General	14,143,774.24	20,200,000.00	6,056,225.76	10,418,157.51
25	014000200100	Directorate of Local Government Audit	145,988,776.19	146,300,000.00	311,223.81	158,690,535.30
26	014700100100	Civil Service Commission	10,585,220.75	12,400,000.00	1,814,779.25	7,843,295.90
27	014700200100	Local Government Service Commission	370,341,435.61	483,000,000.00	112,658,564.39	434,421,309.25
28	014800100100	State Independent Electoral Commission	499,891,766.47	623,000,000.00	123,108,233.53	28,581,135.50
		SUB - TOTAL	6,944,566,410.13	7,431,643,000.00	487,076,589.87	6,353,751,633.00
		<u>ECONOMIC SECTOR</u>				
29	021500100100	Ministry of Agriculture & Natural Resources	10,430,385.99	19,200,000.00	8,769,614.01	7,374,050.82
30	021502102100	Jigawa State Agricultural Research Institute	3,279,491.00	4,200,000.00	920,509.00	2,505,937.50
31	021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	5,247,054.50	12,800,000.00	7,552,945.50	5,345,096.45
32	021511511500	Farmers and Herdsmen Board	2,702,571.55	3,600,000.00	897,428.45	3,373,735.00

33	022000100100	Ministry of Finance & Economic Planning	1,150,668,923.77	1,493,865,000.00	343,196,076.23	549,012,347.36
34	022000300100	Budget & Economic Planning Directorate	41,152,690.91	41,165,000.00	12,309.09	11,768,713.25
35	022000300200	Economic Planning Board	7,300,000.00	18,000,000.00	10,700,000.00	4,270,000.00
36	022000700100	Office of the Accountant General	9,327,265.00	20,000,000.00	10,672,735.00	10,134,016.75
37	022000800100	Board of Internal Revenue General	21,174,614.88	40,800,000.00	19,625,385.12	30,026,279.72
38	022001200100	Jigawa State Bureau of Statistics	3,827,169.75	6,000,000.00	2,172,830.25	1,534,871.00
39	022200100100	Ministry of Commerce, Industries and Co-operatives	11,463,438.75	13,620,000.00	2,156,561.25	9,033,375.50
40	022200100200	Mineral Resource Development Agency	1,200,223.60	2,400,000.00	1,199,776.40	802,274.74
41	022200100300	State Investment Promotion Agency (InvestJigawa)	13,470,283.83	18,000,000.00	4,529,716.17	10,830,751.41
42	022700600100	Directorate of Economic Empowerment	3,110,675.20	6,000,000.00	2,889,324.80	2,441,803.98
43	023400100100	Ministry of Works & Transport	1,329,009,547.74	1,330,000,000.00	990,452.26	1,318,489,806.18
44	023400400100	Jigawa Roads Maintenance Agency	7,312,544.90	14,200,000.00	6,887,455.10	10,158,601.33
45	023400800300	Rural Electricity Board	179,212,341.75	200,000,000.00	20,787,658.25	182,360,319.58
46	023400900100	Fire Services Directorate	5,387,568.05	7,200,000.00	1,812,431.95	5,697,821.66
47	025200100100	Ministry of Water Resources	1,055,492,596.37	1,160,000,000.00	104,507,403.63	1,091,134,841.81
48	025210200100	Jigawa State Water Board	26,799,958.62	30,000,000.00	3,200,041.38	19,427,155.00
49	025210300100	Rural Water Supply and Sanitation Agency	3,984,605.00	7,200,000.00	3,215,395.00	2,816,353.51

50	025210400100	Small Town Water Supply Agency	9,442,847.74	14,000,000.00	4,557,152.26	9,099,938.09
51	026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	12,933,488.55	14,400,000.00	1,466,511.45	13,633,700.19
52	026000200100	Jigawa State Housing Authority	12,428,378.25	13,000,000.00	571,621.75	6,944,791.06
53	026000300100	Urban Development Board	6,233,947.63	17,400,000.00	11,166,052.37	7,294,983.00
54	026000400100	Dutse Capital Development Authority [DCDA]	47,639,823.33	47,700,000.00	60,176.67	47,195,502.30
		SUB - TOTAL	3,980,232,436.66	4,554,750,000.00	574,517,563.34	3,362,707,067.19
		<u>LAW AND JUSTICE SECTOR</u>				
55	031800500100	High Court	179,931,853.19	180,000,000.00	68,146.81	128,721,335.53
56	031800600100	Shari'a Court of Appeal	92,118,550.00	120,000,000.00	27,881,450.00	47,516,587.77
57	031801100100	Judicial Service Commission	28,025,776.58	40,000,000.00	11,974,223.42	11,915,226.09
58	032600100100	Ministry of Justice	27,577,118.65	57,600,000.00	30,022,881.35	75,015,021.00
59	032600200200	Justice Sector and Law Reform Commission	4,568,720.70	6,000,000.00	1,431,279.30	3,681,231.20
		SUB - TOTAL	332,222,019.12	403,600,000.00	71,377,980.88	266,849,401.59
		<u>SOCIAL SECTOR</u>				
60	051400100100	Ministry of Women Affairs & Social Development	11,595,160.24	11,650,000.00	54,839.76	7,450,567.00
61	051400100200	Rehabilitation Board	581,958,944.90	600,000,000.00	18,041,055.10	41,725,608.08
62	051700100100	Ministry of Education, Science & Technology	1,934,479,464.24	1,957,400,000.00	22,920,535.76	1,413,246,511.98
63	051700100200	State Educational Inspectorate & Monitoring Unit	13,466,203.70	18,000,000.00	4,533,796.30	11,872,471.31
64	051700300100	State Universal Basic Education Board	585,282,068.13	601,439,000.00	16,156,931.87	342,774,657.95

65	051700300103	Inspectorate Head Quarters & Zones	0.00	0.00	0.00	0.00
66	051700800100	Library Board	2,688,980.36	3,000,000.00	311,019.64	2,050,308.00
67	051701000100	Agency for Mass Education	5,377,595.08	5,400,000.00	22,404.92	2,727,493.24
68	051701100100	Nomadic Education Agency	14,198,699.52	18,000,000.00	3,801,300.48	10,020,100.06
69	051701800100	Jigawa State Polytechnic	97,170,620.74	100,000,000.00	2,829,379.26	95,600,414.62
70	051701800200	Binyaminu Usman Polytechnic	69,273,772.42	70,000,000.00	726,227.58	52,097,389.02
71	051701900100	Jigawa State College of Education	106,965,198.47	120,000,000.00	13,034,801.53	65,252,709.90
72	051702100100	Sule Lamido University, Kafin-Hausa	435,406,165.92	454,500,000.00	19,093,834.08	332,293,143.42
73	051705500100	Science & Technical Education Board	440,431,305.05	461,300,000.00	20,868,694.95	319,082,230.53
74	051705600100	Jigawa State Scholarships Board	1,672,192,456.00	1,697,628,000.00	25,435,544.00	817,008,504.13
75	051705600200	Dutse Model / Capital School	104,671,087.34	105,000,000.00	328,912.66	60,575,386.25
76	051706000100	Jigawa State College of Islamic Legal Studies	106,788,984.97	115,000,000.00	8,211,015.03	77,317,251.98
77	051706100100	Institute of Information Technology	162,102,092.91	178,000,000.00	15,897,907.09	5,047,879.69
78	051706300100	Islamic Education Bureau	459,774,766.71	470,000,000.00	10,225,233.29	185,306,606.43
79	051706300100	Bamaina Academy	5,387,910.45	6,000,000.00	612,089.55	3,405,644.00
80	05170600100	Jigawa State College of Remedial Studies	11,976,698.54	18,500,000.00	6,523,301.46	0.00
81	052100100100	Ministry of Health	290,221,756.37	291,050,000.00	828,243.63	147,757,977.90
82	052100100100	Jigawa State Medicare Supply Organisation(JIMSO)	1,499,189,333.16	1,500,000,000.00	810,666.84	1,414,382,052.04
83	052100100110	Babura General Hospital	19,322,560.23	19,560,000.00	237,439.77	26,809,860.26
84	052100100111	Birnin Kudu General Hospital	16,726,829.33	17,100,000.00	373,170.67	36,233,764.65

85	052100100112	Birniwa General Hospital	2,965,839.49	11,000,000.00	8,034,160.51	4,334,682.06
86	052100100113	Dutse General Hospital	70,846,255.66	71,230,000.00	383,744.34	38,173,690.61
87	052100100114	Gumel General Hospital	31,875,027.35	42,680,000.00	10,804,972.65	2,772,075.00
88	052100100115	Gwaram Cottage Hospital	11,145,743.28	11,300,000.00	154,256.72	1,947,225.72
89	052100100116	Hadejia General Hospital	66,043,976.60	66,098,000.00	54,023.40	16,490,064.11
90	052100100117	Hadejia Tuberculosis and Leprosy Hospital	447,511.03	7,366,000.00	6,918,488.97	1,164,835.59
91	052100100118	Jahun General Hospital	26,170,801.80	26,420,000.00	249,198.20	4,124,486.00
92	052100100119	Kafin Hausa [Bulangu] Cottate Hospital	10,446,895.86	10,800,000.00	353,104.14	1,799,684.94
93	052100100120	Kafin Hausa General Hospital	22,909,526.73	23,000,000.00	90,473.27	16,226,737.10
94	052100100121	Kazaure General Hospital	32,557,057.50	33,000,000.00	442,942.50	41,498,692.40
95	052100100122	Kazaure Psychiatric Hospital	5,879,533.79	6,200,000.00	320,466.21	7,395,100.61
96	052100100123	Ringim General Hospital	31,466,964.14	31,600,000.00	133,035.86	7,676,455.04
97	052100200100	Jigawa State Agency for the Control of Aids	1,370,225.27	1,440,000.00	69,774.73	1,104,535.77
98	052100300100	Primary Health Care Development Agency	146,588,468.80	147,000,000.00	411,531.20	259,121,163.14
99	052110400103	Office of the Provost College of Nursing & Midwifery	57,596,414.18	58,000,000.00	403,585.82	49,413,118.58
100	052110400107	School of Nursing B/Kudu	37,980,646.73	38,200,000.00	219,353.27	50,545,336.49
101	052110400108	School of Midwifery Birnin Kudu	31,652,068.75	32,000,000.00	347,931.25	23,836,889.25
102	052110400109	School of Nursing Hadejia	9,054,350.98	9,400,000.00	345,649.02	22,125,898.00
103	052110400110	School of Midwifery Babura	0.00	6,000,000.00	6,000,000.00	0.00
104	052110600100	School of Health Technology	95,202,993.29	98,282,000.00	3,079,006.71	67,360,608.00

105	052111600100	Rasheed Shekoni Specialist Hospital	61,692,230.33	76,800,000.00	15,107,769.67	50,130,653.36
106	052300100100	Ministry of Information, Youths, Sports & Culture	43,053,770.97	48,380,000.00	5,326,229.03	30,784,253.50
107	052300200100	History & Culture Bureau	8,477,948.87	9,600,000.00	1,122,051.13	4,449,321.50
108	052300300100	Jigawa State Broadcasting Corporation (Television)	13,197,045.90	22,000,000.00	8,802,954.10	16,264,632.62
109	052300400100	Jigawa State Broadcasting Corporation (Radio)	19,088,592.53	23,000,000.00	3,911,407.47	24,469,545.37
110	052300500100	Jigawa State Printing Press	4,348,949.46	7,200,000.00	2,851,050.54	1,411,981.38
111	052300700100	Jigawa State Sports Council	179,300,262.22	181,717,000.00	2,416,737.78	154,767,136.90
112	053500100100	Ministry of Environment	5,506,847.21	10,400,000.00	4,893,152.79	7,972,572.55
113	053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	33,282,144.00	38,000,000.00	4,717,856.00	41,469,651.12
114	053505600100	Alternative Energy Fund	1,763,905.73	1,800,000.00	36,094.27	1,204,208.31
115	055100100100	Ministry For Local Governments & Comm. Development	183,776,384.39	189,000,000.00	5,223,615.61	177,900,569.39
		SUB - TOTAL	9,892,337,037.62	10,177,440,000.00	285,102,962.38	6,597,974,336.85
		SUMMARY				
	01	ADMINISTRATION SECTOR	6,944,566,410.13	7,431,643,000.00	487,076,589.87	6,353,751,633.00
	02	ECONOMIC SECTOR	3,980,232,436.66	4,554,750,000.00	574,517,563.34	3,362,707,067.19
	03	LAW AND JUSTICE SECTOR	332,222,019.12	403,600,000.00	71,377,980.88	266,849,401.59
	04	SOCIAL SECTOR	9,892,337,037.62	10,177,440,000.00	285,102,962.38	6,597,974,336.85
		GRAND TOTAL	21,149,357,903.53	22,567,433,000.00	1,418,075,096.47	16,581,282,438.63

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 12

GRANTS AND CONTRIBUTIONS

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021)	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020)
1	GRANTS AND CONTRIBUTIONS	1,188,404,004.67	1,348,451,000.00	160,046,995.33	1,947,984,263.57
	TOTAL	1,188,404,004.67	1,348,451,000.00	160,046,995.33	1,947,984,263.57

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 13
CONSOLIDATED REVENUE FUND CHARGES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	CONSOLIDATED REVENUE FUND CHARGES	89,604,004.67	57,783,570.00
	TOTAL	89,604,004.67	57,783,570.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 14
SUBSIDIES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Subsidies	3,767,345,130.57	2,415,665,835.89
	TOTAL	3,767,345,130.57	2,415,665,835.89

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 15

DEPRECIATION CHARGES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	DEPRECIATION CHARGES	11,605,332,103.67	7,360,423,541.22
	TOTAL	11,605,332,103.67	7,360,423,541.22

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 16

Impairment Charges

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Impairment Charges	12,274,165,940.68	24,819,986,380.00
	TOTAL	12,274,165,940.68	24,819,986,380.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 17

AMORTIZATION CHARGES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	AMORTIZATION CHARGES	17,398,383,368.91	25,277,400,620.00
	TOTAL	17,398,383,368.91	25,277,400,620.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 18

BAD DEBT CHARGES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	BAD DEBT CHARGES	14,147,725,129.92	22,573,662,500.00
	TOTAL	14,147,725,129.92	22,573,662,500.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 19
PUBLIC DEBT CHARGES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	PUBLIC DEBT CHARGES (Repayment of Loan)	4,913,658,417.92	2,368,933,111.44
	TOTAL	4,913,658,417.92	2,368,933,111.44

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 20
CASH AND CASH EQUIVALENTS

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Closing Balance of Cash at Hand held in Bank	16,735,538,244.70	13,705,658,477.40
	TOTAL	16,735,538,244.70	13,705,658,477.40

**JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 21

INVENTORIES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Medical stores/ Other Stocks and inputs	4,375,915,346.55	392,651,117.90
	TOTAL	4,375,915,346.55	392,651,117.90

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 22

RECEIVABLES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Ministry of Finance and Economic Planning (Personnel Advances)	2,316,453,819.37	1,701,878,650.56
	TOTAL	2,316,453,819.37	1,701,878,650.56

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 23
LOANS GRANTED

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Loan to State Governments Staff	3,973,843,157.78	2,321,853,419.86
	TOTAL	3,973,843,157.78	2,321,853,419.86

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 24
INVESTMENT

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Local Investment: Quoted Companies	716,629,867.00	533,720,955.14
2	Local Investment: Non Quoted companies	531,865,564.00	949,043,231.00
3	Other Investments	11,365,137,951.52	8,340,034,445.63
	TOTAL	12,613,633,382.52	9,822,798,631.77

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 25
UNCLASSIFIED ASSETS

CODE	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
230101	Purchase of Fixed Assets - General	62,712,742,236.70	55,498,001,979.38
230201	Contruction/Provision of Fixed Assets - General	13,568,650,028.95	12,657,439,047.93
230301	Rehabilitation/Repairs of Fixed Assets - General	19,690,044,597.58	16,552,035,678.06
230401	Preservation of the Environment - General	9,902,011,932.11	8,762,842,417.80
230501	Acquisition of Non-Tangible Asset	3,179,813,518.08	3,894,596,630.13
	TOTAL	109,053,262,313.42	97,364,915,753.30

These are categories of Assets recognised for the transitional purpose while sorted and classisfied, the valuation would be reflected in accordances with the relevant stated accounting policies

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 26
INVESTMENT PROPERTY

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	LAND AND BUILDING	9,715,054,625.82	2,563,338,951.40
2	INFRASTRUCTURE	3,546,851,633.28	1,484,038,340.29
3	PLANT AND MACHINARY	1,347,776,638.13	1,214,213,187.51
4	TRANSPORTATION EQUIPMENTS	2,641,588,245.71	2,968,076,680.57
5	OFFICE EQUIPMENTS	3,813,382,916.63	4,182,289,868.08
6	FURNITURE AND FITTINGS	1,413,883,800.56	1,079,300,611.12
	TOTAL	22,478,537,860.13	13,491,257,638.96

These are categories of Assets recognised for the transitional purpose while sorted and classified, the the valuation it would be reflected in accordances with the relevant stated accounting policies

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 27

INTANGIBLE ASSETS

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	ICT INFRASTRUCTURE	3,787,259,729.02	1,737,915,834.54
	TOTAL	3,787,259,729.02	1,737,915,834.54

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 28
DEPOSIT

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	DEPOSIT	2,923,715,437.48	1,847,237,344.52
	TOTAL	2,923,715,437.48	1,847,237,344.52

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 29
UNREMITTED DEDUCTION

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	UNREMITTED DEDUCTION	77,195,434.11	43,767,207.61
	TOTAL	77,195,434.11	43,767,207.61

**JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 30

ACCRUED EXPENSES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	ACCRUED EXPENSES	2,346,752,945.63	2,346,752,946.63
	TOTAL	2,346,752,945.63	2,346,752,946.63

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 31
PUBLIC FUND

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	PUBLIC FUND	29,362,599,499.21	25,669,851,311.92
	TOTAL	29,362,599,499.21	25,669,851,311.92

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 32

BROWINGS

S/N	DESCRIPTIONS	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	BROWINGS	42,438,931,367.79	41,740,584,808.15
	TOTAL	42,438,931,367.79	41,740,584,808.15

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 33

RESERVES

S/N	DESCRIPTIONS	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Accountant General Office (CRFC)	91,913,276,816.21	59,570,772,274.96
	TOTAL	91,913,276,816.21	59,570,772,274.96

**JIGAWA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE AUDITOR GENERAL
 NOTE 34**

Accumulated Surplus/(Deficits)

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Accumulated Supplus/(Deficits)	6,271,972,353.06	8,802,951,199.12
	TOTAL	6,271,972,353.06	8,802,951,199.12

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 35

GRANDS & LOANS OTHER GOVERNMENT/AGENCIES

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021) ₦	ACTUAL EXPENDITURE (2020) ₦
1	Restated Balance	1,634,580,940.35	0.00
	TOTAL	1,634,580,940.35	0.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 36
CHANGES IN NET ASSETS

S/N	DESCRIPTION	ACTUAL RECEIPT (2021) N	ACTUAL RECEIPT (2020) N
1	Net Gains and Losses not Recognised in the Statement of Financial Performance	5,557,689,174.85	0.00
	TOTAL	5,557,689,174.85	0.00

**JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 37**

SURPLUS ON REVALUATION OF ASSETS/INVESTMENTS

S/N	DESCRIPTION	ACTUAL RECEIPT (2021) N	ACTUAL RECEIPT (2020) N
1	Surplus on Revaluation of Assets/Investments	24,253,836,520.35	0.00
	TOTAL	24,253,836,520.35	-

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 38

STATE FISCAL TRANSPERANCY ACCOUNTABILITY AND SUSTAINABILITY FRAME WORK

S/N	DESCRIPTION	ACTUAL RECEIPT (2021) N	ACTUAL RECEIPT (2020) N	CUMMULATIVE N
1	Amount earned for 2018 performance	0.00	1,980,000,000.00	1,980,000,000.00
2	Amount earned for 2019 performance	0.00	9,202,700,000.00	9,202,700,000.00
3	Amount earned for 2020 Performance	3,367,921,400.00	0.00	3,367,921,400.00
	TOTAL	3,367,921,400.00	11,182,700,000.00	14,550,621,400.00