



**JIGAWA STATE GOVERNMENT OF  
NIGERIA**

**REPORT OF THE AUDITOR  
GENERAL**

**ON THE ACCOUNTS OF JIGAWA STATE  
GOVERNMENT FOR THE YEAR ENDED  
31ST DECEMBER, 2022**

**JUNE, 2023**

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## FOREWORD BY THE STATE AUDITOR GENERAL

The statutory basis of mandate to audit Accounts of the State Government is clearly stated in section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 8(1) of the Jigawa StatAudit Law, No. 5, of 2019 (as amended) which provides for the appointment of an Auditor General of the State who shall audit the public accounts of the State and of all public offices and courts of the State and submit his report to the House of Assembly of the State through Public Account Committee (PAC). For this purpose, the Auditor General or any person authorised by him, in that respect, shall have access to all the books, records, returns or other documents relating to those accounts S.125 (2). The Principal Legal framework for Public Audit in Jigawa State is the Jigawa State Audit Law No.5 of 2019 signed by the Executive Governor on 17<sup>th</sup> July 2019. The Principal Law has now been amended twice cited as Jigawa State Audit Law (amendment Law No.1) signed on 25<sup>th</sup> June 2021 and Jigawa State Audit Law (amendment Law No.2) assented to on 5<sup>th</sup> November 2021 by the Governor.



It is a great pleasure for me having been appointed as the 10<sup>th</sup> substantive Auditor General of Jigawa State by His Excellency, the Governor of Jigawa State Alhaji Muhammad Badaru Abubakar, MON, mni on recommendation of the Head of the Civil Service on Friday, 20<sup>th</sup> January, 2023. The appointment was confirmed by the State House of Assembly on the 16<sup>th</sup> March, 2023 of which I assumed duty on Monday 3<sup>rd</sup> April, 2023 and my very first assignment was the audit of year 2022 accounts of the State.

## ADOPTION OF IPSAS ACCRUAL ACCOUNTING:

The process of Adoption of the International Public Sector Accounting Standard (IPSAS) Accrual Accounting began on the General-purpose Financial Statement (GPFS) of the State from the year 2021 and subsequently additional effort was made to continue Accrual IPSAS Accounting on the 2022 accounts. The efforts to migrate from cash basis reporting format to Accrual concept is in pursuant to Jigawa State Government Commitment to full disclosure of its financial transactions as it demonstrated in its quest for accountability and transparency in the management of public resources. It is also worthy to mention that, having migrated to IPSAS Accrual reporting system both Office of the Accountant General and Office of the State Auditor General, experienced challenges and obstacles which is gradually being overcome more especially the valuation of Property Plant and Equipment (PPE) and maintenance of fixed Assets Registers by Government Ministries, Departments and Agencies (MDAs). The IPSAS Accrual on GPFS is aimed at informing citizens, Development partners, and other stakeholders transparently.

Let me seize this opportunity to acknowledge and appreciate the Government of Jigawa State and the effort of His Excellency the Governor of Jigawa State **Malam Umar Namadi, FCA** for his invaluable assistance in ensuring that the Financial Statement is developed and produced. Finally, many thanks to management and staff of the Accountant General's Office as well as my staff for their contributions towards the success of this exercise.

  
23/06/23

**(DR.) Garba Muhammad Dutse, FCA, FCTI**  
**FRC/2018/ICAN/00000017946**  
**AUDITOR-GENERAL, JIGAWA STATE**

# PART 1 RESPONSIBILITIES, OPINION AND STATEMENTS



## OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE AND ECONOMIC PLANNING

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

Ref: MOF/AG/SIFMIS/2021/VOL.1/191

Date: 29<sup>th</sup> March, 2023

7th Ramadan, 1444

### 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). Year 2022 Financial Statements would be the Second 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 (First 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 2022 Second 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 2022.

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**  
**Accountant General, Jigawa State.**  
**(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.**

Ref: MOF/AG/SIFMIS/2021/VOL.1/191

Date: 29<sup>th</sup> March, 2023  
7th Ramadan, 1444

### **JIGAWA STATE GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS**

#### **Summary of Significant Accounting Policies**

##### **General Information**

The State Financial information for the year ended 31st December, 2022 were authorized for issue by the Accountant General on 29th March, 2023. 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.

##### **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, 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.

## **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**

## **Basis of Accounting**

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

## **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.

## **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

Consolidation Policy (applicable to controlling entities)

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.

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.

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.

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.

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.

## **Comparative Information**

The General Purpose Financial Statements shall disclose all numerical information relating to previous period (2022 and 2021) simultaneous for comparative purposes.

## **Completeness**

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

## **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.

### **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.

### **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.

### **Understand-ability**

The Financial Statements information are presented 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.

### **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.

Revenue: Non Exchange Transactions

Fees, taxes and fines

**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.

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**

Other operating revenues arise from exchange transactions in the ordinary course of the Entity's activities.

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.

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**

Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc. 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.

### **Aid and Grants:**

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.

Grant should be recognised as either in kind (assets, goods or service) or Cash

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.

### **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.

### **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.

### **Employee Benefits/Pension obligations:**

#### **Under the Defined Benefits Scheme:**

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.

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:**

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.

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).

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.

The contributions are recognized as employee benefit expense when they are due.

Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available

**Interest on Loans:**

Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).

Interest expense is accrued using the effective interest rate method.

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.

The method applies this rate to the principal outstanding to determine interest expense in each period.

**Foreign currency transactions:**

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.

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

Foreign Exchange gains/losses are recognised as income or expenses in the Statement of Financial Performance.

Gain or loss from the translation of foreign operations result should be recognised in the reserve ( translation reserve)

**Minority Interest**

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

**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 consist of three (3) sections:

**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.

**Investing activities** - These are the activities relating to the acquisition and disposal of non-current assets.

**Financing activities** - These comprise the change in equity and debt capital structure of the PSE.

**Cash & Cash Equivalent**

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.

Cash & cash Equivalent is reported under Current Assets in the statement of financial position

**Accounts Receivable:**

**Receivables from Exchange Transactions**

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.

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.

**Receivables from Non-exchange Transactions**

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.

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.

These receivables are subsequently adjusted for penalties as they are charged or possible write down as a result of impairment.

Interest and penalties charged on tax receivables are presented as tax revenue in the statement of financial performance.

### **Prepayments**

Prepaid expenses are amounts paid in advance of receipt of goods or services.

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.

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.

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.

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)

### **Inventories:**

Inventories are valued initially at cost and subsequently at the lower of cost and net realisable value

Cost is determined using the FIFO method

Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of service potentials.

Inventories are reported under Current Assets in the Statement of Financial Position.

### **Loans Granted:**

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

### **Investments:**

Investments in associates:

An Entity's investments in associates are accounted for using the equity method of accounting.

An associate is an Entity over which a PSE has a significant influence and that is neither a subsidiary nor a joint venture.

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.

The statement of financial performance reflects the share of the results of operations of the associates.

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 PSE's investments in its joint ventures are accounted for using the equity method of accounting.

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.

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.

The statement of financial performance reflects the share of the results of operations of the joint venture.

Where there has been a change recognised directly in the equity of the joint venture, an Entity should recognise its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.

#### **Investment in Controlled entities (subsidiaries)**

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.

The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.

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.

Intra-economic entity transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated.

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.

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.

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.

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.

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.

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:

The use of recent arm's length transactions,

Reference to other instruments that are substantially the same Discounted cash flow analysis

### **Option pricing models**

Making maximum use of market inputs and relying as little as possible on entity-specific inputs.

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.

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.

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.

### **Property, Plant & Equipment (PPE)**

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.

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.

The following shall constitute expenditure on PPE:

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.

Construction Cost- including materials, labour and overheads.

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.

PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

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**

The capitalisation threshold shall be N50,000 (Fifty Thousand Naira).

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.

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.

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.

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 follows:

NO.	Items Of PPE	Depreciation Rate
A	Leased Property	Over the term of the lease
B	Building	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 Fitting	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

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.

Fully depreciated assets that are still in use are carried in the books at a carrying amount of N10.00

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

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

Surplus arising from the revaluation shall be transferred to the revaluation reserve in the financial position under reserves.

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.

### **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.

### **Constituency Project Assets**

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.

The acquired or constructed assets by the relevant PSE shall be recognised as an asset and thereafter transferred to the benefiting constituency.

A PSE should transfer the constituency project asset to the beneficiary, and expense through the Statement of Financial performance.

### **Intangible Assets**

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.

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.

Intangible assets are tested for impairment annually and amortised over the estimated useful life using the straight line method on an annual basis.

### **Classes of Intangible Assets are as follows:**

Softwares acquired externally

Patent right

Copyrights

Trademarks and brand acquired

Franchise

Other Intangible assets

Intangible Assets are to be Amortised on a straight line basis over their estimated useful life based on the substance of their agreements.

### **Deposits**

Deposits consist of resource held in custody on behalf of third parties.

Deposits can also represent payments received in advance for goods/services to be offered later.

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.

### **Loans & Debts**

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.

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.

### **Unremitted Deductions**

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.

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.

### **Payables**

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

### **Accrued Expenses**

These are monies payable to third parties in respect of goods and services received.

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.

### **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.

### **Public Funds**

These are balances of Government funds at the end of the financial year.

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.

### **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.

### **Contingent Liability**

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.

Contingent liabilities shall only be disclosed in the Notes to the GPFS.

### **Contingent Assets**

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.

Contingent assets shall only be disclosed in the Notes to the GPFS.

### **Leases:**

#### **Finance leases**

These are leases which effectively transfer to the lessee Entity substantially all the risks and benefits incidental to ownership of the leased asset.

They are capitalised at the present value of the minimum lease payment.

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**

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. 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.

#### **Financial Instruments**

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.

Investment income and associated expenses e.g. transaction cost in relation to all financial instruments are recognised in the Statement of Financial Performance.

#### **Borrowings**

Borrowings are recognized initially at fair value, net of transaction costs incurred. 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.

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.

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.

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.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

All other borrowing costs are recognized as an expense in the period in which they are incurred.

#### **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.

### **Service Concession Arrangement:**

#### **Service Concession Arrangement Assets**

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.

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.

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**

When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.

The liability is split between a financial liability and a performance obligation.

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).

### **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:

- 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
- 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: -**

- Fixed Price Contracts
- 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:

The initial amount of revenue agreed in the contract; and Variations in contract work, claims and incentive payments to the extent that: It is probable that they will result in revenue. 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 is 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:

It is probable that the customer will approve the variation and the amount of revenue arising from the variation

The amount of revenue can be reliably measured.

**Contract Costs**

Contract costs should comprise:

The Costs that relate directly to the specific contract;

The Costs that are attributable to contract activity in general, can be allocated to the contract on a systematic and rational basis.

Other costs that are specifically chargeable to the customer under the terms of the contract this include:

Site labour costs, including site supervision;

Costs of materials used in construction;

**Depreciation of plant and equipment used on the contract;**

Costs of moving plant, equipment and materials to and from the contract site.

**Costs of hiring plant and equipment.**

Costs of design and technical assistance directly related to the contract. The estimated costs of rectification and guarantee work, including expected warranty costs.

**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:

Total contract revenue, if any, can be measured reliably;

It is probable that the economic benefits or service potential associated with the contract will flow to the entity;

Both the contract costs to complete the contract and the stage of contract completion at the reporting date can be measured reliably; and 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:

It is probable that the economic benefits or service potential associated with the contract will flow to the entity; and

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:

Whether or not work has commenced on the contract;

The stage of completion of contract activity; or

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.

**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: The state controls the assets as a result of past events.

There is the probability that future economic benefits or service hitherto associated with the asset will flow into the state.

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).



**Aminu Sule, CNA**  
**Accountant General, Jigawa State**

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: 23rd June, 2023

**AUDIT CERTIFICATE**

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended 31st December, 2022 have been audited in accordance with section 125(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 (as amended) as well as the provision of International Public Sector Accounting Standards (IPSAS).

The audit was conducted in accordance with International Standards on Auditing (ISSA) and International Organisation of Supreme Audit Institutions (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. 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.

**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 present fairly in all material respect the Financial Position of the Government of Jigawa State as at 31st December, 2022, its Financial Performance and Cash Flows for the 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). The receipts are detailed in Note 30 in the attached General Purpose Financial Statements of Jigawa State Government.

In my opinion, Note 30 presents fairly, in all material respects, the funds received against the SFTAS Program by the State for the year ended December 31st, 2022, in respect of 2021 performance, and that of years 2021, 2020, 2019 and 2018 in accordance with IPSAS as described in Note. 30.

  
23/06/23

(DR.) Garba Muhammad Dutse, FCA, FCTI  
FRC/2018/ICAN/00000017946  
AUDITOR-GENERAL, JIGAWA STATE

## **STATEMENTS**

- **Statement of Financial Performance**
- **Statement of Financial Position**
- **Statement of Cash Flow**
- **Statement of Changes in Net Assets/Equity**

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

**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2022**

Year Actual (2021)	DETAILS	Notes	Year Actual 2022	Final Budget 2022	Initial/ Original Budget 2022	Supplementary Budget 2022	Variance on Final Budget
₦			₦	₦	₦		₦
	<b>REVENUE</b>		<b>A</b>	<b>B(C+D)</b>	<b>C</b>	<b>D</b>	<b>E (B-A)</b>
39,599,284,366.96	Government Share of FAAC (Statutory Revenue)	1	42,453,563,514.06	43,900,000,000.00	41,900,000,000.00	2,000,000,000.00	(1,446,436,485.94)
4,535,971,457.76	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1	17,635,292,489.63	6,210,000,000.00	3,460,000,000.00	2,750,000,000.00	11,425,292,489.63
23,102,976,464.20	Government Share of VAT	1	28,138,353,650.20	27,440,000,000.00	21,440,000,000.00	6,000,000,000.00	698,353,650.20
3,970,149,555.75	Tax Revenue	2	5,994,330,732.81	5,934,100,000.00	5,434,100,000.00	500,000,000.00	60,230,732.81
38,035,924,903.47	Non-Tax Revenue	3	39,938,718,222.52	49,295,488,000.00	48,515,488,000.00	780,000,000.00	(9,356,769,777.48)
5,289,330,340.33	Aid & Grants	4	5,443,410,770.18	14,132,000,000.00	7,132,000,000.00	7,000,000,000.00	(8,688,589,229.82)
9,738,698,963.92	Other Capital Receipts to CDF	5	14,141,899,285.95	22,854,000,000.00	22,184,000,000.00	670,000,000.00	(8,712,100,714.05)
5,040,247,314.74	Reciepts from Loans/Borrowings	6	15,035,902,285.70	22,309,000,000.00	21,730,000,000.00	579,000,000.00	(7,273,097,714.30)
0.00	Other Revenues/Transfer		0.00	6,000,000,000.00	6,000,000,000.00	-	(6,000,000,000.00)
<b>129,312,583,367.13</b>	<b>Total Revenue (a)</b>		<b>168,781,470,951.05</b>	<b>198,074,588,000.00</b>	<b>177,795,588,000.00</b>	<b>20,279,000,000.00</b>	<b>(29,293,117,048.95)</b>
	<b>EXPENDITURE</b>						
44,241,168,904.67	Personel Emoluments (Salaries & Wages)	7	44,204,570,463.47	46,060,480,000.00	46,060,480,000.00	-	1,855,909,536.53
1,400,672,495.79	Allowances/Social Contributions	8	1,415,049,681.60	1,408,570,000.00	1,408,570,000.00	-	6,479,681.60
781,714,449.75	Social Benefits	9	839,040,625.90	865,500,000.00	865,500,000.00	-	26,459,374.10
21,149,357,903.53	Overhead Cost	10	21,773,004,654.09	27,563,140,000.00	24,263,140,000.00	3,300,000,000.00	5,790,135,345.91
1,188,404,004.67	Grants & Contributions	11	1,592,845,601.04	1,712,100,000.00	1,712,100,000.00	-	119,254,398.96
3,767,345,130.57	Subsidies	13.1	6,957,478,621.36	5,330,634,500.00	5,330,634,500.00	-	(1,626,844,121.36)
11,605,332,103.67	Depreciation Charges	13.2	15,830,210,331.33	27,575,652,000.00	27,575,652,000.00	-	11,745,441,668.67
12,274,165,940.68	Impairment Charges	13.3	12,795,381,684.31	24,819,986,380.00	24,819,986,380.00	-	12,024,604,695.69
17,398,383,368.91	Amortization Charges	13.4	8,175,622,195.06	25,277,400,620.00	25,277,400,620.00	-	17,101,778,424.94
14,147,725,129.92	Bad Debts Charges	13.5	13,655,048,797.26	22,573,662,500.00	22,573,662,500.00	-	8,918,613,702.74
<b>127,954,269,432.16</b>	<b>Total Expenditure (b)</b>		<b>127,238,252,655.42</b>	<b>183,187,126,000.00</b>	<b>179,887,126,000.00</b>	<b>3,300,000,000.00</b>	<b>55,948,873,344.58</b>
<b>1,358,313,934.97</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c=(a-b)</b>		<b>41,543,218,295.63</b>	<b>14,887,462,000.00</b>	<b>(2,091,538,000.00)</b>	<b>-</b>	<b>26,655,756,295.63</b>
0.00	Gain/ Loss on Disposal of Asset		-	0.00	0.00	0.00	0.00
0.00	Public Debt Charges	12	<b>(6,276,280,494.77)</b>	0.01	0.01	-	0.01
0.00	Depreciation Charges						

0.00	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	0.00
-	<b>Total Non-Operating Revenue/(Expenses) (d)</b>		<b>(6,276,280,494.77)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	-
<b>6,271,972,353.06</b>	<b>Surplus/(Deficit) from Ordinary Activities e=(c+d)</b>	29	<b>35,266,937,800.86</b>	0.00	0.00		0.00
0.00	Minority Interest Share of Surplus/ (Deficit) (f)			0.00	0.00		0.00
<b><u>6,271,972,353.06</u></b>	<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>		<b><u>35,266,937,800.86</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	- 55,948,873,344.58

Notes to the Financial Statements are integral part of the Accounts

Aminu Sule, CNA

Accountant General, Jigawa State

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

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022**

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2022	Year Actual 2021
<b>ASSETS</b>				<b>₦</b>
<b>Current Assets</b>				
Cash and Cash Equivalents	310101 - 310201	15	22,541,427,227.54	16,735,538,244.70
Inventories	310501 & 310502	16	5,967,456,871.31	4,375,915,346.55
Receivables	310601 - 310604	17	3,104,017,162.24	2,316,453,819.37
<b>Total Current Assets</b>	<b>A</b>		<b>31,612,901,261.09</b>	<b>23,427,907,410.62</b>
<b>Non-Current Assets</b>				
Loans Granted	311001 & 311002	18	5,383,415,348.55	3,973,843,157.78
Investments	310901 & 310902	19	23,283,863,337.05	12,613,633,382.52
Propert, Plant and Equipment	320101 - 320110	20	155,315,435,336.00	109,053,262,313.42
Investment Property	320201	21	22,478,537,860.13	22,478,537,860.13
Intangible Assets	320301	22	5,823,424,408.89	3,787,259,729.02
<b>Total Non-Current Assets</b>	<b>B</b>		<b>212,284,676,290.62</b>	<b>151,906,536,442.86</b>
<b>Total Assets</b>	<b>C = A + B</b>		<b>243,897,577,551.70</b>	<b>175,334,443,853.48</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits	410101	23	5,522,245,216.13	2,923,715,437.48
Unremitted Deductions	410301 - 410302	24	405,312,647.54	77,195,434.11
Accrued Expenses		25	5,275,154,152.58	2,346,752,945.63
<b>Total Current Liabilities</b>	<b>D</b>		<b>11,202,712,016.25</b>	<b>5,347,663,817.22</b>
<b>Non-Current Liabilities</b>				
Public Funds	420101 & 420102	26	43,180,080,067.66	29,362,599,499.21
Borrowings	420301	27	56,062,598,497.67	42,438,931,367.79

<b>Total Non-Current Liabilities</b>	<b>E</b>			<b>99,242,678,565.33</b>	<b>71,801,530,867.00</b>
<b>Total Liabilities: F = D + E</b>				<b>110,445,390,581.58</b>	<b>77,149,194,684.22</b>
<b>Net Assets: G = C - F</b>				<b>133,452,186,970.13</b>	<b>98,185,249,169.27</b>
<b><u>NET ASSETS/EQUITY</u></b>					
Reserves		430301	28	98,185,249,169.27	91,913,276,816.21
Accumulated Surplus/(Deficits)		430301	29	35,266,937,800.86	6,271,972,353.06
<b>Total Net Assets/Equity: H=G</b>				<b><u>133,452,186,970.13</u></b>	<b><u>98,185,249,169.27</u></b>

Notes to the Financial Statements are integral part of the Accounts

A handwritten signature in black ink, appearing to read 'Aminu Sule', with the date '29th March, 2023' written below it. The signature is written on a light-colored background.

**Aminu Sule, CNA**

**Accountant General, Jigawa State**

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

**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022**

Description	NCOA CODES	Notes	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
<b>Inflows</b>				
Statutory Revenue	110101 & 110103	1	42,453,563,514.06	39,599,284,366.96
Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1	17,635,292,489.63	4,535,971,457.76
VAT	110102	1	28,138,353,650.20	23,102,976,464.20
Tax Revenue	120101	2	5,994,330,732.81	3,970,149,555.75
Licence	120201 - 120210 & 120213	3	107,049,558.51	27,949,398.05
Fines		3	34,288,772.55	3,200,340.40
Fees		3	2,051,473,472.96	1,447,304,874.69
Earnings & Sales		3	5,314,643,079.50	3,597,846,577.04
Rent on Government Properties		3	3,727,952,245.90	89,604,004.67
Interest & Repayment Generals	120212	3	2,676,870,999.81	4,717,600,468.04
Reimbursement		3	26,026,440,093.29	28,152,419,240.58
Domestics Aid & Grants	130101 - 130204	4	5,443,410,770.18	5,289,330,340.33
Other Capital Receipts	120212		14,141,899,285.95	9,738,698,963.92
Reciepts from loan/borrowing				5,040,247,314.74
<b>Total Inflow from Operating Activities (A)</b>			<b>153,745,568,665.35</b>	<b>129,312,583,367.13</b>

<b>Outflows</b>				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	44,204,570,463.47	44,241,168,904.67
Allowances/Social Contribution to (Pension Scheme)		8	1,415,049,681.60	1,400,672,495.79
Social Benefits (Contribution to Other Employee's Schemes)		9	839,040,625.90	781,714,449.75
Overhead Cost (Other Reccurent Expenditure)		10	21,773,004,654.09	21,149,357,903.53
Grants & Contributions		11	1,592,845,601.04	1,188,404,004.67
Other Consolidated Revenue Fund Charges		14	19,082,433,527.24	89,604,004.67
<b>Total Outflow from Operating Activities (B)</b>			<b>88,906,944,553.34</b>	<b>68,850,921,763.08</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)</b>			<b>64,838,624,112.01</b>	<b>60,461,661,604.05</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase/Construction of Assests	NA	13	(73,175,772,268.65)	
Subsidies			-	3,767,345,130.57
Depreciation Charges			-	11,605,332,103.67
Impairment Charges			-	12,274,165,940.68
Amortization Charges			-	17,398,383,368.91
Bad Debts Charges			-	14,147,725,129.92
Investment In Private Companies	NA		-	0.00
Investment in Development on Natural Resources	NA	19		
Foreign Investment	NA			
Proceed from Foreign Investment	NA			
Proceed from Sale of Fixed Assets				
Dividends Received				
<b>Net Cash Flow from Investing Activites</b>			<b>(73,175,772,268.65)</b>	<b>59,192,951,673.75</b>

<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Domestic Loans & Other Borrowings	430101	18	5,383,415,348.55	
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	15,035,902,285.70	5,040,247,314.74
Grants & Loans to Other Governments/Agencies	420301 (CR)			1,634,580,940.35
Contribution/Subscriptions to International Agencies/Bodies	22070102			
Public Debt Charges - Repayment of Loans		12	(6,276,280,494.77)	(4,913,658,418.00)
<b>Net Cash Flow from Financing Activities</b>			<b>14,143,037,139.48</b>	<b>1,761,169,837.09</b>
<b>Net Cash Flow from all Activities</b>			<b>5,805,888,982.84</b>	<b>3,029,879,767.39</b>
Cash & Its Equivalent as at 1/1/2022			<b>16,735,538,244.70</b>	<b>13,705,658,477.40</b>
Cash & Its Equivalent as at 31/12/2022		15	<b><u>22,541,427,227.54</u></b>	<b><u>16,735,538,244.79</u></b>
<b>Notes: 1</b>				
<b>RECONCILIATION:</b>				
Surplus/ (Deficit) per Statement of Performance			35,266,937,800.86	
Add Back Non-Cash Movement Items:				
Subsidies			6,957,478,621.36	
Depreciation Charges	240101 - 240201		15,830,210,331.33	
Amortization Charges	250101		12,795,381,684.31	
Impairment Charges	260101 - 260301		8,175,622,195.06	
Bad Debt Provision	270101 & 270102		13,655,048,797.26	
<b>Net Movement in Current Assets/Liabilities.</b>			<b>92,680,679,430.18</b>	

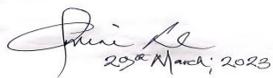
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		(1,591,541,524.76)	
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(787,563,342.87)	
Net Movement in Payables	410401 - 410501 (OPENING BAL. LESS CLOSING BAL.)		(5,855,048,199.03)	
Net Cash Flow from Operating Activities			<b>84,446,526,363.52</b>	
<b>Note: 2</b>				
<b><u>Cash &amp; its equivalent as at 31/12/2021</u></b>				
Cash Balances	NA			
Bank Balances	310101 - 310201		<b><u>22,541,427,227.54</u></b>	
Certificate of Deposits				
Notes to the Financial Statements are integral part of the Accounts				
				
<b>Accountant - General</b>				

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**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022**

DESCRIPTION	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accumulated Surpluses/ (Deficits)	Total	PREVIOUS YEAR 2021
		₦	₦	₦	₦	₦	₦
<b>Balance as at 31st December, 2021</b>		<b>98,185,249,169.27</b>				<b>98,185,249,169.27</b>	<b>68,373,723,474.07</b>
Changes in Accounting Policy						-	-
<b>Restated Balance</b>		<b>98,185,249,169.27</b>	-	-	-	<b>98,185,249,169.27</b>	68,373,723,474.07
Surplus on Revaluation of Properties						-	-
Deficit on Revaluation of Investments			-	-	-	-	68,373,723,474.07
Net Gains and Losses Recognised in the Statement of Financial Performance		35,266,937,800.86				<b>35,266,937,800.86</b>	5,557,689,174.85
<b>Net surplus for the period</b>		<b>35,266,937,800.86</b>	-	-	-	<b>35,266,937,800.86</b>	<b>73,931,412,648.92</b>
Balance at 31 December 2021						-	-
Deficit on Revaluation of Property						-	-
Surplus on Revaluation of Assets/Investments						-	24,253,836,520.35
Net gains and Losses not Recognised in the Statement of Financial Performance						-	-
<b>Net deficit for the Period</b>		-	-	-	-	-	-
<b>Balance at 31 December 2022</b>		<b><u>133,452,186,970.13</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>133,452,186,970.13</u></b>	<b><u>98,185,249,169.27</u></b>

Notes to the Financial Statements are integral part of the Accounts



20<sup>th</sup> March, 2023

**Aminu Sule, CNA**  
**Accountant General, Jigawa State**

## **PART II**

### **GENERAL OVERVIEW**

#### **2.0 INTRODUCTION**

The Jigawa State Account and Financial Statements for the year ended 31<sup>st</sup> December 2022 was received on 29<sup>th</sup> March 2023 from the Accountant General of the State in compliance with requirements of public financial management Law No.2 of 2019 Part VIII section 50(1) of Jigawa State, which requires the preparation and submission of the Account and Financial Statement within the stipulated period.

The general-purpose financial statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS Accrual) second transitional Accrual Financial Statements in the State. The Financial Statement was therefore promptly subjected to Audit scrutiny in pursuant to section 125 sub – section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) (A) of Jigawa State Audit Law No. 05 Of 2019.

Audit Observations of Some Material Errors in the Account were raised and forwarded to Accountant General Office and subsequently the issues were addressed. The Communication Channel Established Provides a greater Opportunity in Facilitating the Audit Exercise.

Finally, the Office of the State Auditor General hereby forward the Report of the Audited and financial statements of Jigawa State Government for the year ended 31<sup>st</sup> December 2022, to the Honourable State House of Assembly for consideration.

#### **2.1.1 PREVIOUS AUDITED REPORTS SUBMITTED TO PAC**

The receipt of Auditor General Report in respect of the previous year's notably, 2014, 2015, 2016, 2017 by the Public Accounts Committee (PAC) of the Honourable House, and the subsequent efforts to engage all Stake Holders in the Public Hearing deliberations is a commendable effort and Historic developments. However, the remaining years i.e. 2018, 2019, 2020, 2021 as well as the current 2022 needs the same treatment and issues raised be addressed by PAC more specifically appropriation violations and financial misconduct; for immediate passage to State Executive Council for further appropriate action to complete the circle.

#### **2.1.2 OVERVIEW OF THE YEAR 2022 FINANCIAL PERFORMANCE**

The financial year 2022 recorded an Increase in the statutory revenue receipts from Federal Allocation Account compared to the previous year 2021. The Value Added Tax receipts Shows an Increase over the Previous Year. The State Internally Generated Revenue shows a positive increase compared to previous year 2021. Other Statutory Revenue Receipts from the Federation Account Receipts were also favourable. Receipts in respect of Grant from Federal Government (SFTAS) supplemented the revenue profile. The expenditure performances of both Recurrent and Capital Expenditure indicated favourable aggregate against the projected estimate during the period under review.

**2.1.3 Below is the (5) Five-year Financial summary of the State from 2018 – 2022,  
Comparative figure**

Descriptions	2022	2021	2020	2019	2018
<b>A – Receipts</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Internally Generated Rev.	19,906,608,862.04	13,853,655,218.64	10,677,375,381.24	8,536,371,114.59	9,682,227,406.62
Statutory Rev. Allocation	42,453,563,514.06	39,599,284,366.96	37,906,002,560.00	46,047,863,429.37	47,551,899,966.57
Value Added Tax	28,138,353,650.20	23,102,976,464.20	16,395,911,903.00	13,752,777,423.49	12,857,521,735.72
Primary Edu. Finance	18,648,496,582.52	18,827,272,596.67	18,748,949,181.86	14,828,652,921.78	15,557,511,076.10
60% PHCA Staff Cost			Nil	625,265,650.79	1,410,822,807.71
Misc. Receipt Fed. Acct.	17,635,292,489.63	4,535,971,457.76	4,678,199,181.00	6,468,578,799.94	17,438,241,529.45
Capital Re-Imbursement	12,821,354,280.95	14,614,476,984.24	11,963,352,123.92	4,194,508,819.00	3,476,749,073.25
Other Cap. Receipts	14,141,899,285.95	9,738,698,963.92	6,670,644,118.87	24,030,524,014.31	16,800,712,464.71
Receipts Deposits			Nil	0.00	369,158,715.55
Internal Loan	15,035,902,285.70	3,007,180,457.14	Nil	3,600,000,000.00	2,728,941,871.21
External Loan		2,033,066,857.60	324,513,535.00	684,816,402.91	1,860,566,261.49
Other (Sale of G..Assets)			5,356,449,242.57	14,300,000.00	8,830,600.00
<b>TOTAL</b>	<b>168,781,470,951.05</b>	<b>129,312,583,367.13</b>	<b>112,721,397,225.87</b>	<b>122,783,658,576.18</b>	<b>129,743,183,508.38</b>
<b>B – Payments</b>					
Personnel Cost	44,204,570,463.47	44,241,168,904.67	43,235,472,184.16	39,256,756,297.05	38,483,902.83
CRF: Social benefits	2,254,090,307.50	2,182,386,945.54	2,086,032,851.85	2,369,561,920.02	2,083,800,059.19
CRF: Other Charges		-	57,783,570.00	146,384,264.85	175,858,384.98
Overhead Cost	21,773,004,654.09	21,149,357,903.53	16,509,043,493.36	19,684,028,872.37	17,275,405,713.35
Recurrent Grants & Contributions	1,592,845,601.04	1,188,404,004.67	216,977,652.17	450,217,258.70	545,315,472.41
Miscellaneous Expends.		-	-	561,724,181.32	812,011,255.39
Others of General Nature		-	146,346,580.14	585,480,911.22	67,605,239.25
Loans Repayments		3,780,599,809.70	8,203,111,178.83	3,225,849,674.10	3,169,669,937.95
Capital Expenditure	57,413,741,629.32	55,412,351,864.05	42,280,861,771.21	61,866,584,413.05	65,305,330,153.66
<b>TOTAL</b>	<b>127,238,252,655.42</b>	<b>127,954,269,432.16</b>	<b>112,735,629,281.58</b>	<b>128,146,587,792.68</b>	<b>127,918,899,164.01</b>

### 2.1.4 DETAILS OF INTERNALLY GENERATED REVENUE FOR THE YEAR 2022

S/N	ITEM DESCRIPTION	ACTUAL REVENUE 2022 ₦	FINAL BUDGET 2022 ₦	% ACHIEVED
1	Tax Revenue	5,994,330,732.81	5,434,100,000.00	90.65
2	Licences - General	107,049,558.51	87,342,000.00	81.59
3	Fees - General	2,051,473,472.96	2,343,187,000.00	114.22
4	Fines - General	34,288,772.55	31,350,000.00	91.43
5	Sales - General	4,332,221,956.16	1,139,065,000.00	26.29
6	Earning - General	982,421,123.34	544,816,000.00	55.46
7	Rent on Govt Building. - General	124,362,047.33	78,250,000.00	62.92
8	Rent on Land & Others	3,603,590,198.57	2,127,000,000.00	59.02
9	Repayment & Refund (Loan & Advances) –Gen.	1,873,227,164.19	3,436,226,000.00	183.44
10	Interest Earned	803,643,835.62	505,300,000.00	62.88
	<b>TOTAL</b>	<b>19,906,608,862.04</b>	<b>15,726,636,000.00</b>	<b>79.00</b>

### 2.1.5 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

This is also known as statement of revenue & expenditure of the Government. To indicate all incomes accrued to the entity from all source, and expenditure incurred during the period.

#### 2.1.6 REVENUE GENERAL FOR THE YEAR 2022 SUMMARY (BUDGET PERFORMANCES)

S/N	ITEM DESCRIPTION	FINAL BUDGET 2022 ₦	ACTUAL REVENUE 2022 ₦	% ACHIEV ED
1.	Government Share of FAAC (Statutory Revenue)	43,900,000,000.00	42,453,563,514.06	96.71
2.	Exchange Gain, Solid Minerals, Fegn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation.	6,210,000,000.00	17,635,292,489.63	283.98
3.	Government Share of VAT	27,440,000,000.00	28,138,353,650.20	102.55
4.	Tax Revenue	5,934,100,000.00	5,994,330,732.81	101.01
5.	Non-Tax Revenue	49,295,488,000.00	39,938,718,222.52	81.02
6.	Aid & Grants	14,132,000,000.00	5,443,410,770.18	38.52
7.	Other Capital Receipts to CDF	22,854,000,000.00	14,141,899,285.95	61.88
8.	Receipts from loan/borrowing	22,309,000,000.00	15,035,902,285.70	67.40
9.	Other Revenues/Transfer to CDF	6,000,000,000.00	0.00	0.00
	<b>TOTAL REVENUE</b>	<b>198,074,588,000.00</b>	<b>168,781,470,951.53</b>	<b>85.21</b>

The revenue components of Government share from Federation Account include statutory Revenue, value added tax and other Federal collected Revenue. The Budget Estimate of Government share of FAAC was ~~₦43,900,000,000.00~~ and ~~₦42,453,563,514.06~~ as actual receipts. Although, the Government share of Statutory Revenue realised a short fall amounting to ~~₦1,446,436,485.94~~, the aggregate Revenue from the State's share of FAAC was in the total sum of **₦88,227,209,89** exceeding the Budget Estimate with a favourable difference of **₦11,425,292,489.63** during the period under review as shown below:

GOVT. SHARE OF (FAAC)	BUDGET 2022 ₦	ACTUAL YEAR 2022 ₦	VARIANCE ₦
Statutory Rev.	43,900,000,000.00	42,453,563,514.06	(1,446,436,485.94)
Share of VAT	27,440,000,000.00	28,138,353,650.20	698,353,650.20
Other Federally Collected Rev.	6,210,000,000.00	17,635,292,489.63	11,425,292,489.63
<b>TOTAL</b>	<b>77,550,000,000.00</b>	<b>88,227,209,653.89</b>	<b>10,677,209,653.89</b>

### 2.1.7 TAX REVENUE 2022

The projected revenue collection in respect of tax revenue to the State was ₦5,434,100,000.00 against the actual receipts of 5,994,330,732.81 which shows an increase of ₦560,230,732.81 over than what was budgeted.

### 2.1.8 TAX REVENUE ANALYSIS

DESCRIPTION	FINAL BUDGET 2022 ₦	ACTUAL YEAR 2022 ₦	% INDEX
Pay as you earn (public sector)	3,500,000,000.00	4,179,769,161.64	119.42
Stamp Duties & Penalties	1,201,000,000.00	945,495,032.27	78.73
Pay as you earn (Non public sector)	350,000,000.00	551,866,512.30	157.68
Withholding Tax on Bank Deposit	48,000,000.00	39,536,748.53	82.37
Withholding Tax on Non Ltd Liability/Contractors	120,000,000.00	58,691,463.75	48.91
Withholding Tax on Dividends	2,000,000.00	2,781,546.30	139.08
Withholding Tax on Rents	4,000,000.00	349,041.45	8.73
Direct Assessment Tax	20,000,000.00	19,745,314.65	98.73
Other Taxes	35,000,000.00	41,485,614.36	118.53
Property Tax	150,100,000.00	149,623,571.75	99.68
Development Levy	4,000,000.00	4,986,725.81	124.67
<b>TOTAL</b>	<b>5,434,100,000.00</b>	<b>5,994,330,732.81</b>	<b>110.26</b>

### 2.1.9 NON-TAX REVENUE FOR THE YEAR 2022

The Non-tax revenue comprises Licences, Fees, Fines, Sales, earnings general e.t.c. The other Components of non tax revenue include repayments & Refund of loan and advance all re-imburement from federal, state and local government institutions. And Interest earn during the period, the amount budgeted for period was N50,569,892,000.00 with an actual receipt of N38,035,924,903.47 indicating 75.21% performance index. The summary below provides the details of non tax revenue of the state

DESCRIPTION	FINAL BUDGET 2022 ₦	ACTUAL YEAR 2022 ₦	% INDEX
Licences	87,342,000.00	107,049,558.51	81.59
Fees	2,343,187,000.00	2,051,473,472.96	114.22
Fines	31,350,000.00	34,288,772.55	91.43
Sales	1,139,065,000.00	4,332,221,956.16	26.29
Earnings	544,816,000.00	982,421,123.34	55.46

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Rent On G. Building	78,250,000.00	124,362,047.33	62.92
Rent On Lands	2,127,000,000.00	3,603,590,198.57	59.02
Repayment Of Loans	3,436,226,000.00	1,873,227,164.19	183.44
Interest Earning	505,300,000.00	803,643,835.62	62.88
Re-Imbursements	40,523,252,000.00	26,026,440,093.29	64.23
<b>TOTAL</b>	<b>50,815,788,000.00</b>	<b>39,938,718,222.52</b>	<b>78.60</b>

## 2.2 EXPENDITURE PERFORMANCE FOR THE YEAR 2022

The expenditure profile of the state government during the period summarised as per below in line with national chart of account (NCA)

S/N	DESCRIPTIONS	FINAL BUDGET 2022 ₦	ACTUAL EXPENDITURE 2022 ₦
1	Personnel Emoluments (Salaries & Wages)	46,060,480,000.00	44,204,570,463.47
2	Allowances/Social Contributions	1,408,570,000.00	1,415,049,681.60
3	Social Benefits	865,500,000.00	839,040,625.90
4	Overhead Cost	27,563,140,000.00	21,773,004,654.09
5	Grants & Contributions	1,712,100,000.00	1,592,845,601.04
6	Subsidies	5,330,634,500.00	6,957,478,621.36
7	Depreciation Charges	27,575,652,000.00	15,830,210,331.33
8	Impairment Charges	24,819,986,380.00	12,795,381,684.31
9	Amortization Charges	25,277,400,620.00	8,175,622,195.06
10	Bad Debts Charges	22,573,662,500.00	13,655,048,797.26
	<b>Total Expenditure (b)</b>	<b>183,187,126,000.00</b>	<b>127,238,252,655.42</b>

### 2.3.1 FINANCIAL POSITION:

This is also known as balance sheet or statement of assets and liabilities. It is a statement that shows assets and liabilities and net assets/equity of an entity. Both assets and liabilities are categorised as current and noncurrent in the statement of financial position.

#### SUMMARY OF ASSETS AND LIABILITIES

	<b>ASSETS</b>		<b>₦</b>
1.	Total Current Assets	-	31,612,901,261.09
	Total Non-Current Assets	-	212,284,676,290.62
	<b>TOTAL ASSETS</b>		<b>243,897,577,551.70</b>
2.	<b>LIABILITIES</b>		
	Total Current Liabilities	-	11,202,712,016.25
	Total Non-Current Liabilities	-	99,242,678,565.33
	Total Liabilities	-	110,445,390,581.58
	<b>NET ASSETS</b>		<b>133,452,186,970.13</b>
3.	<b>EQUITY</b>		
	Reserves	-	98,185,249,169.27
	Accumulated Surplus /Deficit	-	35,266,937,800.86

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<b>Total Net Assets/Equity</b>	-	<b>133,452,186,970.13</b>
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### 2.3.2 CURRENT ASSETS

The Current Assets consist of the following component as:

1.	Cash & its Equipment's	-	22,541,427,227.54
2.	Inventories	-	5,967,456,871.31
3.	Receivables	-	3,104,017,162.24
	<b>Total Current Assets</b>	-	<b>31,612,901,261.09</b>

### 2.3.3 NON-CURRENT ASSETS

The Non-Current assets consist of the following Components:

1.	Loans Granted	-	5,383,415,348.55
2.	Investments	-	23,283,863,337.05
3.	Property Plant & Equipment's (PPE)	-	155,315,435,336.00
4.	Investment Property	-	22,478,537,860.13
5.	Intangible Assets	-	5,823,424,408.89
	<b>Total Non-Current Assets</b>	-	<b>212,284,676,290.62</b>

### 2.3.4 CURRENT LIABILITIES

The current liabilities consist of the following components:

1.	Deposits	-	5,522,245,216.13
2.	Loan and Debts/Short term	-	-
3.	Un-remitted Deduction	-	405,312,647.54
4.	Accrued Expenses (Including Pension & Gratuity)	-	5,275,154,152.58
	<b>Total Current Liabilities</b>	-	<b>11,202,712,016.25</b>

### 2.3.5 NON-CURRENT LIABILITIES

Noncurrent liabilities also consist of the following components:

1.	Public Funds	-	43,180,080,067.66
2.	Borrowings		56,062,598,497.67
	<b>Total Non-Current Liabilities</b>		<b>99,242,678,565.33</b>

### 2.3.6 NET ASSETS

1.	Total Assets		243,897,577,551.70
2.	Total Liabilities		110,445,390,581.58
	<b>NET ASSET(Total Assets-Total Liabilities)</b>		<b>133,452,186,970.13</b>

### 2.3.7 NET ASSETS/EQUITY;

1.	Reserves		98,185,249,169.27
2.	Accumulated Surplus/Deficits		35,266,937,800.86
	<b>Total Net Assets/Equity:</b>		<b>133,452,186,970.13</b>

### 2.3.8 Current Position of Government Borrowings:

S/N	DESCRIPTION	BALANCE AS AT (2022) ₦	BALANCE AS AT (2021) ₦
	<b>DOMESTIC DEBT STOCK</b>		

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1	Budget Support Facility	17,268,286,875.78	17,422,156,778.40
2	Excess Crude Account (ECA) Loan	8,483,839,306.11	8,809,379,163.03
3	Commercial Agriculture Credit Scheme	1,902,564,332.79	2,576,999,049.60
4	Micro, Small & Medium Enterprises Development Fund	555,555,555.55	777,777,777.75
5	Paris Club Refunds to LGAs	0.00	0.00
6	Central Bank SME Loan Principal	0.00	687,201,391.18
7	FGN (2021) Bridge Financing	15,035,902,285.57	0.00
8	Contractual Liabilities	711,019,223.24	711,019,223.24
9	Other Liabilities	1,769,387,182.94	1,769,387,182.94
	<b>SUB - TOTAL</b>	<b>30,273,514,159.96</b>	<b>30,273,514,159.96</b>

#### 2.4.0 Cash Flow:

This is a statement that reports inflows and outflows of cash and cash equivalents during a reporting period. It serves to analyse the changes in cash and cash equivalents.

#### 2.4.1 Cash flow from Operating Activities:

S/N	Descriptions	Cash flows ₦
1	Total inflows from operating activities	153,745,568,665.35
2	Total Outflows from operating activities	88,906,944,553.34
	Net Cash Inflows/outflows from Operating activities (Inflows-Outflows)	64,838,624,112.01

#### 2.4.2 Cash flow from Investing Activities:

S/N	Descriptions	Cash flows ₦
	<b>Purchase/Construction of Assets :</b>	73,175,772,268.65
1	Subsidies	
2	Depreciation Charges	
3	Impairment Charges	
4	Amortization Charges	
5	Investment In Private Companies	-
6	Investment in Development on Natural Resources	-
7	Foreign Investment	-
8	Proceed from Foreign Investment	-
9	Proceed from Sale of Fixed Assets	-
10	Dividends Received	-
11	Dividends Received	-
	<b>Net Cash Flow from Investing Activities</b>	<b>73,175,772,268.65</b>

**2.4.3 Cash flow from financing Activities:**

S/N	Descriptions	Cash flows ₦
1	Proceeds from Domestic Loans & Other Borrowings	5,383,415,348.55
2	Proceeds from External Loans & Other Borrowings	15,035,902,285.70
3	Grants & Loans to Other Governments/Agencies	0.00
4	Contribution/Subscriptions to International Agencies/ Bodies	0.00
5	Public Debt Charges - Repayment of Loans	(6,276,280,494.77)
	Loans Granted	5,383,415,348.55
	<b>Net Cash Flow from Financing Activities</b>	<b>14,143,037,139.48</b>
	Net Cash Flow from all Activities	5,805,888,982.84
	Cash & Its Equivalent as at 01/01/2022	16,735,538,244.70
	Cash & Its Equivalent as at 31/12/2022	<u>22,541,427,227.54</u>

**2.4.4 Analysis of cash flow from operating activities**

S/N	Descriptions	Final Budget 2022 ₦	Actual Revenue 2022 ₦
1	Statutory Revenue	43,900,000,000.00	42,453,563,514.06
2	Exchange Gain, Solid Minerals, Federal govt. Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equa.	6,210,000,000.00	17,635,292,489.63
3	Value Added Tax	27,440,000,000.00	28,138,353,650.20
4	Tax Revenue	5,934,100,000.00	5,994,330,732.81
5	Licences	31,950,000.00	107,049,558.51
6	Fines	8,900,000.00	34,288,772.55
7	Royalties	-	-
8	Fees	7,541,570,000.00	2,051,473,472.96
9	Earnings & Sales	3,720,935,000.00	5,314,643,079.50
10	Rent on Government Properties	3,291,320,000.00	3,727,952,245.90
11	Interest & Repayment Generals	4,954,481,000.00	2,676,870,999.81
12	Reimbursement	31,020,736,000.00	26,026,440,093.29
13	Domestics Aid & Grants	5,407,500,000.00	5,443,410,770.18
14	External Aid & Grants	1,153,000,000.00	0.00

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15	Other Capital Receipts	23,721,500,000.00	14,141,899,285.95
16	Receipts from loan/borrowing	3,940,000,000.00	15,035,902,285.70
17	Other Revenue (Transfer from CRF to CDF)	9,754,700,000.00	0.00
	<b>Total Inflow from Operating Activities</b>	<b>178,024,292,000.00</b>	<b>168,781,470,951.05</b>

**2.4.5 Changes in Net Assets/Equity:**

This Statement explains the changes in net Assets of an entity. In other words it details the change between the current and prior period for the net assets Balances.

Description	Not e	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accumulated Surpluses/ Deficits	Total	Previous Year 2021
		₦	₦	₦	₦	₦	₦
Balance as at 31st December, 2021		98,185,249,169.27	-	-	-	68,373,723,474.07	68,373,723,474.07
Changes in Accounting Policy			-	-	-	-	-
Restated Balance		98,185,249,169.27				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	68,373,723,474.07
Net Gains and Losses not Recognised in the Statement of Financial Performance		35,266,937,800.86	-	-	-	5,557,689,174.85	5,557,689,174.85
<b>Net surplus for the period</b>		<b>35,266,937,800.86</b>	-	-	-	<b>73,931,412,648.92</b>	<b>73,931,412,648.92</b>
Balance at 31 January, 2022			-	-	-	-	-
Deficit on Revaluation of Property			-	-	-	-	-
Surplus on Revaluation of Investments			-	-	-		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, 2022		<u>133,452,186,970.13</u>	=	=	=	<u>98,185,249,169.27</u>	<u>98,185,249,169.27</u>
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## **2.5.0 Review of Recurrent Expenditure Performance for the Year 2022**

### **2.5.1 Recurrent /Personnel Cost:**

The sum of N46, 060,480,000.00 was earmarked by the Jigawa State Government for the payment of staff salaries and allowances during the reporting period, while the sum of N44, 204,570,463.47 verified to be the actual expenditure accordingly. The budget performance index recorded 95.97% as reported by the Accountant General and verified by the Auditor General of the state.

### **2.5.2 Other Recurrent/Overhead Cost:**

The Overhead cost, or sometimes referred as other recurrent cost of the period was estimated at N27,563,140,000.00 for the services of various recurrent cost provision for the period under review, while Audit verified and confirmed the Total expenditure to the tune of N21,773,004,654.09. The Budget performance index recorded 78.99% favourably.

### **2.5.3 Social Contribution:**

According to the Budget Line of Social Contribution as an item of recurrent costs with an Approved Budget estimate to the tune of N1,408,570,000.00 with actual expenditure of N1,415,049,681.60 indicating a Budget performance index of about 100.46%. The social contribution of the state government entails the 17% state government contribution towards pension funds. The figure reflects only state workers contribution while local government staff contributed separately from their resources.

### **2.5.4 Social Benefits:**

This Social Benefits refers to payment to pensioners under the non-contributory (Old system) domiciled at Directorate of Salary and Pension, Office of the Head of the Civil Service. The amount estimated for the period was N865,500,000.00 with an actual expenditure of N839,040,625.90. The Budget Performance index reached 96.94% adequately funded.

### **2.5.5 Grant and Contributions:**

This is an item of other recurrent expenditure with an Annual Budgeted amount of N1,712,100,000.00. It is for the payment of domestic and international Bursaries to Jigawa State students. The actual expenditure during the period stands at N1,592,845,601.04 with 93.03% Budget performance index.

### **Summary of Recurrent Expenditure performance 2022:**

Descriptions	Budget Estimate ₦	Actual Expenditure ₦	% Index
Personnel Cost	46, 060,480,000	44, 204,570,463.47	95%
Overhead Cost	27,563,140,000.0	21,773,004,654.09	78%
Social Contribution	1,408,570,000.00	1,415,049,681.60	96%
Grand & Contribution	1,712,100,000.00	1,592,845,601.04	93%

**2.6.0 Capital Expenditure (Statement)**

During the year under review a total sum of N73,175,772,268.65 was observed as the actual capital expenditure made by the State Government. The statement of capital expenditure of the state covered the following areas indicated in the table below:

**2.6.1 Summary of Capital Expenditure by Sectors**

S/N	Description	Amount (₦)	Note
1	Administrative Sector	3,905,671,338.12	13.1
2	Economic Sector	34,672,528,341.75	13.1
3	Law and Justice Sector	1,137,323,528.36	13.1
4	Social Sector	33,460,249,060.42	13.1
	<b>TOTALS</b>	<b>73,175,772,268.65</b>	

The total Capital Expenditure of the state for the period observed to be higher by **N17,763,420,404.60** when compared with the total actual expenditure of **N55,412,351,864.05** of the immediate preceding year 2021. It gave a favourable result as there was an adequate fund in the Capital Development fund of the state. The Audit Assessment of value for money is also carried out as contained in the Appropriation Segment of the report.

## PART III PROCUREMENT AUDIT

### 3.0 ROUTINE/CONTINUOUS AUDIT ASSIGNMENT

#### 3.1.1 Audit Approach:

The audit exercise focused on both the appropriateness of how government MDA'S in state accounts for revenue and whether government expenditures were reasonably and exclusively incurred for government activities.

This involves, authenticating the validity of financial transactions, ensuring that appropriate approvals were sought and all relevant documentations maintained.

#### 3.1.2 Audit Observations:

For period under review all relevant MDA'S have been visited and a proper scrutiny of all necessary documents has been carried out.

However, where appropriate, audit queries were issued to demand explanations, justifications or documentations regarding isolated audit issues that were observed in the course of the excise. This is to give concerned MDA'S opportunity to clarify certain grey areas before reports are been finished.

#### 3.1.3 Matters of Consideration:

Having reached the stipulated time frame, to receive response to the audit queries issued, it was observed that twenty-tree (23) of the queries were not responded to up to the time of compiling this report.

### 3.2.0 VERIFICATION OF PENSION AND GRATUITIES

The Department is responsible for receiving and processing of all issues related to miscellaneous in nature. The categories of related activities include, Pension and Gratuity, loss of public funds/stores, purchases of new Government vehicles/properties verification and recommendations of Boarded items/properties based on the information received from various MDA's or from office of the Head of Civil Service of the State.

#### 3.2.1 DETAILS OF PERFORMANCE FOR THE YEAR 2022

**Pension and Gratuity:** The office received total number of files totaling to 1,173 from Directorate of Salary and Pension Administration for the payment of Retirement benefits Death benefits and Contract Gratuities for officers leaving the service of the state. However, 82 number of files were queried for various errors observed during the exercise and returned to responsible MDA for corrections the anomalies observed were rectified and cleared for payment respectively.

TABLE 1

**3.2.2 SUMMARY OF FILES RECEIVED AND RECOMMENDED FOR PAYMENT JANUARY – DECEMBER 2022.**

Total number of files received	1,173 numbers
Amount of Gratuity payable	N2,014,084,069.08
Total amount of Pension payable	N617,472,010.93
<b>Total Pension and Gratuity payable</b>	<b>N2,631,556,080.01</b>

TABLE 2

**3.2.3 SUMMARY OF PUBLIC FUNDS RECEIVED**

Amount salary over stay recovered	N149,233,080.70
Amount of vehicle loan recovered	N42,963,211.20
Amount of FHRL loan recovered	N4,198,048.90
<b>Total amount recovered</b>	<b>N196,394,340.80</b>

We attached the details of tabulations in respect of the recommended payment of Pension and Gratuity during the period for further study and noting.

**3.2.4 VERIFICATION OF BOARDED ITEMS.**

We have not received any list of items to be boarded from the office of the Head of Civil Service for audit verification and comment during the period, therefore no any verification or recommendation offered regarding Boarded items.

**3.2.5 PURCHASE OF NEW VEHICLES, ACCIDENT OR THEFT, INVOLVING GOVERNMENT PROPERTIES.**

No any report received from MDAs or office of the Head of Civil Service involving purchase of new government vehicles, accidents or theft during the reporting period which is contrary to the circulars issued by the office of the State Auditor General in updating Government Assets Register.

**3.2.6 LOSS OF PUBLIC FUNDS**

Similarly, the office is not received of any report about loss of Public funds during the year under review. The Department is responsible for receiving and processing of all issues related to miscellaneous in nature. The categories of related activities includes, Pension and Gratuity, loss of public funds/stores, purchases of new Government vehicles/properties verification and recommendations of Boarded items/properties based on the information received from various MDA's or from office of the Head of Civil Service of the State.

**3.3.0 PERFORMANCE OF PARASTATALS DEPARTMENT**

The Parastatals department has the responsibility to register accounting firms and nominate them for the audit of parastatals in the state. The department also reviews and critically examines audited account submitted by these parastatals.

### 3.3.1 REGISTRATION AND NOMINATION

The registration and nomination of audit firms in the year under review were successfully carried out and forty-four (44) audit firms re-validated registration or got new registration. The firms were nominated to various organization out of which (16) sixteen Agencies sent their letters of selection to this office. This is in conformity with section 125(2) of the constitution of the Federal republic of Nigeria 1999 (as amended).

### 3.3.2 SUBMISSION OF AUDITED ACCOUNTS

Twenty-seven (27) organizations submitted their audited accounts to the office of the Auditor General as per list below: -

S/N.	ORGANIZATION'S NAME		PERIOD
1.	Alternative Energy	-	2021
2.	Jigawa State Agency for the Control of Aids (JISACA)	-	2021
3.	Jigawa State Water Board	-	2021
4.	Jigawa State Emergency Management Agency (SEMA)	-	2021
5.	Jigawa State Printing Press	-	2021
6.	Jigawa State Research Institute Kazaure	-	2021
7.	Jigawa State Bureau of Statistics	-	2021
8.	Jigawa State Invest	-	2021
9.	Jigawa Medicare Supply organization, (JIMSO)	-	2021
10.	Jigawa Sate Pilgrims Welfare Board	-	2021
11.	Jigawa State Small Town Water Supply (STOWA)	-	2021
12.	Jigawa State Rural Water Supply (RUWASA)	-	2021
13.	Jigawa State Rural Electricity Board (REB)	-	2021
14.	Jigawa State Polytechnic Dutse	-	2021
15.	Jigawa State Sport Council	-	2021
16.	Jigawa State Housing Authority	-	2021
17.	Jigawa State Scholarship Board	-	2021
18.	Jigawa State Environmental Protection Agency (JISEPA)	-	2021
19.	Jigawa State Nomadic Education	-	2021
20.	Jigawa State College of Nursing & Midwifery B/Kudu	-	2021
21.	Jigawa State Rehabilitation Board	-	2021
22.	State Universal Basic Education Board (SUBEB)	-	2021
23.	Due Process and Monitoring Bureau	-	2021
24.	Jigawa State Contributory Health Care Management Agency (JICHMA)	-	2021
25.	Jigawa State Fadama III	-	2021
26.	Jigawa State Academy for the Gifted and Talented Bamaina	-	2021
27.	Sule Lamido University Kafin Hausa	-	2021

### 3.3.3 TEST CHECK OF AUDITED ACCOUNTS

During the period under review, The Parastatal Departments test check Audited Accounts of (10) organization as per list below: -

S/N.	ORGANIZATION'S NAME		PERIOD
1.	Academy for the Gifted Bamaina	-	2019 – 2021
2.	State Contributory Health Care Management Agency	-	2020 – 2021
3.	Housing Authority	-	2019 – 2021
4.	Fadama III	-	2019 – 2021
5.	Rural Electricity Board	-	2021
6.	Jigawa Polytechnic Dutse	-	2020 – 2021
7.	Pilgrims Welfare Board	-	2018 – 2020
8.	Nomadic Education Board	-	2018 – 2020
9.	Sport Council	-	2018 – 2020
10.	State Emergency Management Agency (SEMA)	-	2018 – 2020

### 3.4.0 PROCUREMENT AUDIT

#### 3.4.1 Responsibility:

The project audit Department has the responsibility to audit and report on capital projects for the state with a view to establishing that there is value for money on government expenditure.

#### 3.4.2 Audit Approach:

The Audit exercise commence by receiving letters of award of contracts from the directorate of council affairs and the approvals for the release of funds from government house, schedule officers were appointed within the department and specific MDA's were assigned to these. After the field exercise, the Juxtapose of all relevant documents received and the level of work done on site were reported back to the office for consideration and appropriate action.

#### 3.4.3 Position Of Work

The activities of the department, which involved extracting of the capital payment vouchers (for new construction, renovations, rehabilitations as well supplies and installation), later monitor and verify physically from the project site for money value Audit.

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AUDIT INSPECTION REPORT/QUERIES ISSUED 2022 FINANCIAL YEAR

S/N	DATE	REFERENCE NO.	ORGANIZATION	AMOUNT (N)	REMARKS
1.	01-02-022	AUD/PME/29/95/V.I/59	SSG's Office	142,209,600.00	<p>i) No store records.</p> <p>ii) Under payment of N22,096.00 to be recovered from the contractor as contract documentation fees.</p> <p>iii) Relevant tender/contract signing fees receipt amounting to N104,500.00 to be made available for audit sighting.</p> <p>iv) DDPMB certificate of valuation made to be made available.</p>
2.	13-04-022	AUD/PME/29/95/V.I/160	SSG's Office (Special Service Dir.)	104,500,000.00	<p>i) No store records for the purchased of vehicles (SRV &amp; SIV)</p> <p>ii) No DDPMB certificate for the payment made which is contrary to state procurement laws (2010)</p>
3.	28-09-022	AUD/PME/PA/94/V.I/7/30	Science & Technical Schools Board	422,215,529.44	<p>i) Item (1) over payment of N822,357.11 to be recovered</p> <p>ii) There is a slow face of the work as the contractor was not on site as at the time of verification</p>
4.	13-10-022	AUD/PME/PA/13/V.I/121	SUBEB	6,410,253,934.66	<p>i) Government approval in respect of the utilization of N46,607,766.33 as revised contract to be presented for audit examination or else consider as irregularity payments.</p> <p>ii) Government approval for the utilization of N11,407,859.60 for the repairs of storm damages in some schools (primary) to be presented for audit examination.</p> <p>iii) The sum of N1,112,971.85 as over payment to the contractor Messrs DANGATA Construction Co. Ltd. to be recovered and evidence to be made available for further audit examination.</p> <p>iv) The save balance of N63,138,790.67 also</p>

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					to be accounted for.
					v) However, project executed was done with good workmanship.
		TOTAL		N7,079,179,064.10	

#### **4.1 GENERAL OBSERVATIONS:**

- 4.1.1 The Notes to the Financial Statement submitted by the Accountant General were incomplete as at the point of submission. In order to speed up the completion of the reports, the Audit adopted an approach of bilateral review with the Audit team and the team from Office of the accountant General. However, using this approach, some of the information required for the Audit were provided including some details of the notes but up to the time of Audit, detail computation for Subsidy, Depreciation Charges, Impairment Charges, Amortisation and Bad debts were not made available for review. Also Supplementary Notes were not prepared and submitted separate from the Notes to the Financial Statement.
- 4.1.2 The software used in preparation of the Financial Statement could not produce Individual ledgers and trial balance which are essential document necessary required for the Audit.
- 4.1.3 The IPSAS Accrual Financial Statement was prepared on the State IFMIS software but all the reports were exported to excel and presented for Audit. Several adjustments were made thereafter on excel formatted reports without effecting the corresponding adjustments on the main software.
- 4.1.4 Submission of Audited Financial Statement from Agencies and other Parastatals established by law is not timely. Timely submission of Accounts by other agencies will enable Audit confirmation of records on the consolidated Financial Statement.
- 4.1.5 We observed that majority of the Staff involved in preparation of the Financial Statements need more training and re-training to enable them perform much better.

### 5.1 RECOMMENDATION/CONCLUSION:

- The State Government commitments and resolve for full migration to IPSAS Accrual should be in compliance with FAAC reporting framework standard format. The Four (4) Standard Financial Statements approved by FAAC under the IPSAS Accrual General Purpose Financial Statements (GPFS) are recommended to be adopted. Notes are integral part of the Financial Statement therefore should be provided in details with reference to the NCOA.
- We advised for the timely upgrading of existing Integrated Financial Management Information to cope with numerous challenges of IPSAS Accrual reporting format which should be accurate and consistent on in alternative replacing it with more robust software that can provide what is required.
- The ICT infrastructure used and managed by the Ministry of Finance should be able to process and develop notes to the General-Purpose Financial Statements (GPFS) such as those of inventory recording, Assets Accounting, Human Resources data base, procurements etc.
- The Treasury cash & bank balances contained in the Annual Board of Survey Report on the Direction of the State Accountant General should not contain large information with unexplained balances and promptly copied to the Office of the State Auditor General for our comments.
- MDA's must be prepared to answer and reply all audit Reports and Queries issued to them promptly in compliance Jigawa State Financial Instructions.
- Efforts should be intensified on the Training of the young, capable hands in the identified manpower need to keep up to the challenges of the time.
- Debt servicing schedule should be adequately provided updated and reported timely.
- Sufficient explanatory/Breakdown notes should be included in the notes to Financial Statements and the supplementary notes.

### 5.2 CONCLUSION:

The review of the Financial Statement and the accompanying Notes to the accounts were conducted in accordance with the mandates of the Office of the State Auditor General as provided by the Constitution of the Federal Republic of Nigeria and the Jigawa State audit Law. All gratitude and praises to Allah (S.W.A) for the health and the courage to enable us accomplish this task. I wish to recognise the contribution of the Government for the provision of financial and moral support to achieve the noble objective, the staff of the office of the Auditor General and that of the Accountant General are also appreciated for their contributions and co-operation.

I have to acknowledge the efforts of the Honourable Members of the Jigawa State House of Assembly in discharging their Constitutional Responsibilities and forward this report with observations and recommendations of the Accounts and Financial Statement of the year ended 31<sup>st</sup> December 2022.



23/06/23

**(DR.) Garba Muhammad Dutse, FCA, FCTI**  
**FRC/2018/ICAN/00000017946**  
**AUDITOR-GENERAL, JIGAWA STATE**

## **PART IV**

### **NOTES TO THE FINANCIAL STATEMENTS**

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

NOTE	Details	Ref. Note			Previous Years 2021
			Amount	Amount	Amount
			N	N	N
1	<b>A- Share of Statutory Allocation from FAAC</b>				
	Net Share of Statutory Allocation from FAAC	A	37,001,480,334.37		35,820,391,465.11
	Add :Deduction at source for Loan Repayment	B	5,452,083,179.69	<b>42,453,563,514.06</b>	3,778,892,901.85
	<b>Share of Statutory Allocation - Non Oil Revenue</b>	<b>C</b>			
	Share of Federal Accounts Allocation - Excess Crude Oil		500,320,822.26		153,352,147.52
	Exchange gain		159,483,992.09		233,671,481.06
	Solid Minerals Resources		1,916,901,843.96		55,901,042.31
	Excess Bank Charges		125,524,202.79		6,444,729.05
	Stamp Duty Refund		-		162,055,621.70
	PAYE and WHT		-		537,181,697.66
	Ecological Fund		-		899,998,940.33
	Additional Inflow(PMT Refund)		11,006,426.50		72,249,096.58
	Forex Equalisation		106,552,461.69		106,552,461.69
	Electronic money tranfer		1,616,863,572.09		-
	Bridging Facilty		-		-
	SFTAS Grant		4,154,635,000.00		-
	SURE P		8,245,468,097.72		-
	Refund for 60/39 Billion		798,536,070.53		-
				<b>17,635,292,489.63</b>	
	<b>Total(GROSS) FAAC Allocation to FGN/SG/LG</b>	<b>D</b>		<b>60,088,856,003.69</b>	<b>41,826,691,584.86</b>
<b>Value Added Tax</b>					
Share of Value Added Tax (VAT)	E	<b>28,138,353,650.20</b>	<b>28,138,353,650.20</b>	23,102,976,464.20	
<b>GRAND TOTAL</b>			<b>88,227,209,653.89</b>	<b>64,929,668,049.06</b>	

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

<b>NOTE 2</b>		<b>2022</b>			
<b>Tax Revenue</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
<b>Personal Income Taxes</b>					
State Internal Revenue Services	Pay as you earn (Public Sector)	4,179,769,161.64	3,500,000,000.00	679,769,161.64	3,239,415,405.90
State Internal Revenue Services	Stamp Duty	945,495,032.27	1,201,000,000.00	(255,504,967.73)	405,180,447.20
State Internal Revenue Services	Pay as you earn (Non Public Sector)	551,866,512.30	350,000,000.00	201,866,512.30	20,492,724.08
<b>Sub-Total Personal Income Taxes</b>		<b>5,677,130,706.21</b>	<b>5,051,000,000.00</b>	<b>626,130,706.21</b>	<b>3,665,088,577.18</b>
<b>Corporate Taxes</b>		<b>ACTUAL 2021</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
State Internal Revenue Services	Withholding Tax on Divident	2,781,546.30	2,000,000.00	781,546.30	298,450.00
State Internal Revenue Services	Withholding Tax on Rent	349,041.45	4,000,000.00	(3,650,958.55)	3,564,540.50
State Internal Revenue Services	Withholding Tax on Limited Liability Companies	58,691,463.75	120,000,000.00	(61,308,536.25)	135,389,359.49
Ministry of Land and Housing	Property Tax	149,623,571.75	150,000,000.00	(376,428.25)	130,803,461.20
State Internal Revenue Services	Withholding Tax on Bank Deposits	39,536,748.53	48,000,000.00	(8,463,251.47)	20,566,258.77
Ministry of Land and Housing	Development Lavy	4,986,725.81	4,000,000.00	986,725.81	3,007,815.76
State Internal Revenue Services	Direct Assessment Tax	19,745,314.65	20,000,000.00	(254,685.35)	387,954.00
Ministry of Education, Science & Technology	Tax for feeding contracts	41,485,614.36	35,000,000.00	6,485,614.36	11,043,138.85
Ministry of Women Affairs	Property Tax	0.00	100,000.00	(100,000.00)	0.00
<b>Sub-Total Corporate Taxes</b>		<b>317,200,026.60</b>	<b>383,100,000.00</b>	<b>(65,799,973.40)</b>	<b>305,060,978.57</b>
<b>Grand-Total Tax Revenue</b>		<b>5,994,330,732.81</b>	<b>5,434,100,000.00</b>	<b>560,330,732.81</b>	<b>3,970,149,555.75</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**NOTE 3**

<b>Non-Tax Revenue</b>					
<b>Licences</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
Ministry of Commerce, Industry and Co-operatives		548,361.98	200,000.00	348,361.98	787,248.05
Ministry of Information, Youth, Sports and Culture		248,145.39	162,000.00	86,145.39	-
Ministry for Local Government		258,235.36	300,000.00	(41,764.64)	
Ministry of Agriculture & Natural Resources		1,148,433.18	2,000,000.00	(851,566.82)	
Ministry of Agriculture & Natural Resources		11,245,831.36	10,000,000.00	1,245,831.36	
Board of Internal Revenue		18,390,500.00	15,000,000.00	3,390,500.00	17,597,950.00
Ministry of Education Science & Technology		4,375,677.66	1,200,000.00	3,175,677.66	
Ministry of Commerce, Industry and Co-operatives		0.00	0.00	-	100,000.00
Ministry of Agriculture & Natural Resources		2,145,869.71	1,500,000.00	645,869.71	62,000.00
Ministry of Agriculture & Natural Resources		7,489,614.80	5,000,000.00	2,489,614.80	15,000.00
Ministry of Health		34,098,943.14	31,480,000.00	2,618,943.14	1,721,000.00
Ministry of Health		5,486,714.36	4,500,000.00	986,714.36	
Fire Service Directorate		1,214,598.35	1,000,000.00	214,598.35	61,200.00
Ministry of Commerce, Industry and Co-operatives		1,103,000.30	2,000,000.00	(896,999.70)	105,000.00
Board of Internal Revenue		15,784,651.38	12,000,000.00	3,784,651.38	7,500,000.00

Jigawa State Environmental Protection Authority [JISEPA]		3,510,981.54	1,000,000.00	2,510,981.54	0.00
<b>Sub-Total Licences</b>		<b>107,049,558.51</b>	<b>87,342,000.00</b>	<b>19,707,558.51</b>	<b>27,949,398.05</b>
<b>Fees</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
Board of Internal Revenue			200,000.00	(200,000.00)	58,000.00
Ministry of Works & Transport		163,800.00	2,700,000.00	(2,536,200.00)	480,600.00
Jigawa State College of Education and Legal Studies		10,500,000.00	11,000,000.00	(500,000.00)	
Ministry of Works & Transport		241,687.21	200,000.00	41,687.21	
Due Process & Projects Monitoring Bureau		3,267,500.00	3,000,000.00	267,500.00	2,930,400.00
Pilgrims Welfare Board		4,245,674.87	3,000,000.00	1,245,674.87	1,608,500.00
High Court of Justice		277,600.00	1,000,000.00	(722,400.00)	-
Sharia Court of Appeal		1,104,775.00	9,000,000.00	(7,895,225.00)	1,283,756.00
Government House		98,145.87	100,000.00	(1,854.13)	55,000.00
Administration & Finance Directorate		674.00	500,000.00	(499,326.00)	9,570,000.00
Chieftaincy and Religious Affairs Directorate		896,000.00	1,500,000.00	(604,000.00)	
Council Affairs Directorate		11,488,992.00	20,000,000.00	(8,511,008.00)	6,644,992.29
Office of the Head of Civil Service		50,000.00	100,000.00	(50,000.00)	1,425,000.00
Office of the State Auditor General		450,000.00	700,000.00	(250,000.00)	
Manpower Development Institute		674,298.57	500,000.00	174,298.57	2,579,000.00
Office of the Auditor General (Local Government)		542,735.90	500,000.00	42,735.90	240,000.00
Ministry of Agriculture & Natural Resources		67,246.12	50,000.00	17,246.12	-
Ministry of Commerce, Industry and Co-operatives		447,193.00	581,000.00	(133,807.00)	130,000.00
Mineral Resources Development Agency			50,000.00	(50,000.00)	-
Directorate of Economic Empowerment		20,000.00	2,000,000.00	(1,980,000.00)	640,000.00

Ministry of Works & Transport		17,245,687.68	12,000,000.00	5,245,687.68	9,494,000.00
Rural Electricity Board		-	500,000.00	(500,000.00)	-
Ministry of Water Resources		-	300,000.00	(300,000.00)	20,000.00
Rural Water Supply & Sanitation Agency		7,157,112.00	6,000,000.00	1,157,112.00	2,006,500.00
Small Town Water Supply Agency		5,428,793.90	3,000,000.00	2,428,793.90	241,000.00
Dutse Capital Development Agency		7,272,145.50	4,000,000.00	3,272,145.50	993,000.00
High Court of Justice		50,000.00	200,000.00	(150,000.00)	-
Sharia Court of Appeal		-	1,000,000.00	(1,000,000.00)	-
Ministry of Education Science & Technology		775,000.00	4,500,000.00	(3,725,000.00)	-
State Universal Basic Education Board		4,500,000.00	25,850,000.00	(21,350,000.00)	9,960,000.00
Agency for Mass Education		-	100,000.00	(100,000.00)	-
Nomadic Education Agency		-		-	1,165,960.00
Jigawa State Polytechnic		1,020,000.00	500,000.00	520,000.00	460,000.00
Bilyaminu Usman Polytechnic Hadejia		-	315,000.00	(315,000.00)	-
Sule Lamido University, K/Hausa		180,000.00	600,000.00	(420,000.00)	-
Science & Technical Education Board		250,000.00	1,000,000.00	(750,000.00)	-
Jigawa State College of Islamic Legal Studies		-	300,000.00	(300,000.00)	-
Institute of Information Technology		-	500,000.00	(500,000.00)	-
Islamic Education Board		-	250,000.00	(250,000.00)	-
Jigawa State College of Remedial Studies		-	300,000.00	(300,000.00)	-
Ministry of Health		3,221,250.00	3,500,000.00	(278,750.00)	-
Ministry of Information, Youth, Sports and Culture		-	200,000.00	(200,000.00)	-
Ministry of Environment		110,000.00	500,000.00	(390,000.00)	-
Jigawa State Environmental Protection Authority [JISEPA]		-	200,000.00	(200,000.00)	-
Ministry For Local Government		-	200,000.00	(200,000.00)	-
Fire Service Directorate			0.00	-	-
Ministry of Health		-		-	202,500.00
Ministry of Land, Housing, Urban & Regional Planning Development		1,370,300.00	3,000,000.00	(1,629,700.00)	3,560,985.00

Board of Internal Revenue			0.00	-	-
Jigawa State Agricultural Research Institute		-	200,000.00	(200,000.00)	174,860.00
Babura General Hospital		27,623,548.97	24,450,000.00	3,173,548.97	411,750.00
Birnin kudu General Hospital		71,787,415.00	52,837,000.00	18,950,415.00	644,750.00
Birniwa General Hospital		32,766,666.00	26,080,000.00	6,686,666.00	545,600.00
Dutse General Hospital		48,256,475.51	46,000,000.00	2,256,475.51	11,240,115.21
Gumel General Hospital		11,874,245.39	10,220,000.00	1,654,245.39	743,290.00
Gwaram General Hospital		16,481,435.15	15,451,000.00	1,030,435.15	2,075,078.00
Hadejia General Hospital		84,391,950.00	72,459,000.00	11,932,950.00	10,083,062.98
Hadejia Tuberculosis and Leprosy Hospital		-		-	2,253,980.00
Jahun General Hospital		2,466,667.00	25,780,000.00	(23,313,333.00)	790,600.00
Kafin Hausa[Bulangu] Cottage Hospital		6,249,240.00	7,348,000.00	(1,098,760.00)	790,600.00
Kafin Hausa General Hospital		5,880,000.00	15,200,000.00	(9,320,000.00)	2,398,353.25
Kazaure General Hospital		9,566,430.00	11,685,000.00	(2,118,570.00)	2,614,743.00
Ringim General Hospital		300,000.00	19,500,000.00	(19,200,000.00)	1,062,105.00
Jigawa State Housing Authority		481,260.00	500,000.00	(18,740.00)	613,826.00
Ministry of Agriculture & Natural Resources		-	0.00	-	-
Ministry of Agriculture & Natural Resources		-		-	375,000.00
Urban Development Board		1,330,000.00	10,000,000.00	(8,670,000.00)	4,000,000.00
Mineral Resources Development Agency		-	550,000.00	(550,000.00)	262,847.00
Jigawa State Housing Authority		2,528,208.00	3,000,000.00	(471,792.00)	257,500.00
Urban Development Board		7,020,000.00	15,000,000.00	(7,980,000.00)	14,602,886.00
Urban Development Board			0.00	-	-
Dutse Capital Development Authority		-	1,000,000.00	(1,000,000.00)	1,160,557.46
Ministry of Commerce, Industry and Co-operatives		4,744,000.00	60,000,000.00	(55,256,000.00)	4,151,900.00
Sule Lamido University, K/Hausa		4,896,400.00	9,380,000.00	(4,483,600.00)	3,267,100.00
Jigawa State Environmental Protection Authority [JISEPA]			0.00	-	-

Jigawa State College of Islamic Legal Studies			125,000.00	(125,000.00)	
Ministry of Environment			60,000,000.00	(60,000,000.00)	-
Jigawa State College of Education		8,250,000.00	10,000,000.00	(1,750,000.00)	89,115,144.44
Sule Lamido University, K/Hausa		2,513,000.00	6,250,000.00	(3,737,000.00)	51,525,916.77
Jigawa State College of Islamic Legal Studies		43,440,985.00	108,425,000.00	(64,984,015.00)	66,616,574.61
Institute of Information Technology		17,878,493.00	92,251,000.00	(74,372,507.00)	32,661,710.50
school of midwery babura		-	4,545,000.00	(4,545,000.00)	-
School of Health Technology		-		-	2,907,781.44
Civil Service Commission		-		-	1,936,432.50
State Universal Basic Education Board		250,000.00	850,000.00	(600,000.00)	461,000.00
Jigawa State Polytechnic		9,900,000.00	17,000,000.00	(7,100,000.00)	5,170,537.50
Science & Technical Education Board		300,000.00	100,000.00	200,000.00	487,000.00
Jigawa State College of Islamic Legal Studies		4,500,000.00	8,000,000.00	(3,500,000.00)	993,360.00
Jigawa State Polytechnic		582,189.53	500,000.00	82,189.53	
Jigawa State College of Education		25,950,941.00	86,000,000.00	(60,049,059.00)	-
Sule Lamido University, K/Hausa		57,088,247.00	193,850,000.00	(136,761,753.00)	82,286,915.29
Dutse Model/Capital School		257,648,124.30	139,000,000.00	118,648,124.30	93,108,284.54
Institute of Information Technology		-		-	47,043,396.53
Islamic Education Board		-		-	-
Ministry of Health		29,145,648.58	25,087,000.00	4,058,648.58	7,079,801.43
School of Nursing Birnin Kudu		41,541,318.84	36,010,000.00	5,531,318.84	36,769,983.40
School of Nursing Hadejia				-	-
Ministry of Education Science & Technology		-		-	-
Jigawa State Polytechnic		123,457,178.34	110,000,000.00	13,457,178.34	92,092,006.96
Bilyaminu Usman Polytechnic Hadejia		136,579,427.00	52,214,000.00	84,365,427.00	72,550,922.58
Jigawa State College of Education				-	-
Jigawa State College of Education and Legal Studies				-	-
Institute of Information Technology		16,990,146.00	55,650,000.00	(38,659,854.00)	-
Jigawa State College of Remedial Studies		4,500,000.00	13,800,000.00	(9,300,000.00)	31,923,610.12

Islamic Education Board				-	
School of Widwifery Birnin kudu			25,088,000.00	(25,088,000.00)	51,587,402.44
School of Nursing Hadejia			9,214,000.00	(9,214,000.00)	
School of Health Technology		54,718,433.57	31,130,000.00	23,588,433.57	
Jigawa State Polytechnic			1,000,000.00	(1,000,000.00)	
Ministry of Land, Housing, Urban & Regional Planning Development		3,900,000.00		3,900,000.00	-
Ministry of Land, Housing, Urban & Regional Planning Development		1,427,864.38	1,000,000.00	427,864.38	-
Ministry of Land, Housing, Urban & Regional Planning Development				-	1,176,024.04
Babura General Hospital		7,300,608.00	5,000,000.00	2,300,608.00	19,280,091.40
Hadejia General Hospital		-		-	20,195,518.00
Jahun General Hospital		1,433,332.00	318,000.00	1,115,332.00	2,634,757.00
Babura General Hospital		1,200,000.00	1,550,000.00	(350,000.00)	995,000.00
Birnin kudu General Hospital		2,217,620.00	2,718,000.00	(500,380.00)	814,950.00
Birniwa General Hospital		64,500.00	1,000,000.00	(935,500.00)	114,861.00
Dutse General Hospital		12,000,000.00	2,330,000.00	9,670,000.00	2,137,567.00
Gumel General Hospital		10,133,333.00	15,600,000.00	(5,466,667.00)	1,461,231.69
Gwaram Cottage Hospital		1,200,000.00	550,000.00	650,000.00	50,000.00
Hadejia General Hospital		3,443,235.00	5,257,000.00	(1,813,765.00)	1,879,388.00
Jahun General Hospital		1,066,667.00	382,000.00	684,667.00	1,235,360.00
Kafin Hausa[Bulangu] Cottage Hospital		-		-	737,513.00
Kafin Hausa General Hospital		3,920,000.00	1,846,000.00	2,074,000.00	677,419.85
Kazaure General Hospital		10,296,099.00	15,626,000.00	(5,329,901.00)	3,174,501.25
Kazaure Psychiatric Hospital		-		-	649,267.30
Ringim General Hospital		2,066,667.00	400,000.00	1,666,667.00	2,724,521.49
Manpower Development Institute		21,457,987.58	15,000,000.00	6,457,987.58	-
Directorate of Economic Empowerment			0.00	-	-
Bilyaminu Usman Polytechnic Hadejia			0.00	-	-
Farmers & Herdsmen Board			0.00	-	-
Ministry of Agriculture & Natural Resources		20,000.00	691,000.00	(671,000.00)	56,000.00
Farmers & Herdsmen Board		-	0.00	-	-

Ministry of Education Science & Technology		640,000.00	960,000.00	(320,000.00)	1,073,000.00
State Universal Basic Education Board		13,960,724.68	10,000,000.00	3,960,724.68	35,812,990.97
Ministry of Agriculture & Natural Resources				-	419,000.00
Ministry of Education Science & Technology			0.00	-	-
Ministry of Works & Transport		1,035,000.00	3,000,000.00	(1,965,000.00)	725,000.00
Ministry of Land, Housing, Urban & Regional Planning Development		4,095,700.00	5,000,000.00	(904,300.00)	35,812,990.97
Ministry of Works & Transport		1,159,000.00	2,000,000.00	(841,000.00)	419,000.00
Ministry of Works & Transport		-	0.00	-	-
Ministry of Works & Transport		-	0.00	-	-
Office of the Auditor General		450,000.00	600,000.00	(150,000.00)	200,000.00
Board of Internal Revenue		711,800.00	1,500,000.00	(788,200.00)	94,800.00
Women Co-operative Development Fees			0.00	-	-
Ministry of Women Affairs & Social Development			0.00	-	-
Ministry of Land, Housing, Urban & Regional Planning Development		201,729,658.24	190,000,000.00	11,729,658.24	7,417,887.75
Ministry of Health		4,722,265.87	3,600,000.00	1,122,265.87	305,000.00
Jigawa Agricultural Reseach Institute		5,013,887.75	50,000.00	4,963,887.75	2,302,013.86
Ministry of Land, Housing, Urban & Regional Planning Development			0.00	-	-
Bilyaminu Usman Polytechnic Hadejia		3,611,478.25	8,624,000.00	(5,012,521.75)	2,284,502.00
Institute of Information Technology		3,500,000.00	24,200,000.00	(20,700,000.00)	7,498,015.62
Ministry of Health		7,461,475.57	6,460,000.00	1,001,475.57	
Urban Development Board		1,520,000.00	10,000,000.00	(8,480,000.00)	8,900,000.00
Urban Development Board		-	0.00	-	-
Small Town Water Supply Agency		2,274,579.00	7,000,000.00	(4,725,421.00)	1,265,000.00
Jigawa State Water Board		13,170,027.00	30,000,000.00	(16,829,973.00)	2,333,880.43
Board of Internal Revenue		347,648.25	200,000.00	147,648.25	-
Board of Internal Revenue		1,475,137.87	1,000,000.00	475,137.87	1,962,380.00

Ministry of Land, Housing, Urban & Regional Planning Development		16,472,145.36	5,000,000.00	11,472,145.36	12,500,000.00
Urban Development Board		10,500,000.00	25,000,000.00	(14,500,000.00)	-
Board of Internal Revenue		222,000.00	1,500,000.00	(1,278,000.00)	553,000.00
Directorate of Economic Empowerment				-	-
High Court of Justice				-	-
Ministry of Justice		417,258,347.36	300,000,000.00	117,258,347.36	378,844,963.83
Ministry of Agriculture & Natural Resources			0.00	-	-
Chieftaincy and Religious Affairs Directorate				-	
<b>Sub-Total Fees</b>		<b>2,051,473,472.96</b>	<b>2,343,187,000.00</b>	<b>(291,713,527.04)</b>	<b>1,447,304,874.69</b>
<b>Fines</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
High Court of Justice		9,159,870.00	8,800,000.00	359,870.00	3,031,682.00
Sharia Court of Appeal		24,514,987.57	22,000,000.00	2,514,987.57	-
jigawa state of education and legal studies		546,214.98	450,000.00	96,214.98	
Sule Lamido University		67,700.00	100,000.00	(32,300.00)	168,658.40
<b>Sub-Total Fines</b>		<b>34,288,772.55</b>	<b>31,350,000.00</b>	<b>2,938,772.55</b>	<b>3,031,682.00</b>
<b>Sales</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
Due Process and Project Monitoring Bearau		77,631.00	90,000.00	(12,369.00)	-
Budget & Economic Planning Directorate		40,000.00	200,000.00	(160,000.00)	256,080.97
Minstry of Land, Housing, Urban and Regional Planning				-	-
Jigawa State College of Education				-	-
Sule Lamido University, K/Hausa		407,600.00	500,000.00	(92,400.00)	2,035,799.00

Ministry of Information, Youth, Sports and Culture			150,000.00	(150,000.00)	-
Ministry of Land, Housing, Urban and Regional Planning				-	-
Directorate of Salary and Pension Administration		45,000.00	45,000.00	-	312,857.00
Sule Lamido University, K/Hausa			100,000.00	(100,000.00)	80,340.00
Institute of Information Technology				-	-
Babura General Hospital		831,000.00	2,440,000.00	(1,609,000.00)	3,358,760.00
Birnin kudu General Hospital		1,350,820.00	2,120,000.00	(769,180.00)	11,180,063.38
Birniwa General Hospital		620,000.00	1,220,000.00	(600,000.00)	2,894,776.00
Dutse General Hospital		300,000.00	2,230,000.00	(1,930,000.00)	4,270,684.00
Gumel General Hospital		1,320,000.00	2,000,000.00	(680,000.00)	9,351,513.00
Gwaram General Hospital		1,800,000.00	675,000.00	1,125,000.00	1,283,621.80
Hadejia General Hospital		2,562,054.00	4,227,000.00	(1,664,946.00)	4,823,331.87
Hadejia Tuberculosis and Leprosy Hospital				-	2,058,909.26
Jahun General Hospital		1,240,000.00	1,860,000.00	(620,000.00)	4,633,190.00
Kafin Hausa[Bulangu] Cottage Hospital		522,360.00	780,000.00	(257,640.00)	387,869.00
Kafin Hausa General Hospital		395,000.00	720,000.00	(325,000.00)	3,105,634.00
Kazaure General Hospital		2,543,814.00	3,587,000.00	(1,043,186.00)	45,630.00
Kazaure Psychiatric Hospital		7,000.00	50,000.00	(43,000.00)	3,616,629.05
Ringim General Hospital		10,333,333.00	2,600,000.00	7,733,333.00	10,641,436.00
Rasheed Shekoni Specialist Hospital		15,250,196.00	19,000,000.00	(3,749,804.00)	1,491,442.00
Jiagwa State Polytechnic			1,000,000.00	(1,000,000.00)	
Sule Lamido University, K/Hausa				-	326,489.48
Ministry of Agriculture & Natural Resources		-	-	-	12,335,606.00
Jigawa State Agricultural Research Institute			800,000.00	(800,000.00)	3,568,736.00
Ministry of Health				-	0.00
JIMSO (Procurements & Supply)		2,281,412,234.30		2,281,412,234.30	2,284,189,333.16
Babura General Hospital		7,441,270.00	65,660,000.00	(58,218,730.00)	9,020,083.87
Birnin kudu General Hospital		25,344,370.00	27,344,000.00	(1,999,630.00)	9,585,272.00
Birniwa General Hospital		24,053,333.00	105,000,000.00	(80,946,667.00)	9,466,966.00

Gumel General Hospital		8,666,667.00	98,383,000.00	(89,716,333.00)	11,325,859.18
Gwaram General Hospital		25,000,000.00	33,467,000.00	(8,467,000.00)	10,943,713.70
Hadejia General Hospital		126,237,357.00	138,224,000.00	(11,986,643.00)	6,302,289.44
Hadejia Tuberculosis and Leprosy Hospital			500,000.00	(500,000.00)	12,025,718.66
Jahun General Hospital		9,466,667.00	29,960,000.00	(20,493,333.00)	14,515,210.00
Kafin Hausa[Bulangu] Cottage Hospital		16,240,500.00	18,241,000.00	(2,000,500.00)	13,050,190.00
Kafin Hausa General Hospital		28,000,000.00	42,000,000.00	(14,000,000.00)	5,350,011.45
Kazaure General Hospital		83,250,949.00	135,000,000.00	(51,749,051.00)	8,133,614.88
Kazaure Psychiatric Hospital			3,450,000.00	(3,450,000.00)	0.00
Ringim General Hospital		1,666,667.00	70,500,000.00	(68,833,333.00)	13,527,326.90
Ministry of Finance and Economic Planning		1,352,416,671.48	172,000,000.00	1,180,416,671.48	
Jigawa state Housing Authority		-	-	-	172,792.00
Establishment and Service Matters Directorate		-	300,000.00	(300,000.00)	6,169,232.00
Manpower Development and Training Directorate		144,000.00	500,000.00	(356,000.00)	116,620.00
Manpower Development Institute		-	150,000.00	(150,000.00)	5,765,392.05
Civil Service Commission		120,000.00	3,200,000.00	(3,080,000.00)	0.00
Local Government Service Commission		682,000.00	1,500,000.00	(818,000.00)	1,414,900.00
State Independent Electoral Commission		79,600,000.00	1,000,000.00	78,600,000.00	168,868,994.13
Ministry of Finance and Economic Planning		3,646,611.19	4,482,000.00	(835,388.81)	6,471,384.00
Jigawa state Housing Authority		144,900.00	250,000.00	(105,100.00)	1,421,060.00
Judicial Service Commission		22,400.00	100,000.00	(77,600.00)	387,250.00
Ministry of Education Science and Technology		150,000.00	350,000.00	(200,000.00)	23,315,658.00
Agency for Mass Education		4,541,618.36	250,000.00	4,291,618.36	2,645,185.25
Jigawa State Polytechnic			500,000.00	(500,000.00)	0.00
Bilyaminu Usman Polytechnic Hadejia		3,516,985.00	7,875,000.00	(4,358,015.00)	95,652.00
Jigawa State College of Education, Gumel		10,094,000.00	13,000,000.00	(2,906,000.00)	8,246,637.00

Sule Lamido University, K/Hausa		11,218,125.00	10,000,000.00	1,218,125.00	934,406.52
Jigawa State Scholarship Board		3,419,950.00	9,000,000.00	(5,580,050.00)	5,244,700.00
Dutse Model/Capital School		1,741,548.10	3,000,000.00	(1,258,451.90)	4,224,250.50
Jigawa State College of Education and Legal Studies, Ringim			300,000.00	(300,000.00)	0.00
Institute of Information Technology		5,911,438.00	4,400,000.00	1,511,438.00	2,980,585.75
Islamic Education Board		7,347,571.90	290,000.00	7,057,571.90	6,850,275.00
Jigawa State College of Health Technology		31,758,764.50	2,000,000.00	29,758,764.50	
Ministry of Health		23,145,877.87	6,720,000.00	16,425,877.87	14,793,420.00
Jigawa State College of Remedial Studies		7,514,987.28	5,990,000.00	1,524,987.28	16,161,700.00
School of Nursing Birnin Kudu		5,500,000.00		5,500,000.00	5,027,224.50
School of Widwifery Birnin kudu			6,720,000.00	(6,720,000.00)	11,051,573.88
School of Nursing Hadejia		4,452,000.00	5,460,000.00	(1,008,000.00)	1,351,791.59
School of Widwifery Babura		2,075,000.00	3,360,000.00	(1,285,000.00)	
School of Health Technology		36,571,276.20	13,870,000.00	22,701,276.20	1,531,165.55
History and Cultures			60,000.00	(60,000.00)	893,549.22
Ministry of Information, Youth, Sports and Culture			250,000.00	(250,000.00)	
Jigawa State Television		18,244,583.98	17,000,000.00	1,244,583.98	300,000.00
Jigawa State Broadcasting Corporation [Radio]		41,570,825.00	30,000,000.00	11,570,825.00	52,000.00
Ministry of Agriculture & Natural Resources		-	-	-	269,983.87
Jigawa State Agricultural Research Institute				-	0.00
Bilyaminu Usman Polytechnic Hadejia		245,000.00	815,000.00	(570,000.00)	3,552,233.00
Jigawa State Agricultural Supply Company				-	433,421,820.00
Agency for Mass Education			250,000.00	(250,000.00)	0.00
<b>Sub-Total Sales</b>		<b>4,332,221,956.16</b>	<b>1,139,065,000.00</b>	<b>3,193,156,956.16</b>	<b>3,223,226,422.86</b>

<b>Earnings</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
Institute of Information Technology				-	-
Ministry of Agriculture & Natural Resources				-	303,000.00
Jigawa Road Maintenance Agency		5,412,874.58	4,000,000.00	1,412,874.58	75,000.00
Bilyaminu Usman Polytechnic Hadejia		451,987.36	300,000.00	151,987.36	-
Manpower Development and Training Directorate				-	-
Ministry of Women Affairs & Social Development		271,654.80	250,000.00	21,654.80	-
Birnin kudu General Hospital		147,737,174.65	737,000.00	147,000,174.65	127,486,226.43
Dutse General Hospital				-	-
Gumel General Hospital		43,333,333.00	8,197,000.00	35,136,333.00	32,668,598.47
Hadejia General Hospital		383,312.00	633,000.00	(249,688.00)	-
Hadejia Turberculosis and Leprosy Hospital		33,475,147.61	500,000.00	32,975,147.61	32,916,291.02
kafin Hausa (Bulangu) cottage Hospital		22,800.00	31,000.00	(8,200.00)	
Jahun General Hospital				-	-
Kafin Hausa General Hospital		150,000.00	2,034,000.00	(1,884,000.00)	38,137,707.07
Kazaure General Hospital				-	-
Ringim General Hospital				-	-
Rasheed Shekoni Specialist Hospital		91,594,004.00	80,000,000.00	11,594,004.00	26,207,157.84
Manpower Development and Training Directorate		13,542,927.00		13,542,927.00	
Manpower Development Institute		243,157,649.65	30,000,000.00	213,157,649.65	6,332,100.00
Sule Lamido University, K/Hausa		7,142,400.00	12,000,000.00	(4,857,600.00)	3,379,919.35
Ministry of Information, Youth, Sports and Culture		417,974.58	300,000.00	117,974.58	640,203.22
Manpower Development and Training Directorate				-	-
Library Board		300,000.00	1,000,000.00	(700,000.00)	352,000.00
Manpower Development Institute		415,000.00	3,000,000.00	(2,585,000.00)	1,049,803.00
Jigawa state College of Remedial Studies				-	-

Manpower Development and Training Directorate				-	-
Bilyaminu Usman Polytechnic Hadejia		3,547,657.21	2,485,000.00	1,062,657.21	-
Jigawa state College of Remedial Studies		741,287.64	600,000.00	141,287.64	
Ministry of Information, Youth, Sports and Culture		20,000.00	500,000.00	(480,000.00)	10,000.00
Ministry of Agriculture & Natural Resources				-	630,790.03
Ministry of Information, Youth, Sports and Culture				-	-
History and culture Bureau			100,000.00	(100,000.00)	-
Ministry of Agriculture & Natural Resources		6,417,315.38	5,000,000.00	1,417,315.38	1,426,548.00
Ministry of Agriculture & Natural Resources				-	500,000.00
Ministry of Land, Housing, Urban & Regional Planning Development				-	-
Ministry of Environment				-	-
Ministry of Works & Transport			300,000.00	(300,000.00)	150,000.00
Birnin kudu General Hospital		74,944,370.00	66,744,000.00	8,200,370.00	
Sule Lamido University, K/Hausa				-	-
Dutse General Hospital		87,287,944.00	76,840,000.00	10,447,944.00	9,977,194.00
Rasheed Shekoni Specialist Hospital		74,235,663.00	60,000,000.00	14,235,663.00	-
Sule Lamido University, K/Hausa		6,060,685.00	5,000,000.00	1,060,685.00	4,367,782.50
Manpower Development Institute		87,310,092.00	70,000,000.00	17,310,092.00	59,148,573.00
Rasheed Shekoni Specialist Hospital		1,632,200.00	1,000,000.00	632,200.00	-
Ministry of Finance				-	-
Ministry of Commerce, Industry and Co-operatives		2,287,500.00	3,000,000.00	(712,500.00)	50,000.00
Board of Internal Revenue				-	11,128,100.00
Ministry of Environment			3,000,000.00	(3,000,000.00)	100,000.00
Board of Internal Revenue		22,358,500.00	51,425,000.00	(29,066,500.00)	
Ministry of Environment			1,500,000.00	(1,500,000.00)	

Ministry of Women Affairs & Social Development				-	-
History and culture Bureau			840,000.00	(840,000.00)	30,000.00
Jigawa Sports Council		2,486,147.52	10,000,000.00	(7,513,852.48)	-
Jigawa State Printing Press		2,875,154.36	3,500,000.00	(624,845.64)	1,621,600.00
Ministry of Works & Transport			20,000,000.00	(20,000,000.00)	15,786,560.25
Manpower Development Institute		22,408,368.00	20,000,000.00	2,408,368.00	145,000.00
<b>Sub-Total Earnings</b>		<b>982,421,123.34</b>	<b>544,816,000.00</b>	<b>437,605,123.34</b>	<b>374,620,154.18</b>
<b>Rent of Government Buildings</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
		-	-	-	-
ministry of finance & economic planing		94,154,871.68	72,000,000.00	22,154,871.68	
Jigawa State Housing Authority		29,717,175.65	5,000,000.00	24,717,175.65	5,330,530.00
Institute of Information Technology		-	-	-	-
Jigawa State Housing Authority		490,000.00	1,250,000.00	(760,000.00)	15,349,175.55
Institute of Information Technology		-	-	-	-
Ministry of Information Youths, Sports and Culture		-	-	-	-
				-	
<b>Sub-Total Rent of Government Buildings</b>		<b>124,362,047.33</b>	<b>78,250,000.00</b>	<b>46,112,047.33</b>	<b>20,679,705.55</b>
<b>Rent on Land and Others</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
Ministry of Lands, Housing, Urban & Regional Planning Development	12020901	11,217,915.46	10,000,000.00	1,217,915.46	23,548,347.35
Ministry of Finance & Economic Planning	12020908	3,458,712,457.69	2,000,000,000.00	1,458,712,457.69	0.00
Ministry of Lands, Housing, Urban & Regional Planning Development	12020908	133,659,825.42	117,000,000.00	16,659,825.42	45,375,951.77

<b>Sub-Total Rent of Government Buildings</b>		<b>3,603,590,198.57</b>	<b>2,127,000,000.00</b>	<b>1,476,590,198.57</b>	<b>68,924,299.12</b>
<b>Repayments and Refunds</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
Motor Vehicle Advances	12021002	768,000,000.00	720,000,000.00	48,000,000.00	<b>629,500,000.00</b>
Bicycle Advances	12021003	17,645,735.25	15,973,000.00	1,672,735.25	13,985,150.00
Motor Vehicle Refurbishing Loan	12021006	61,800,000.00	84,443,000.00	(22,643,000.00)	41,700,000.00
Repayment of Loan to Parastatals	12021007		74,810,000.00	0.00	0.00
Repayment of Motorcycle Loan	12021009	55,350,000.00	200,000,000.00	(144,650,000.00)	<b>59,030,684.60</b>
Refund of Overpayment	12021015	98,519,421.92			59,112,387.66
Refund Sunderies	12021015	397,215,828.76	1,996,000,000.00	(1,598,784,171.24)	197,832,448.49
Recovery of Public Funds	12021015			0.00	0.00
Repayment of Owner Occupier	12021015	54,265,987.95	40,000,000.00	14,265,987.95	48,165,511.74
Repayment / Recoveries of Economic Empowerment Loans	12021016	417,212,534.57	300,000,000.00	117,212,534.57	110,000,000.00
Repayment of Professional Advances	12021018	3,217,655.74	5,000,000.00	(1,782,344.26)	26,972,220.24
<b>Sub-Total Repayments and Refunds</b>		<b>1,873,227,164.19</b>	<b>3,436,226,000.00</b>	<b>(1,586,708,257.73)</b>	<b>1,186,298,402.73</b>
			<b>2022</b>		<b>ACTUAL 2021</b>
<b>Interest Earned</b>		<b>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	0.00
Loan Interest	12021302			0.00	
Bank Interest	12021302	803,643,835.62	505,300,000.00	298,343,835.62	361,866,088.36
Interest on Treasury Bills and Fixed Deposit	12021302			0.00	
<b>Total Interest Earned</b>		<b>803,643,835.62</b>	<b>505,300,000.00</b>	<b>298,343,835.62</b>	<b>361,866,088.36</b>

Reimbursement		2022			ACTUAL 2021
		ACTUAL 2022	BUDGET	VARIANCE	
Assistance for Up-keeps of Rehabilitation Centres	12021307	421,564.97	336,000.00	- 85,564.97	141,948,000.00
Grants & Reimbursement from Local Government - Special Services	12021309	586,392,000.00	480,000,000.00	- 106,392,000.00	0.00
Grants & Reimbursement from Local Government - L.G Audit	12021309	301,142,949.48	270,000,000.00	- 31,142,949.48	0.00
Grants & Reimbursement from Local Government - LG Service Comm	12021309	602,285,899.34	540,000,000.00	- 62,285,899.34	0.00
Grants & Reimbursement from Local Government - Min of Works Street Light	12021309	2,978,049,420.00	1,807,000,000.00	- 1,171,049,420.00	4,357,504,528.72
Grants & Reimbursement from Local Government - Min of Water Res.	12021309	1,699,503,596.00	781,200,000.00	- 918,303,596.00	0.00
Grants & Reimbursement from Local Government - Rehabilitation Board	12021309	141,948,547.50	227,000,000.00	85,051,452.50	0.00
Grants & Reimbursement from Local Government - SLU Kafin Hausa	12021309	338,243,000.00	338,243,000.00	-	0.00
Grants & Reimbursement from Local Government - PHCDA	12021309	234,106,068.00	113,000,000.00	- 121,106,068.00	0.00
Grants & Reimbursement from Local Government - Min for LG	12021309	301,142,949.48	270,000,000.00	- 31,142,949.48	0.00
Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	12021311	18,648,496,582.52	19,316,588,000.00	668,091,417.48	18,827,272,596.67
Federal Government Grants & Reimbursements	12021312	0.00	14,000,000,000.00	14,000,000,000.00	3,367,921,400.00
SLU Kafin Hausa Students Fees Subsidy Grants	12021313	69,382,500.00	79,885,000.00	10,502,500.00	26,898,692.00
COVID 19 Donations and Grants	12021314	0.00	100,000,000.00	100,000,000.00	105,874,023.19
Basic Healthcare Provision Fund Recurrent Receipts	12021315	0.00	2,200,000,000.00	2,200,000,000.00	1,325,000,000.00
Other Receipts from Local Governmdnts		125,325,016.00		- 125,325,016.00	
				-	
<b>Total Reimbursement</b>		<b>26,026,440,093.29</b>	<b>40,523,252,000.00</b>	<b>14,496,811,906.71</b>	<b>28,152,419,240.58</b>
<b>Grand-Total Non-Tax Revenue</b>		<b>39,938,718,222.52</b>	<b>50,815,788,000.00</b>	<b>(10,877,069,777.48)</b>	<b>34,866,320,268.12</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**NOTE 4 AID AND GRANTS**

<b>Economic Code</b>	<b>Item Description</b>	<b>Actual Receipts 2022</b>	<b>Approved Estimats 2022</b>	<b>Variace</b>	<b>Actual Receipts 2021</b>
<b>1301</b>	<b>AID AND GRANTS</b>				
<b>130103</b>	<b>Domestic Grants</b>				
13010303	Global Education Grants (World Bank-GPE/NIPEP)	-	-	-	
13010305	Global Education Grants (World Bank BESDA Project)	2,476,040,000.00	4,500,000,000.00	2,023,960,000.00	2,058,740,611.00
13010307	Basic Healthcare Provision Fund Receipts	694,036,919.65	490,000,000.00	- 204,036,919.65	
13010308	APPEALS Project Grants	-	500,000,000.00	500,000,000.00	
13010309	Ecological Funds Ministry of Enviroment)	1,108,210,576.32	2,000,000,000.00	891,789,423.68	899,998.40
	<b>Sub-Total Domestic Grants</b>	<b>4,278,287,495.97</b>	<b>7,490,000,000.00</b>	<b>3,211,712,504.03</b>	<b>2,059,640,609.40</b>
<b>130104</b>	<b>Foreign Grants</b>				
13010402	Unicef Primary Healthcare Grants	485,478,482.21	280,000,000.00	- 205,478,482.21	
13010403	Sasakawa Global Agricultural Grants	17,999,700.00	12,000,000.00	- 5,999,700.00	
13010404	Rural Water Supply & Sanitation Agency	-	-	-	
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	661,645,092.00	350,000,000.00	- 311,645,092.00	
	<b>Sub-Total Foreign Grants</b>	<b>1,165,123,274.21</b>	<b>642,000,000.00</b>	<b>- 523,123,274.21</b>	-
	<b>GRAND TOTAL</b>	<b>5,443,410,770.18</b>	<b>8,132,000,000.00</b>	<b>2,688,589,229.82</b>	<b>2,059,640,609.40</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**OTHER CAPITAL RECEIPTS**

NOTES	DESCRIPTION		2022			ACTUAL 2021
			ACTUAL 2022	BUDGET	VARIANCE	
	<b>Recapitalization from MDAs</b>					
	Ministry of Finance and Economic Planning	14020201	4,246,672,160.26	3,240,000,000.00	1,006,672,160.26	0.00
	Ministry of Finance and Economic Planning	14020216	0.00		-	0.00
	<b>Sub-Total Recapitalization from MDAs</b>		<b>4,246,672,160.26</b>	<b>3,240,000,000.00</b>	<b>1,006,672,160.26</b>	<b>0.00</b>
	<b>TETFUNDS</b>					
5	Sule Lamido University Kafin Hausa	14020201	1,247,657,199.36	1,405,000,000.00	-157,342,800.64	1,018,268,358.89
	Jigawa State Polytechnic	14020205	378,690,208.00	1,130,000,000.00	-751,309,792.00	719,102,400.69
	Bilyaminu Usman Polytechnic Hadejia	14020205	626,002,742.69	265,000,000.00	361,002,742.69	58,431,130.18
	Jigawa State College of Education, Gumel	14020205	259,456,615.00	490,000,000.00	-230,543,385.00	1,155,263,402.08
	<b>Sub-Total TETFUND</b>		<b>2,511,806,765.05</b>	<b>3,290,000,000.00</b>	<b>(778,193,234.95)</b>	<b>2,951,065,291.84</b>

<b>2% L. G. Capital Contribution</b>					
Sule Lamido University Kafin Hausa	14020205	582,609,896.58	742,000,000.00	-159,390,103.42	1,861,250,525.08
<b>Sub-Total 2% L. G. Capital Contribution</b>		<b>582,609,896.58</b>	<b>742,000,000.00</b>	<b>-159,390,103.42</b>	<b>1,861,250,525.08</b>
<b>Water, Sanitation &amp; Hygiene</b>					
Mjnistry of Water Resources	14020206	0.00	0.00	0.00	22,308,996.00
Ministry of Water Resources	14020208	235,155,753.87	350,000,000.00	-114,844,246.13	63,351,938.00
Rural Water Aupply & Sanitation Authority	14020208	72,951,753.44	200,000,000.00	-127,048,246.56	642,757,450.00
Rural Water Aupply & Sanitation Authority	14020201	0.00	0.00	0.00	0.00
<b>Sub-Total Water, Sanitation &amp; Hygiene</b>		<b>308,107,507.31</b>	<b>550,000,000.00</b>	<b>(241,892,492.69)</b>	<b>728,418,384.00</b>
<b>MNCH, Immunization &amp; Unicef</b>					
Primary Health Care Development Agency	14020201	118,200,000.00	122,000,000.00	- 3,800,000.00	256,355,878.50
Ministry of Health (Save one million lives)	14020209	629,657,939.40	200,000,000.00	429,657,939.40	0.00
Ministry of Health (TVL)	14020215	0.00	20,000,000.00	- 20,000,000.00	0.00
<b>Sub-Total MNCH, Immunization &amp; Unicef</b>		<b>747,857,939.40</b>	<b>342,000,000.00</b>	<b>405,857,939.40</b>	<b>256,355,878.50</b>

<b>EU/DFID</b>					
Budget and Economic Planning Directorate (SLOGOR)	14020207	-	550,000,000.00	(550,000,000.00)	
Budget and Economic Planning Directorate (SDG)	14020211	0.00	250,000,000.00	(250,000,000.00)	0.00
<b>Sub-Total Ecological Funds</b>		<b>0.00</b>	<b>800,000,000.00</b>	<b>(800,000,000.00)</b>	<b>0.00</b>
<b>UBEC Programmes</b>					
State Univ. Basic Education Board	14020204	1,548,872,841.30	2,556,000,000.00	-1,007,127,158.70	3,771,421,572.23
<b>Sub-Total UBEC Programmes</b>		<b>1,548,872,841.30</b>	<b>2,556,000,000.00</b>	<b>(1,007,127,158.70)</b>	<b>3,771,421,572.23</b>
<b>Agricultural Programmes</b>					
Jigawa Agric & Rural Dev. Authority (Grant from ADB)	14020210	923,037,868.00	1,724,000,000.00	-800,962,132.00	0.00
Jigawa Agric & Rural Dev. Authority (COVID-19 to Fadama)	14020216	593,406,625.55	1,232,000,000.00	-638,593,374.45	
<b>Sub-Total Agricultural Programmes</b>		<b>1,516,444,493.55</b>	<b>2,956,000,000.00</b>	<b>(1,439,555,506.45)</b>	<b>0.00</b>
<b>J-CARES Programmes</b>					
Ministry of Commerce (Business Support Services)	14020216	204,878,262.50	1,700,000,000.00	-1,495,121,737.50	0.00
Economic Empowerment (Women & Youths Skill)	14020216	410,995,790.00	54,000,000.00	356,995,790.00	0.00
Ministry of Agric (Goat breeding programmes)	14020216	36,398,800.00	210,000,000.00	-173,601,200.00	0.00
Rehabilitation Board (Social Transfer ) Disable,old ages	14020216	365,863,210.00	245,000,000.00	120,863,210.00	0.00
Jigawa Agric & Rural Dev. Authority (Fadama III)	14020216	678,260,000.00	1,232,000,000.00	-553,740,000.00	0.00
Ministry of Women Affairs (Women livelihood Develop.)	14020216	51,131,670.00	105,000,000.00	-53,868,330.00	
Budget and Economic Planning Directorate	14020216	39,999,950.00	-	39,999,950.00	0.00
<b>Sub-Total Agricultural Programmes</b>		<b>1,787,527,682.50</b>	<b>3,546,000,000.00</b>	<b>(1,758,472,317.50)</b>	<b>0.00</b>

<b>ACReSAI Programmes</b>					
Ministry of Environment	12020217	892,000,000.00	4,300,000,000.00	-3,408,000,000.00	0.00
<b>Sub-Total Agricultural Programmes</b>		<b>892,000,000.00</b>	<b>4,300,000,000.00</b>	<b>(3,408,000,000.00)</b>	<b>0.00</b>

<b>Total OTHER CAPITAL RECEIPTS</b>		<b>14,141,899,285.95</b>	<b>22,322,000,000.00</b>	<b>(8,180,100,714.05)</b>	<b>9,568,511,651.65</b>
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<b>ACReSAI Programmes</b>
Ministry of Environment

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**LOANS AND BORROWINGS**

	DESCRIPTION	CODE	2022			ACTUAL 2021
			ACTUAL 2022	BUDGET	VARIANCE	
<b>6</b>	<b>LOANS AND BORROWINGS</b>					
	MULTILATERAL		0.00	2,930,000,000.00	(2,930,000,000.00)	2,033,066,857.60
	BILATERAL		0.00	6,300,000,000.00	(6,300,000,000.00)	3,007,180,457.14
	DOMESTIC		15,035,902,285.70	12,500,000,000.00	2,535,902,285.70	0.00
	<b>Total</b>		<b>15,035,902,285.70</b>	<b>21,730,000,000.00</b>	<b>(6,694,097,714.30)</b>	<b>5,040,247,314.74</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**SALARIES & WAGES - SUMMARY BY SECTOR**

NOTE	<b>SALARIES &amp; WAGES</b>						
	<b>PERSONNEL COST</b>		<b>2022</b>			<b>2021</b>	
7	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>2021</b>
	ADMINISTRATIVE SECTOR		2,477,638,123.36	2,640,445,000.00	162,806,876.64		2,818,310,473.26
7.1	ECONOMIC SECTOR		2,445,175,696.40	2,703,665,000.00	258,489,303.60		2,511,296,241.08
	LAW & JUSTICE		1,426,272,199.99	1,619,882,000.00	193,609,800.01		36,692,737,433.85
	SOCIAL SECTOR		37,675,676,391.96	38,860,935,000.00	1,185,258,608.04		1,546,876,828.91
	CONSOLIDATED REVENUE FUND CHARGES		179,808,051.76	235,553,000.00	55,744,948.24		671,947,927.57
	<b>TOTAL</b>		<b>44,204,570,463.47</b>	<b>46,060,480,000.00</b>	<b>1,855,909,536.53</b>		<b>44,241,168,904.67</b>

7.2	<b>PERSONNEL ANALYSIS</b>						
			<b>2022</b>			<b>2021</b>	
		<b>ACTUAL</b>	<b>2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>2021</b>
	TOTAL NO. OF EMPLOYEES		41,785.00	4,355.00	- 37,430.00		39,148.00
	TOTAL NO. OF EMPLOYEES EMPLOYEED		852.00	1,500.00	648.00		3,576.00
	TOTAL NO. OF EMPLOYEES RETIRE/DEAD	-	1,918.00	- 1,250.00	668.00	-	939.00
	<b>TOTAL NO. OF EMPLOYEES</b>		<b>40,719.00</b>	<b>4,605.00</b>	<b>- 36,114.00</b>		<b>41,785.00</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**SALARIES & WAGES - DETAIL BY AGENCIES**

S/N	DESCRIPTION	PERSONAL EMOLUMENT	ACTUAL EXPENDITURE (2022)	FINAL BUDGET 2022	VARIANCE	ACTUAL EXPENDITURE (2021)
	<b>ADMINISTRATIVE SECTOR</b>					
1	Government House	011100100101	37,680,881.33	38,357,000.00	676,118.67	36,938,282.05
2	Deputy Governor's Office General	011100100201	7,616,224.26	8,901,000.00	1,284,775.74	9,191,606.00
3	Directorate of Protocol	011100100300	2,609,224.20	3,377,000.00	767,775.80	3,464,963.20
4	Due Process & Project Monitoring Bureau	011100100400	38,825,686.90	45,076,000.00	6,250,313.10	38,481,048.20
5	Pilgrims Welfare Agency	011100100700	28,071,064.60	35,201,000.00	7,129,935.40	33,295,985.80
6	State Emergency Management Agency (SEMA)	011100800100	17,623,438.75	18,769,000.00	1,145,561.25	14,656,382.00
7	SSG -Administration & Finance Directorate	011101300100	328,678,562.09	335,532,000.00	6,853,437.91	283,329,153.76
8	Liasion Office Kaduna	011101300200	5,182,918.20	16,260,000.00	11,077,081.80	5,735,942.60
9	Liasion Office Lagos	011101300300	3,966,560.00	5,495,000.00	1,528,440.00	4,624,172.10
10	Liasion Office Kano	011101300400	0.00	0.00	0.00	0.00
11	Liasion Office Abuja	011101300500	5,267,754.40	5,307,000.00	39,245.60	5,822,602.80
12	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	011101300600	26,156,486.80	27,780,000.00	1,623,513.20	27,669,668.60
13	Research, Evaluation & Political Affairs Directorate	011101400100	4,127,324.94	4,379,000.00	251,675.06	4,603,579.20
14	Special Services Directorate	011101800100	28,133,985.68	31,472,000.00	3,338,014.32	26,649,736.94
15	Council Affairs Directorate	011101800100	67,437.33	464,000.00	396,562.67	463,941.60
16	State House of Assembly	011200100100	314,798,533.98	329,200,000.00	14,401,466.02	331,542,010.85
17	Assembly Service Commission	011200100115	15,544,437.82	21,328,000.00	5,783,562.18	14,819,458.80
18	Office of the Head of Service	012500100100	214,468,455.01	226,154,000.00	11,685,544.99	131,713,954.25
19	Establishment & Service Matters Directorate	012500100100	513,458,039.42	514,465,000.00	1,006,960.58	522,698,731.38
20	Directorate of Salary & Pension Administration	012500100400	649,412,392.11	722,986,000.00	73,573,607.89	438,662,364.42
21	Manpower Development Institute	012500100500	41,980,771.00	43,050,000.00	1,069,229.00	41,654,468.00
22	Guidance & Counseling Department	012500100600	2,016,399.80	2,143,000.00	126,600.20	1,982,459.40
23	Office of the Auditor General	014000100100	63,945,541.74	71,700,000.00	7,754,458.26	65,538,220.80
24	Directorate of Local Government Audit	014000200100	105,394,014.62	107,676,000.00	2,281,985.38	72,527,395.90
25	Civil Service Commission	014700100100	8,388,290.10	9,428,000.00	1,039,709.90	8,922,347.70
26	Local Government Service Commission	014700200100	4,955,227.96	5,665,000.00	709,772.04	3,161,360.20
27	State Independent Electoral Commission	014800100100	9,268,470.32	10,280,000.00	1,011,529.68	9,638,874.30
	<b>Sub-Total Administrative Sector</b>		<b>2,477,638,123.36</b>	<b>2,640,445,000.00</b>	<b>162,806,876.64</b>	<b>2,137,788,710.85</b>
	<b>ECONOMIC SECTOR</b>					
28	Ministry of Agriculture & Natural Resources	021500100100	364,407,565.64	375,386,000.00	10,978,434.36	350,240,342.55
29	Jigawa State Agricultural Research Institute	021502102100	149,509,018.44	151,400,000.00	1,890,981.56	113,692,913.49
30	Jigawa Agriculture & Rural Development Authority [JARDA]	021510200100	374,434,253.67	452,714,000.00	78,279,746.33	390,728,458.58
31	Ministry of Finance & Economic Planning	022000100100	352,298,127.11	366,865,000.00	14,566,872.89	358,314,976.78
32	Budget & Economic Planning Directorate	022000300100	30,978,438.25	34,227,000.00	3,248,561.75	32,605,112.40
33	Board of Internal Revenue General	022000800100	56,854,339.63	104,819,000.00	47,964,660.37	101,987,472.59
34	Jigawa State Bureau of Statistics	022001200100	14,489,949.72	17,182,000.00	2,692,050.28	15,841,117.92
35	Ministry of Commerce, Industries and Co-operatives	022200100100	74,519,128.90	81,221,000.00	6,701,871.10	76,769,378.76
36	Mineral Resource Development Agency	022200100200	12,983,791.00	13,911,000.00	927,209.00	11,297,781.00
37	State Investment Promotion Agency (InvestJigawa)	022200100300	0.00	2,427,000.00	2,427,000.00	0.00
38	Directorate of Economic Empowerment	022700600100	68,874,069.30	70,374,000.00	1,499,930.70	72,722,307.36
39	Ministry of Works & Transport	023400100100	162,665,822.13	179,130,000.00	16,464,177.87	173,449,857.05

40	Jigawa Roads Maintenance Agency	023400400100	11,824,096.55	12,582,000.00	757,903.45	12,947,848.60
41	Rural Electricity Board	023400800300	23,843,689.20	24,499,000.00	655,310.80	26,428,239.40
42	Fire Services Directorate	023400900100	83,685,014.28	87,401,000.00	3,715,985.72	86,132,368.92
43	Ministry of Water Resources	025200100100	20,434,481.20	21,917,000.00	1,482,518.80	17,359,725.00
44	Jigawa State Water Board	025210200100	178,062,278.30	194,818,000.00	16,755,721.70	180,506,946.12
45	Rural Water Supply and Sanitation Agency	025210300100	35,137,093.10	37,373,000.00	2,235,906.90	35,042,788.86
46	Small Town Water Supply Agency	025210400100	195,605,333.04	217,728,000.00	22,122,666.96	215,473,255.30
47	Ministry of Lands, Housing, Urban & Regional Planning Development	026000100100	76,522,016.90	81,374,000.00	4,851,983.10	76,797,933.25
48	Jigawa State Housing Authority	026000200100	14,350,386.54	15,830,000.00	1,479,613.46	13,453,873.60
49	Urban Development Board	026000300100	47,504,244.09	63,000,000.00	15,495,755.91	66,067,001.62
50	Dutse Capital Development Authority [DCDA]	026000400100	96,192,559.41	97,487,000.00	1,294,440.59	90,408,729.60
	<b>Sub-Total Economic Sector</b>		<b>2,445,175,696.40</b>	<b>2,703,665,000.00</b>	<b>258,489,303.60</b>	<b>2,518,268,428.75</b>
	<b>LAW &amp; JUSTICE</b>					
51	High Court	031800500100	400,582,770.38	495,000,000.00	94,417,229.62	454,258,458.03
52	Shari'a Court of Appeal	031800600100	746,491,879.04	833,000,000.00	86,508,120.96	843,998,105.49
53	Judicial Service Commission	031801100100	86,015,978.92	93,162,000.00	7,146,021.08	80,466,730.88
54	Ministry of Justice	032600100100	163,378,548.15	168,500,000.00	5,121,451.85	163,985,165.67
55	Justice Sector and Law Reform Commission	032600200200	29,803,023.50	30,220,000.00	416,976.50	28,545,763.29
	<b>Sub-Total Law and Justice Sector</b>		<b>1,426,272,199.99</b>	<b>1,619,882,000.00</b>	<b>193,609,800.01</b>	<b>1,571,254,223.36</b>
	<b>SOCIAL SECTOR</b>					
56	Ministry of Women Affairs & Social Development	051400100100	50,423,751.10	57,787,000.00	7,363,248.90	53,185,105.20
57	Rehabilitation Board	051400100200	54,498,616.32	276,300,000.00	221,801,383.68	46,472,771.39
58	Ministry of Education, Science & Technology	051700100100	3,852,483,038.55	4,130,355,000.00	277,871,961.45	3,855,452,266.31
59	State Educational Inspectorate & Monitoring Unit	051700100200	1,041,277.20	1,057,000.00	15,722.80	778,247.40
60	State Universal Basic Education Board	051700300100	313,750,433.40	325,501,000.00	11,750,566.60	278,624,321.88
61	Inspectorate Head Quarters & Zones	051700300103	235,887,520.67	248,009,000.00	12,121,479.33	235,524,413.67
62	Local Education Authority	051700400100	18,648,496,582.52	18,700,870,000.00	52,373,417.48	18,827,272,596.67
63	Library Board	051700800100	53,354,663.90	56,910,000.00	3,555,336.10	55,181,531.10
64	Agency for Mass Education	051701000100	91,590,617.72	92,740,000.00	1,149,382.28	80,092,651.63
65	Nomadic Education Agency	051701100100	552,718,499.05	561,222,000.00	8,503,500.95	551,249,929.13
66	Jigawa State Polytechnic	051701800100	700,029,911.96	707,000,000.00	6,970,088.04	629,270,323.32
67	Binyaminu Usman Polytechnic	051701800200	484,420,280.52	554,841,000.00	70,420,719.48	462,128,451.95
68	Jigawa State College of Education	051701900100	1,387,161,693.49	1,417,100,000.00	29,938,306.51	1,120,526,482.29
69	Sule Lamido University, Kafin-Hausa	051702100100	696,836,944.12	787,619,000.00	90,782,055.88	1,046,204,837.58
70	Science & Technical Education Board	051705500100	636,175,149.52	689,400,000.00	53,224,850.48	634,054,050.65
71	Jigawa State Scholarships Board	051705600100	9,412,693.20	9,758,000.00	345,306.80	6,770,011.20
72	Dutse Model / Capital School	051705600200	174,239,537.02	188,100,000.00	13,860,462.98	177,308,401.55
73	Jigawa State College of Islamic Legal Studies	051706000100	484,704,484.84	488,667,000.00	3,962,515.16	472,318,710.82
74	Institute of Information Technology	051706100100	231,376,137.52	250,020,000.00	18,643,862.48	210,073,957.18
75	Islamic Education Bureau	051706300100	1,023,456,364.87	1,037,540,000.00	14,083,635.13	1,024,177,059.51
76	Bamaina Academy	051706300100	5,785,413.20	21,955,000.00	16,169,586.80	7,528,490.00
77	Jigawa State College of Remedial Studies	051706300100	74,225,916.45	77,205,000.00	2,979,083.55	13,308,309.85
78	Ministry of Health	052100100100	965,670,841.17	974,000,000.00	8,329,158.83	895,214,933.78
79	Babura General Hospital	052100100110	265,925,984.68	266,450,000.00	524,015.32	245,609,919.13
80	Birin Kudu General Hospital	052100100111	506,361,463.57	537,788,000.00	31,426,536.43	479,313,235.91
81	Birniwa General Hospital	052100100112	179,351,705.58	182,700,000.00	3,348,294.42	171,195,149.43
82	Dutse General Hospital	052100100113	583,329,901.16	625,100,000.00	41,770,098.84	592,391,844.59
83	Gumel General Hospital	052100100114	379,851,700.54	408,900,000.00	29,048,299.46	384,646,875.17

84	Gwaram Cottage Hospital	052100100115	142,910,235.45	148,810,000.00	5,899,764.55	139,240,862.36
85	Hadejia General Hospital	052100100116	716,188,901.01	746,900,000.00	30,711,098.99	698,566,687.45
86	Hadejia Tuberculosis and Leprosy Hospital	052100100117	54,278,864.34	55,431,000.00	1,152,135.66	51,469,736.26
87	Jahun General Hospital	052100100118	340,253,745.28	347,860,000.00	7,606,254.72	319,906,009.48
88	Kafin Hausa [Bulangu] Cottate Hospital	052100100119	132,375,002.08	141,274,000.00	8,898,997.92	105,311,996.39
89	Kafin Hausa General Hospital	052100100120	179,356,274.16	185,331,000.00	5,974,725.84	166,560,998.12
90	Kazaure General Hospital	052100100121	423,985,653.63	451,656,000.00	27,670,346.37	424,689,897.00
91	Kazaure Psychiatric Hospital	052100100122	39,193,947.54	40,000,000.00	806,052.46	41,670,522.94
92	Ringim General Hospital	052100100123	346,170,718.10	351,511,000.00	5,340,281.90	317,414,903.11
93	Primary Health Care Development Agency	052100300100	87,841,383.20	89,676,000.00	1,834,616.80	82,679,067.54
94	School of Nursing B/Kudu	052110400107	418,706,097.93	420,867,000.00	2,160,902.07	379,783,011.18
95	School of Nursing Hadejia	052110400109	0.00	0.00	0.00	0.00
96	School of Health Technology	052110600100	184,128,482.02	185,000,000.00	871,517.98	170,655,973.19
97	Rasheed Shekoni Specialist Hospital	052111600100	1,036,668,116.26	1,038,264,000.00	1,595,883.74	979,991,869.14
98	Jigawa Contributory Health Care Management Agency (JICHMA)	052111700100	0.00	0.00		
99	Ministry of Information, Youths, Sports & Culture	052300100100	96,151,803.90	102,600,000.00	6,448,196.10	100,419,225.46
100	History & Culture Bureau	052300200100	23,237,778.72	24,200,000.00	962,221.28	23,032,687.67
101	Jigawa State Broadcasting Corporation (Television)	052300300100	71,378,250.52	71,570,000.00	191,749.48	68,473,006.15
102	Jigawa State Broadcasting Corporation (Radio)	052300400100	86,505,069.56	100,000,000.00	13,494,930.44	103,028,275.53
103	Jigawa State Sports Council	052300700100	77,615,378.20	107,000,000.00	29,384,621.80	104,919,058.80
104	Ministry of Environment	053500100100	126,953,019.57	127,930,000.00	976,980.43	125,997,352.87
105	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	053501600100	394,370,287.20	395,100,000.00	729,712.80	366,783,865.26
106	Alternative Energy Fund	053505600100	3,011,598.90	3,031,000.00	19,401.10	2,889,885.50
107	Ministry For Local Governments & Comm. Development	055100100100	51,834,660.55	52,030,000.00	195,339.45	49,488,126.50
	<b>Sub-Total Social Sector</b>		<b>37,675,676,391.96</b>	<b>38,860,935,000.00</b>	<b>1,185,258,608.04</b>	<b>37,378,847,896.19</b>
	<b>CONSOLIDATED REVENUE FUND CHARGES</b>					
108	Office of the Accountant Gen. (CRF)	022000700101	5,303,448.00	5,428,000.00	124,552.00	5,418,234.80
109	Office of the Auditor Gen. (CRF)	014000100100	1,767,816.00	5,428,000.00	3,660,184.00	5,418,234.80
110	Office of the Auditor Gen. Local Gov. Audit(CRF)	14000200100	3,093,678.00	5,428,000.00	2,334,322.00	3,284,910.80
111	Office of the Chairman Civil Service Commission (CRF)	014700100101	16,337,586.00	16,518,000.00	180,414.00	16,337,586.00
112	Office of the Chairman Board of Internal Revenur(CRF)	022000800101	5,303,448.00	16,158,000.00	10,854,552.00	5,428,234.80
113	Office of the Chairman LGSC (CRF)	014700200101	21,793,266.00	22,450,000.00	656,734.00	21,868,266.00
114	Office of the Chairman SIEC (CRF)	014800100101	37,684,670.32	42,268,000.00	4,583,329.68	35,764,206.34
115	Office of the Governor AdministraS & Finance (CRF)	014000100100	15,826,116.00	16,260,000.00	433,884.00	16,259,708.40
116	Juducial Service Commission (CRF)	031801100100	61,248,332.64	84,287,000.00	23,038,667.36	17,525,745.79
117	Assembly Service Commission (CRF)	011200100115	11,449,690.80	21,328,000.00	9,878,309.20	14,819,458.80
	<b>Sub-Total CRF Charges</b>		<b>179,808,051.76</b>	<b>235,553,000.00</b>	<b>55,744,948.24</b>	<b>142,124,586.53</b>
	<b>GRAND TOTAL</b>		<b>44,204,570,463.47</b>	<b>46,060,480,000.00</b>	<b>1,855,909,536.53</b>	<b>43,748,283,845.68</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**ALLOWANCES & SOCIAL CONTRIBUTION**

NOTE	17% Government Contributory Pension	2022			2021
8	DESCRIPTION	ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2020
	JANUARY	117,245,648.79			
	FEBRUARY	117,086,272.47			
	MARCH	117,394,717.97			
	APRIL	117,461,340.75			
	MAY	117,384,528.26			
	JUNE	117,278,924.44			
	JULY	118,369,817.95			
	AUGUST	118,369,817.00			
	SEPTEMBER	118,369,817.95			
	OCTOBER	118,874,831.81			
	NOVEMBER	118,682,063.37			
	DECEMBER	118,531,900.84			
	<b>TOTAL</b>	<b>1,415,049,681.60</b>	<b>1,408,570,000.00</b>	<b>- 6,479,681.60</b>	<b>1,400,672,495.79</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**SOCIAL BENEFITS**

	DESCRIPTION	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
<b>9</b>	Gratuity	134,837,401.19	140,000,000.00	5,162,598.81	108,755,823.51
	Pension	515,180,798.58	520,000,000.00	4,819,201.42	529,468,343.08
	Death Benefits	134,586,999.61	150,000,000.00	15,413,000.39	114,190,283.35
	Contract Staff Gratuity	49,307,577.34	50,000,000.00	692,422.66	9,673,951.58
	Severance Gratuity	4,927,849.18	5,000,000.00	72,150.82	19,576,048.23
	Bereaved Family Allowance	200,000.00	500,000.00	300,000.00	50,000.00
	<b>TOTAL</b>	<b><u>839,040,625.90</u></b>	<b><u>865,500,000.00</u></b>	<b><u>26,459,374.10</u></b>	<b><u>781,714,449.75</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**

**REPORT OF THE AUDITOR GENERAL**

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**DETAIL SOCIAL BENEFITS**

	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
9.1	Gratuity	134,837,401.19	140,000,000.00	5,162,598.81	108,755,823.51
	<b>TOTAL</b>	<b>134,837,401.19</b>	<b>140,000,000.00</b>	<b>5,162,598.81</b>	<b>108,755,823.51</b>

9.2	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	<b>Pension</b>	-	<b>520,000,000.00</b>	<b>520,000,000.00</b>	<b>529,468,343.08</b>
	JANUARY	41,305,341.12			
	FEBRUARY	42,592,568.48			
	MARCH	43,285,343.94			
	APRIL	43,192,748.50			
	MAY	44,466,942.41			
	JUNE	41,777,781.37			
	JULY	41,816,858.54			
	AUGUST	42,004,016.43			
	SEPTEMBER	41,082,365.43			
	OCTOBER	43,241,070.00			
	NOVEMBER	41,374,129.18			
	DECEMBER	49,041,633.18			
	<b>TOTAL</b>	<b>515,180,798.58</b>	<b>520,000,000.00</b>	<b>520,000,000.00</b>	<b>529,468,343.08</b>

9.3	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	<b>Death Benefits</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>114,190,283.35</b>
	JANUARY	46,553,708.21			
	FEBRUARY	75,392,674.50			
	APRIL	1,324,000.00			
	AUGUST	1,079,172.89			
	DECEMBER	10,237,444.01			
	<b>TOTAL</b>	<b>134,586,999.61</b>	<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>114,190,283.35</b>

9.4	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	<b>Contract Staff Gratuity</b>		<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>9,673,951.58</b>
	FEBRUARY	23,049,127.65			
	MARCH	6,424,630.00			
	OCTOBER	18,044,233.68			
	NOVEMBER	1,119,861.00			
	DECEMBER	669,725.01			
	<b>TOTAL</b>	<b>49,307,577.34</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>9,673,951.58</b>

9.5	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	Severance Gratuity	4,927,849.18	5,000,000.00	72,150.82	19,576,048.23
	<b>TOTAL</b>	<b>4,927,849.18</b>	<b>5,000,000.00</b>	<b>72,150.82</b>	<b>19,576,048.23</b>

9.6	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	<b>Bereaved Family Allowance</b>	-	<b>500,000.00</b>	<b>500,000.00</b>	<b>50,000.00</b>
	JUNE	180,000.00			
	JULY	20,000.00			
	<b>TOTAL</b>	<b>200,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>50,000.00</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**OVERHEAD COSTS**

NOTE	OVERHEAD COSTS BY FUNCTION	2022			2021
	DESCRIPTION	ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
10	Transport & Travelling - General	1,228,152,322.73	1,959,742,340.00	731,590,017.27	1,387,542,849.00
	Utilities General	592,665,985.10	745,960,080.00	153,294,094.90	415,475,576.00
	Materials and Supplies - General	1,619,084,314.77	2,265,961,820.00	646,877,505.23	3,590,460,046.00
	Maintenance Services - General	4,790,487,694.87	5,725,525,200.00	935,037,505.13	3,440,126,013.00
	Training - General	2,252,892,386.77	2,840,897,440.00	588,005,053.23	739,564,379.86
	Other Services - General	1,206,776,969.27	1,587,741,760.00	380,964,790.73	1,014,054,846.00
	Consulting and Professional Services	156,371,539.20	458,724,752.00	302,353,212.80	532,378,423.00
	Fuel and Lubricant - General	987,340,035.78	1,184,988,864.00	197,648,828.22	621,336,139.00
	Financial Charges - General	135,194,140.85	167,953,056.00	32,758,915.15	29,391,905.00
	Miscellaneous Expenses - General	8,804,039,264.75	10,625,644,688.00	1,821,605,423.25	8,190,623,722.00
		<b>Sub-total Overhead Cost</b>	<b>21,773,004,654.09</b>	<b>27,563,140,000.00</b>	<b>5,790,135,345.91</b>
11	Grant & Contributions - General	1,592,845,601.04	1,712,100,000.00	119,254,398.96	1,188,404,004.67
	<b>TOTAL</b>	<b>23,365,850,255.13</b>	<b>29,275,240,000.00</b>	<b>5,909,389,744.87</b>	<b>21,149,357,903.53</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**OVERHEAD COSTS - DETAILS BY AGENCIES**

		DESCRIPTION	ACTUAL EXPENDITURE 2022	FINAL BUDGET 2022 ₦	VARIANCE ₦	ACTUAL EXPENDITURE 2021
		<b><u>ADMINISTRATIVE SECTOR</u></b>	₦	₦	₦	₦
1	011100100101	Government House	978,194,729.36	983,357,000.00	5,162,270.64	718,252,350.23
2	011100100201	Deputy Governor's Office	288,126,413.82	300,000,000.00	11,873,586.18	282,598,564.62
3	011100100300	Directorate of Protocol	191,689,346.35	195,000,000.00	3,310,653.65	169,864,393.00
4	011100100400	Due Process & Project Monitoring Bureau	62,350,729.07	78,000,000.00	15,649,270.93	51,607,452.68
5	011100100700	Pilgrims Welfare Agency	684,761,017.46	711,201,000.00	26,439,982.54	339,263,602.99
6	011100800100	State Emergency Managency Agency (SEMA)	112,843,600.00	520,000,000.00	407,156,400.00	57,037,668.71
7	011101300100	Administration & Finance Directorate	535,431,257.01	554,800,000.00	19,368,742.99	526,201,501.28
8	011101300200	Liason Office Kaduna	4,495,868.90	4,900,000.00	404,131.10	2,715,938.68
9	011101300300	Liason Office Lagos	10,506,861.52	11,000,000.00	493,138.48	6,975,765.45
10	11101300400	Liaison Office Kano	2,002,925.21	2,440,000.00	437,074.79	996,257.50
11	011101300500	Liason Office Abuja	33,000,105.69	50,000,000.00	16,999,894.31	24,068,113.69
12	011101300600	Chieftaincy & Religious Affairs Directorate	118,839,175.59	189,780,000.00	70,940,824.41	130,758,582.98
13	011101400100	Research, Evaluation & Political Affairs Directorate	84,847,241.25	129,710,000.00	44,862,758.75	57,562,968.00

14	011101800100	Special Services Directorate	886,734,522.82	890,000,000.00	3,265,477.18	741,964,124.43
15	011101800100	Council Affairs Department	8,383,199.00	10,800,000.00	2,416,801.00	10,735,272.39
16	011200100100	State House of Assembly	2,160,773,582.86	2,365,800,000.00	205,026,417.14	2,333,885,852.67
17	011200100115	Assembly Service Commission		11,900,000.00	11,900,000.00	0.00
18	012500100100	Office of the Head of Service	632,695,096.60	644,152,000.00	11,456,903.40	286,634,325.17
19	012500100200	Establishment & Service Matters Directorate	3,880,150.50	7,200,000.00	3,319,849.50	2,942,856.08
20	012500100300	Manpower Development & Training Directorate	69,638,717.72	70,000,000.00	361,282.28	69,148,625.89
21	012500100400	Directorate of Salary & Pension Administraton	5,817,441.98	7,200,000.00	1,382,558.02	7,012,406.56
22	012500100500	Manpower Development Institute	141,889,211.80	150,700,000.00	8,810,788.20	59,758,635.50
23	012500100600	Guidance & Counseling Department	37,975,247.50	42,500,000.00	4,524,752.50	23,630,178.37
24	014000100100	Office of the Auditor General	13,003,028.07	20,200,000.00	7,196,971.93	14,143,774.24
25	014000200100	Directorate of Local Government Audit	280,048,187.78	295,750,000.00	15,701,812.22	145,988,776.19
26	014700100100	Civil Service Commission	14,388,077.38	20,750,000.00	6,361,922.62	10,585,220.75
27	014700200100	Local Government Service Commission	500,626,420.01	504,830,000.00	4,203,579.99	370,341,435.61
28	014800100100	State Independent Electoral Commission	9,267,423.75	40,000,000.00	30,732,576.25	499,891,766.47
		<b>SUB - TOTAL</b>	<b>7,872,209,579.00</b>	<b>8,811,970,000.00</b>	<b>939,760,421.00</b>	<b>6,944,566,410.13</b>
		<b><u>ECONOMIC SECTOR</u></b>			-	
29	021500100100	Ministry of Agriculture & Natural Resources	19,025,279.37	19,200,000.00	174,720.63	10,430,385.99
30	021502102100	Jigawa State Agricultural Research Institute	3,612,491.00	4,200,000.00	587,509.00	3,279,491.00
31	021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	10,845,921.00	12,800,000.00	1,954,079.00	5,247,054.50
32	021511511500	Farmers and Herdsmen Board	3,213,913.10	4,800,000.00	1,586,086.90	2,702,571.55

33	022000100100	Ministry of Finance & Economic Planning	1,256,280,607.84	1,374,400,000.00	118,119,392.16	1,150,668,923.77
34	022000300100	Budget & Economic Planning Directorate	75,632,100.54	1,085,500,000.00	1,009,867,899.46	41,152,690.91
35	022000300200	Economic Planning Board	16,521,800.00	18,000,000.00	1,478,200.00	7,300,000.00
36	022000700100	Office of the Accountant General	4,800,000.00	18,000,000.00	13,200,000.00	9,327,265.00
37	022000800100	Board of Internal Revenue General	28,576,267.23	40,800,000.00	12,223,732.77	21,174,614.88
38	022001200100	Jigawa State Bureau of Statistics	4,068,261.13	6,000,000.00	1,931,738.87	3,827,169.75
39	022200100100	Ministry of Commerce, Industries and Co-operatives	11,145,576.50	14,200,000.00	3,054,423.50	11,463,438.75
40	022200100200	Mineral Resource Development Agency	1,500,427.85	2,400,000.00	899,572.15	1,200,223.60
41	022200100300	State Investment Promotion Agency (InvestJigawa)	8,432,868.49	14,200,000.00	5,767,131.51	13,470,283.83
42	022700600100	Directorate of Economic Empowerment	817,203,561.44	950,000,000.00	132,796,438.56	3,110,675.20
43	023400100100	Ministry of Works & Transport	2,775,424,125.52	3,555,000,000.00	779,575,874.48	1,329,009,547.74
44	023400400100	Jigawa Roads Maintenance Agency	13,568,411.81	14,200,000.00	631,588.19	7,312,544.90
45	023400800300	Rural Electricity Board	218,365,336.25	306,000,000.00	87,634,663.75	179,212,341.75
46	023400900100	Fire Services Directorate	7,197,442.10	7,200,000.00	2,557.90	5,387,568.05
47	025200100100	Ministry of Water Resources	985,532,536.06	1,660,000,000.00	674,467,463.94	1,055,492,596.37
48	025210200100	Jigawa State Water Board	30,489,915.00	32,000,000.00	1,510,085.00	26,799,958.62
49	025210300100	Rural Water Supply and Sanitation Agency	6,811,114.00	7,200,000.00	388,886.00	3,984,605.00
50	025210400100	Small Town Water Supply Agency	7,475,916.48	13,950,000.00	6,474,083.52	9,442,847.74
51	026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	11,968,591.99	14,400,000.00	2,431,408.01	12,933,488.55
52	026000200100	Jigawa State Housing Authority	10,933,582.58	21,000,000.00	10,066,417.42	12,428,378.25
53	026000300100	Urban Development Board	7,125,845.00	17,400,000.00	10,274,155.00	6,233,947.63

54	026000400100	Dutse Capital Development Authority [DCDA]	67,485,447.28	77,000,000.00	9,514,552.72	47,639,823.33
		<b>SUB - TOTAL</b>	<b>6,403,237,339.56</b>	<b>9,289,850,000.00</b>	<b>2,886,612,660.44</b>	<b>3,980,232,436.66</b>
		<b><u>LAW AND JUSTICE SECTOR</u></b>			-	
55	031800500100	High Court	197,089,214.94	205,000,000.00	7,910,785.06	179,931,853.19
56	031800600100	Shari'a Court of Appeal	184,777,897.38	195,000,000.00	10,222,102.62	92,118,550.00
57	031801100100	Judicial Service Commission	56,486,725.75	62,650,000.00	6,163,274.25	28,025,776.58
58	032600100100	Ministry of Justice	38,727,814.80	80,000,000.00	41,272,185.20	27,577,118.65
59	032600200200	Justice Sector and Law Reform Commission	9,364,180.55	10,000,000.00	635,819.45	4,568,720.70
		<b>SUB - TOTAL</b>	<b>486,445,833.42</b>	<b>552,650,000.00</b>	<b>66,204,166.58</b>	<b>332,222,019.12</b>
		<b><u>SOCIAL SECTOR</u></b>			-	
60	051400100100	Ministry of Women Affairs & Social Development	10,638,129.00	13,434,000.00	2,795,871.00	11,595,160.24
61	051400100200	Rehabilitation Board	590,891,211.16	602,000,000.00	11,108,788.84	581,958,944.90
62	051700100100	Ministry of Education, Science & Technology	1,554,754,319.42	1,730,000,000.00	175,245,680.58	1,934,479,464.24
63	051700100200	State Educational Inspectorate & Monitoring Unit	13,081,177.00	18,000,000.00	4,918,823.00	13,466,203.70
64	051700300100	State Universal Basic Education Board	725,742,276.03	795,000,000.00	69,257,723.97	585,282,068.13
65	051700300103	Inspectorate Head Quarters & Zones			-	0.00
66	051700800100	Library Board	4,070,414.00	5,000,000.00	929,586.00	2,688,980.36
67	051701000100	Agency for Mass Education	6,389,541.94	7,400,000.00	1,010,458.06	5,377,595.08
68	051701100100	Nomadic Education Agency	12,008,510.36	18,000,000.00	5,991,489.64	14,198,699.52
69	051701800100	Jigawa State Polytechnic	136,428,807.49	147,000,000.00	10,571,192.51	97,170,620.74
70	051701800200	Binyaminu Usman Polytechnic	66,905,755.50	67,000,000.00	94,244.50	69,273,772.42
71	051701900100	Jigawa State College of Education	116,837,800.67	120,000,000.00	3,162,199.33	106,965,198.47

72	051702100100	Sule Lamido University, Kafin-Hausa	517,237,361.33	552,400,000.00	35,162,638.67	435,406,165.92
73	051705500100	Science & Technical Education Board	613,008,656.44	780,000,000.00	166,991,343.56	440,431,305.05
74	051705600100	Jigawa State Scholarships Board	1,424,249,691.03	2,205,000,000.00	780,750,308.97	1,672,192,456.00
75	051705600200	Dutse Model / Capital School	101,492,570.91	127,800,000.00	26,307,429.09	104,671,087.34
76	051706000100	Jigawa State College of Islamic Legal Studies	42,974,752.06	108,000,000.00	65,025,247.94	106,788,984.97
77	051706100100	Institute of Information Technology	116,085,747.79	120,300,000.00	4,214,252.21	162,102,092.91
78	051706300100	Islamic Education Bureau	408,309,480.95	410,350,000.00	2,040,519.05	459,774,766.71
79	051706300100	Bamaina Academy	5,040,321.50	6,000,000.00	959,678.50	5,387,910.45
80	05170600100	Jigawa State College of Remedial Studies	15,479,291.04	16,500,000.00	1,020,708.96	11,976,698.54
81	052100100100	Ministry of Health	497,335,334.50	505,250,000.00	7,914,665.50	290,221,756.37
82	052100100100	Jigawa State Medicare Supply Organisation(JIMSO)	-	-	-	1,499,189,333.16
83	052100100110	Babura General Hospital	116,036,024.67	130,100,000.00	14,063,975.33	19,322,560.23
84	052100100111	Birnin Kudu General Hospital	21,871,892.87	25,500,000.00	3,628,107.13	16,726,829.33
85	052100100112	Birniwa General Hospital	2,785,469.51	136,300,000.00	133,514,530.49	2,965,839.49
86	052100100113	Dutse General Hospital	85,257,084.98	130,400,000.00	45,142,915.02	70,846,255.66
87	052100100114	Gumel General Hospital	128,735,035.45	134,400,000.00	5,664,964.55	31,875,027.35
88	052100100115	Gwaram Cottage Hospital	9,018,375.93	15,500,000.00	6,481,624.07	11,145,743.28
89	052100100116	Hadejia General Hospital	117,633,487.43	123,800,000.00	6,166,512.57	66,043,976.60
90	052100100117	Hadejia Tuberculosis and Leprosy Hospital	657,373.08	7,366,000.00	6,708,626.92	447,511.03
91	052100100118	Jahun General Hospital	4,290,092.91	61,300,000.00	57,009,907.09	26,170,801.80
92	052100100119	Kafin Hausa [Bulangu] Cottage Hospital	12,103,055.75	130,000,000.00	117,896,944.25	10,446,895.86
93	052100100120	Kafin Hausa General Hospital	22,408,224.16	24,800,000.00	2,391,775.84	22,909,526.73

94	052100100121	Kazaure General Hospital	50,458,154.18	52,900,000.00	2,441,845.82	32,557,057.50
95	052100100122	Kazaure Psychiatric Hospital	1,301,986.82	5,500,000.00	4,198,013.18	5,879,533.79
96	052100100123	Ringim General Hospital	11,422,800.00	16,110,000.00	4,687,200.00	31,466,964.14
97	052100200100	Jigawa State Agency for the Control of Aids	2,412,101.47	2,540,000.00	127,898.53	1,370,225.27
98	052100300100	Primary Health Care Development Agency	137,650,792.13	147,000,000.00	9,349,207.87	146,588,468.80
99	052110400103	Office of the Provost College of Nursing & Midwifery	41,197,039.26	51,000,000.00	9,802,960.74	57,596,414.18
100	052110400107	School of Nursing B/Kudu	39,131,798.95	41,500,000.00	2,368,201.05	37,980,646.73
101	052110400108	School of Midwifery Birnin Kudu	49,200,461.55	51,200,000.00	1,999,538.45	31,652,068.75
102	052110400109	School of Nursing Hadejia	9,716,354.28	10,000,000.00	283,645.72	9,054,350.98
103	052110400110	School of Midwifery Babura	13,317,115.18	14,500,000.00	1,182,884.82	0.00
104	052110600100	School of Health Technology	84,530,275.50	90,300,000.00	5,769,724.50	95,202,993.29
105	052111600100	Rasheed Shekoni Specialist Hospital	37,904,251.55	175,000,000.00	137,095,748.45	61,692,230.33
106	052300100100	Ministry of Information, Youths, Sports & Culture	56,377,978.44	65,000,000.00	8,622,021.56	43,053,770.97
107	052300200100	History & Culture Bureau	7,983,331.11	8,250,000.00	266,668.89	8,477,948.87
108	052300300100	Jigawa State Broadcasting Corporation (Television)	22,356,751.53	23,500,000.00	1,143,248.47	13,197,045.90
109	052300400100	Jigawa State Broadcasting Corporation (Radio)	19,726,682.54	20,000,000.00	273,317.46	19,088,592.53
110	052300500100	Jigawa State Printing Press	5,685,903.20	7,800,000.00	2,114,096.80	4,348,949.46
111	052300700100	Jigawa State Sports Council	202,636,052.26	203,750,000.00	1,113,947.74	179,300,262.22
112	053500100100	Ministry of Environment	57,302,150.63	61,320,000.00	4,017,849.37	5,506,847.21
113	053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	35,999,934.50	47,000,000.00	11,000,065.50	33,282,144.00

114	053505600100	Alternative Energy Fund	2,179,685.23	2,700,000.00	520,314.77	1,763,905.73
115	055100100100	Ministry For Local Governments & Comm. Development	215,708,635.98	250,000,000.00	34,291,364.02	183,776,384.39
		<b>SUB - TOTAL</b>	<b>8,603,957,503.15</b>	<b>10,620,770,000.00</b>	<b>2,016,812,496.85</b>	<b>9,892,337,037.62</b>
		<b>SUMMARY</b>				
	01	ADMINISTRATION SECTOR	7,872,209,579.00	8,811,970,000.00	939,760,421.00	6,944,566,410.13
	02	ECONOMIC SECTOR	6,403,237,339.56	9,289,850,000.00	2,886,612,660.44	3,980,232,436.66
	03	LAW AND JUSTICE SECTOR	486,445,833.42	552,650,000.00	66,204,166.58	332,222,019.12
	04	SOCIAL SECTOR	8,603,957,503.15	10,620,770,000.00	2,016,812,496.85	9,892,337,037.62
		<b>GRAND TOTAL</b>	<b>23,365,850,255.13</b>	<b>29,275,240,000.00</b>	<b>5,909,389,744.87</b>	<b>21,149,357,903.53</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE AUDITOR GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**PUBLIC DEBT CHARGES**

NOTE	PUBLIC DEBT CHARGES	2022			ACTUAL 2021
		ACTUAL	2022	BUDGET	
					-
	Dormistic Loan Re-payment (Principal & Interest)	4,972,546,453.81	4,150,000,000.00	(822,546,453.81)	3,268,477,895.64
<b>12</b>	External Loan Re-payment (Principal & Interest)	565,403,407.96	500,000,000.00	(65,403,407.96)	502,800,318.98
	Contractual liability	738,330,633.00	850,000,000.00	111,669,367.00	1,133,058,608.22
	<b>TOTALS</b>	<b>6,276,280,494.77</b>	<b>5,500,000,000.00</b>	<b>(776,280,494.77)</b>	<b>4,904,336,822.84</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA  
REPORT OF THE AUDITOR GENERAL  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**PUBLIC DEBT CHARGES**

NOTE	TOTAL PUBLIC DEBT CHARGES	2022	
<b>12.1</b>	<b>DOMESTIC DEBT CHARGES</b>		
		<b>2022</b>	<b>2021</b>
	Budget Support Facility	1,858,897,413.00	929,448,706.45
	Excess Crude Account (ECA) Loan	1,079,671,147.08	539,835,573.54
	Commercial Agriculture Credit Scheme	879,012,196.44	879,012,196.44
	Ecological Funds	1,154,965,697.29	920,181,419.21
	<b>Sub - Total</b>	<b>4,972,546,453.81</b>	<b>3,268,477,895.64</b>
<b>12.2</b>	<b>PUBLIC DEBT CHARGES FOREIGN LOAN DEDUCTIONS</b>		
		<b>2022</b>	<b>2021</b>
	Foreign Loan (Principal & Interest ) Deductions	565,403,407.96	502,800,318.98
	<b>Sub - Total</b>	<b>565,403,407.96</b>	<b>502,800,318.98</b>
<b>12.3</b>	<b>CONTRACTUAL LIABILITIES</b>		
		<b>2022</b>	<b>2021</b>
	Contractual Liabilities	738,330,633.00	1,133,058,608.22
	<b>Sub - Total</b>	<b>738,330,633.00</b>	<b>1,133,058,608.22</b>

<b>12.4</b>			
		<b>2022</b>	<b>2021</b>
	<b>TOTAL PUBLIC DEBT CHARGES</b>	<b>6,276,280,494.77</b>	<b>4,904,336,822.84</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**CAPITAL EXPENDITURE SUMMARY**

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL EXPENDITURE 2022	%	ACTUAL EXPENDITURE 2021
1	11100100101	Government House	1,500,000,000.00	1,500,000,000.00	710,715,504.71	47.38	451,871,277.00
2	11100100201	Deputy Governor's Office	17,000,000.00	70,000,000.00	63,401,634.18	90.57	16,856,116.17
3	11100100400	Due Process & Project Monitoring Bureau	12,000,000.00	12,000,000.00	10,243,192.40	85.36	24,959,350.23
4	11100100700	Pilgrim Welfare Agency		-			-
5	11100800100	State Emergency Management Agency	100,000,000.00	100,000,000.00	96,231,956.48	96.23	45,055,367.44
6	11101300100	Administration & Finance Directorate	275,000,000.00	275,000,000.00	181,979,824.18	66.17	80,577,985.77
7	11101300600	Chieftaincy & Religious Affairs Department	2,555,000,000.00	2,760,000,000.00	2,521,586,374.60	91.36	1,759,399,028.60
8	11101800100	Special Service Directorate	151,500,000.00	191,500,000.00	159,562,247.71	83.32	96,662,501.58
9	11200100100	State House of Assembly	227,000,000.00	227,000,000.00	121,970,643.96	53.73	99,075,476.19
10	12500100100	Office of the Head of State Civil Service	10,000,000.00	10,000,000.00	9,126,325.50	91.26	2,500,000.00
11	12500100400	Directorate of Salary and Pension Administration		-	0.00		7,500,000.00
12	12500100500	Manpower Development Institute	10,000,000.00	10,000,000.00	0.00	-	-
13	14000100100	Office of the Auditor General	21,500,000.00	21,500,000.00	0.00	-	15,962,991.87
14	14000200100	Directorate of Local Government Audit	44,200,000.00	44,200,000.00	19,498,382.84	44.11	-
15	14700100100	Civil Service Commission	5,000,000.00	5,000,000.00	0.00	-	4,909,987.33

16	<b>14700200100</b>	Local Government Service Commission	30,500,000.00	30,500,000.00	11,355,251.56	37.23	-
17	<b>14800100100</b>	State Independent Electoral Commission	20,000,000.00	20,000,000.00	0.00	-	-
18	<b>21500100100</b>	Ministry of Agriculture & Natural Resources	1,130,000,000.00	1,143,000,000.00	817,391,110.75	71.51	516,108,997.88
19	<b>21502102100</b>	Jigawa State Agricultural Research Institute	105,000,000.00	105,000,000.00	14,498,306.25	13.81	25,546,173.23
20	<b>21510200100</b>	Jigawa State Agricultural & Rural Development Authority	6,841,000,000.00	6,841,000,000.00	1,678,858,438.89	24.54	2,451,946,356.45
21	<b>21511511500</b>	Farmers And Herdsman Board	477,500,000.00	477,500,000.00	440,061,882.00	92.16	21,410,321.25
22	<b>22000100100</b>	Ministry of Finance & Economic Planning	95,000,000.00	95,000,000.00	49,401,334.41	52.00	59,947,004.13
23	<b>22000300100</b>	Budget and Economic Planning Directorate	585,000,000.00	585,000,000.00	417,857,919.09	71.43	187,623,517.50
24	<b>22000800100</b>	State Internal Revenue Service	95,000,000.00	95,000,000.00	62,608,645.56	65.90	10,533,401.10
25	<b>22001200100</b>	Jigawa State Bureau of Statistics	52,000,000.00	52,000,000.00	18,320,600.00	35.23	1,334,125.32
26	<b>22200100100</b>	Ministry of Commerce, Industries and Co-operatives	2,581,500,000.00	2,681,500,000.00	1,503,967,755.40	56.09	122,468,905.00
27	<b>22200100200</b>	Mineral Resources Development Agency	67,000,000.00	67,000,000.00	54,432,736.13	81.24	26,327,408.00
28	<b>22200100300</b>	State Investment Promotion Agency	103,000,000.00	103,000,000.00	93,198,322.73	90.48	24,794,456.47
29	<b>22700600100</b>	Directorate of Economic Empowerment	1,509,400,000.00	1,509,400,000.00	1,324,048,993.64	87.72	1,161,434,325.65
30	<b>23400100100</b>	Ministry of Works & Transport	21,712,200,000.00	30,512,200,000.00	19,997,970,164.51	65.54	15,053,982,397.40
31	<b>23400400100</b>	Jigawa Roads Maintenance Agency	2,398,000,000.00	2,398,000,000.00	2,167,495,277.13	90.39	630,370,054.41

32	<b>23400800300</b>	Rural Electricity Board	1,100,000,000.00	1,111,000,000.00	989,997,751.23	89.11	1,598,308,531.42
33	<b>23400900100</b>	Fire Service Directorate	50,000,000.00	50,000,000.00		-	-
34	<b>25200100100</b>	Ministry of Water Resources	634,000,000.00	1,134,000,000.00	567,977,869.44	50.09	827,136,717.89
35	<b>25210200100</b>	Jigawa state Water Board	415,200,000.00	615,200,000.00	361,081,794.00	58.69	1,114,386,800.07
36	<b>25210300100</b>	Rural Water Supply and Sanitation Agency	1,655,700,000.00	1,905,700,000.00	1,256,572,726.82	65.94	1,997,155,167.58
37	<b>25210400100</b>	Small Town Water Supply Agency	1,694,000,000.00	1,994,000,000.00	1,573,802,912.45	78.93	1,394,078,331.36
38	<b>26000100100</b>	Ministry of Lands, Housing, Urban & Regional Planning Development	515,100,000.00	1,015,100,000.00	456,655,514.26	44.99	639,047,148.58
39	<b>26000200100</b>	Jigawa State Housing Authority	712,400,000.00	712,400,000.00	663,114,374.64	93.08	295,117,699.99
40	<b>26000300100</b>	Urban Development Board	107,000,000.00	107,000,000.00	93,632,006.35	87.51	-
41	<b>26000400100</b>	Dutse Capital Development Authority (DCDA)	71,000,000.00	71,000,000.00	69,581,906.07	98.00	39,438,500.00
42	<b>31800500100</b>	High Court of Justice	290,000,000.00	290,000,000.00	239,781,905.04	82.68	317,628,364.63
43	<b>31800600100</b>	Sharia Court of Appeal	813,000,000.00	813,000,000.00	735,955,556.17	90.52	156,426,625.28
44	<b>31801100100</b>	Judicial Service Commission	145,000,000.00	145,000,000.00	132,227,326.15	91.19	-
45	<b>32600100100</b>	Ministry of Justice	60,000,000.00	60,000,000.00	29,358,741.00	48.93	-
46	<b>51400100100</b>	Ministry of Women Affairs & Social Development	247,500,000.00	247,500,000.00	195,037,095.88	78.80	179,203,328.30
47	<b>51400100200</b>	Jigawa State Rehabilitation Board	1,511,500,000.00	1,511,500,000.00	1,464,785,433.50	96.91	42,300,355.38
48	<b>51700100100</b>	Ministry of Education, Science & Technology	1,712,300,000.00	2,262,300,000.00	1,559,251,768.32	68.92	2,380,646,759.94

49	<b>51700100200</b>	State Educational Inspectorate & Monitoring Unit	20,000,000.00	20,000,000.00	18,397,578.00	91.99	-
50	<b>51700300100</b>	State Universal Basic Education Board	10,717,900,000.00	10,789,900,000.00	9,420,971,995.02	87.31	5,061,211,274.43
51	<b>51700800100</b>	Library Board	36,000,000.00	36,000,000.00	21,365,214.00	59.35	27,787,044.59
52	<b>51701000100</b>	Agency for Mass Education	187,800,000.00	187,800,000.00	147,110,564.37	78.33	45,882,704.28
53	<b>51701100100</b>	Nomadic Education Agency	235,000,000.00	235,000,000.00	180,775,654.44	76.93	293,813,103.94
54	<b>51701800100</b>	Jigawa State Polytechnic	1,221,000,000.00	1,221,000,000.00	975,277,262.99	79.88	686,837,820.95
55	<b>51701800200</b>	Binyaminu Usman Polytechnic, Hadejia	395,000,000.00	595,000,000.00	573,863,699.04	96.45	611,137,544.74
56	<b>51701900100</b>	Jigawa State College of Education	580,800,000.00	580,800,000.00	493,198,662.97	84.92	1,096,435,431.04
57	<b>51702100100</b>	Sule Lamido University	2,665,000,000.00	2,915,000,000.00	2,560,390,540.89	87.84	1,861,250,525.08
58	<b>51705500100</b>	Science & Technical Education Board	300,000,000.00	465,000,000.00	276,768,164.11	59.52	279,502,879.48
59	<b>51705600200</b>	Dutse Model / Capital School	80,900,000.00	80,900,000.00	68,952,876.05	85.23	33,898,125.42
60	<b>51706000100</b>	Jigawa State College of Education and Legal Studies	162,200,000.00	162,200,000.00	115,159,716.34	71.00	113,939,789.49
61	<b>51706100100</b>	Institute of Information Technology	259,000,000.00	259,000,000.00	215,804,507.99	83.32	159,424,149.59
62	<b>51706300100</b>	Islamic Education Bureau	336,000,000.00	336,000,000.00	285,373,275.33	84.93	527,454,496.06
63	<b>51706400100</b>	Bamaina Academy	60,000,000.00	60,000,000.00	44,986,425.32	74.98	15,421,642.00
64	<b>51706500100</b>	Jigawa State College of Remedial Studies	300,000,000.00	300,000,000.00	109,074,930.64	36.36	64,530,944.00
65	<b>52100100100</b>	Ministry of Health	10,447,000,000.00	15,197,000,000.00	9,404,018,199.19	61.88	9,444,116,713.78
66	<b>52100200100</b>	Jigawa State Agency for the Control of AIDS	50,000,000.00	50,000,000.00	21,483,211.25	42.97	14,784,530.20
67	<b>52100300100</b>	Primary Health Care Development Agency	2,171,200,000.00	2,171,200,000.00	1,686,465,346.67	77.67	638,738,414.60

68	<b>52111600100</b>	Rasheed Shekoni Specialist Hospital	10,000,000.00	10,000,000.00	8,982,314.18	89.82	8,547,145.12
69	<b>52300100100</b>	Ministry of Information Youths, Sports and Culture	55,000,000.00	55,000,000.00	23,124,564.50	42.04	67,064,995.10
70	<b>52300200100</b>	History and Culture Bureau	5,000,000.00	25,000,000.00	22,282,115.86	89.13	4,152,378.75
71	<b>52300300100</b>	Jigawa State Television	39,000,000.00	39,000,000.00	32,621,423.43	83.64	28,799,378.36
72	<b>52300400100</b>	Jigawa State Broadcasting Corporation (Radio)	32,300,000.00	32,300,000.00	31,128,307.58	96.37	13,483,551.25
73	<b>52300500100</b>	Jigawa State Printing Press	10,000,000.00	10,000,000.00	8,123,587.96	81.24	-
74	<b>52300700100</b>	Jigawa State Sports Council	27,000,000.00	27,000,000.00	24,089,851.94	89.22	29,758,604.54
75	<b>53500100100</b>	Ministry of Environment	5,670,000,000.00	5,670,000,000.00	3,297,042,320.81	58.15	376,129,935.32
76	<b>53501600100</b>	Jigawa State Environmental Protection Agency (JISEPA)	25,000,000.00	25,000,000.00	23,606,259.69	94.43	14,015,811.25
77	<b>53505600100</b>	Alternative Energy Agency	234,000,000.00	234,000,000.00	119,844,906.25	51.22	14,201,074.30
78	<b>55100100100</b>	Ministry Of Local Government	40,900,000.00	40,900,000.00	30,891,285.91	75.53	-
		<b>Consolidated Performance</b>	<b>90,837,000,000.00</b>	<b>107,816,000,000.00</b>	<b>73,175,772,268.65</b>	<b>67.87</b>	<b>55,412,351,864.05</b>

### CAPITAL EXPENDITURE SUMMARY

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL EXPENDITURE 2022	%	ACTUAL EXPENDITURE 2021
1	01	Administration Sector	4,978,700,000.00	5,276,700,000.00	3,905,671,338.12	74.02	2,605,330,082.18
2	02	Economic Sector	44,706,000,000.00	55,380,000,000.00	34,672,528,341.75	62.61	28,198,496,340.68
3	03	Law and Justice Sector	1,308,000,000.00	1,308,000,000.00	1,137,323,528.36	86.95	474,054,989.91

4	04	Social Sector	39,844,300,000.00	45,851,300,000.00	33,460,249,060.42	72.98	24,134,470,451.28
		<b>Grand Total</b>	<b>90,837,000,000.00</b>	<b>107,816,000,000.00</b>	<b>73,175,772,268.65</b>	<b>67.87</b>	<b>55,412,351,864.05</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**CAPITAL EXPENDITURE DETAILS**

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	FINAL BUDGET 2022 ₦	ACTUAL EXPENDITURE 2022	%	ACTUAL EXPENDITURE 2021
		<b>Consolidated Performance</b>	<b>107,816,000,000.00</b>	<b>73,175,772,268.65</b>	<b>67.87</b>	<b>55,412,351,864.05</b>
	<b>11100100101</b>	<b>Government House</b>	<b>1,425,000,000.00</b>	<b>710,713,504.71</b>	<b>49.87</b>	<b>451,871,277.27</b>
	10011	Procurement of Official & Utility Vehicles for Government Agencies and Purchase of Office Furniture & Equipment	300,000,000.00	253,408,170.95	84.47	274,820,374.78
	10114	Government House Projects (Constructions and Renovations)	1,125,000,000.00	457,305,333.76	40.65	177,050,902.49
	<b>11100100201</b>	<b>Deputy Governor's Office</b>	<b>92,000,000.00</b>	<b>63,401,634.18</b>	<b>68.91</b>	<b>16,856,116.17</b>
	10000	Deputy Governor's Office Special Expenditure	92,000,000.00	63,401,634.18	68.91	16,856,116.17
	<b>11100100400</b>	<b>Due Process &amp; Project Monitoring Bureau</b>	<b>12,000,000.00</b>	<b>10,243,192.40</b>	<b>85.36</b>	<b>24,959,350.00</b>
	60312	Special Expenditure	12,000,000.00	10,243,192.40	85.36	24,959,350.00
	<b>11100100700</b>	<b>Pilgrim Welfare Agency</b>	-			-
	10039	Pilgrims Welfare Agency (Special Expenditure Provision)	-			
	<b>11100800100</b>	<b>State Emergency Management Agency</b>	<b>100,000,000.00</b>	<b>96,231,956.48</b>	<b>96.23</b>	<b>45,055,367.44</b>
	10017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000.00	96,231,956.48	96.23	45,055,367.44
	<b>11101300100</b>	<b>Administration &amp; Finance Directorate</b>	<b>275,000,000.00</b>	<b>181,989,824.18</b>	<b>66.18</b>	<b>80,577,985.77</b>
	10001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	28,000,000.00	9,750,330.00	34.82	11,626,954.49
	10002	Administration & Finance (Special Expenditure)	212,000,000.00	147,091,425.31	69.38	68,951,031.28

10019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000.00	10,000,000.00	100.00	-
10041	Support to Galaxy II Operations	25,000,000.00	15,148,068.87	60.59	-
<b>11101300600</b>	<b>Chieftaincy &amp; Religious Affairs Department</b>	<b>2,555,000,000.00</b>	<b>2,521,586,374.60</b>	<b>98.69</b>	<b>1,759,399,028.60</b>
10038	Religious Affairs Projects	2,555,000,000.00	2,521,586,374.60	98.69	1,759,399,028.60
<b>11101800100</b>	<b>Special Service Directorate</b>	<b>191,500,000.00</b>	<b>189,562,247.71</b>	<b>98.99</b>	<b>96,662,501.58</b>
10014	Provision Security Installations and Equipment	191,500,000.00	189,562,247.71	98.99	96,662,501.58
<b>11200100100</b>	<b>State House of Assembly</b>	<b>183,000,000.00</b>	<b>182,970,643.96</b>	<b>99.98</b>	<b>99,075,476.19</b>
10010	House of Assembly Project & Other Asset Acquisitions	183,000,000.00	182,970,643.96	99.98	99,075,476.19
<b>12500100100</b>	<b>Office of the Head of State Civil Service</b>	<b>10,000,000.00</b>	<b>9,126,325.50</b>	<b>91.26</b>	<b>2,500,000.00</b>
10003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000.00	9,126,325.50	91.26	2,500,000.00
<b>12500100400</b>	<b>Directorate of Salary and Pension Administration</b>	-	-	<b>0.00</b>	<b>7,500,000.00</b>
10037	Salary and Pension Administration (Special Expenditure)	10t			7,500,000.00
<b>12500100500</b>	<b>Manpower Development Institute</b>	<b>10,000,000.00</b>	-	<b>0.00</b>	-
10016	Manpower Development Institute Projects & Programmes	10,000,000.00			-
<b>14000100100</b>	<b>Office of the Auditor General</b>	<b>21,500,000.00</b>	-	<b>0.00</b>	<b>15,963,000.00</b>
10018	Office For Resident Auditors	21,500,000.00			15,963,000.00
<b>14000200100</b>	<b>Directorate of Local Government Audit</b>	<b>44,200,000.00</b>	<b>19,498,382.84</b>	<b>44.11</b>	-
10006	Directorate Of Local Government Audit Programmes	44,200,000.00	19,498,382.84	44.11	-
<b>14700100100</b>	<b>Civil Service Commission</b>	<b>5,000,000.00</b>	-		<b>4,909,987.33</b>
10007	Civil Service Commission (Special Expenditure)	5,000,000.00			4,909,987.33

<b>14700200100</b>	<b>Local Government Service Commission</b>	<b>30,500,000.00</b>	<b>-</b>		<b>-</b>
10008	Local Government Service Commission (Special Expenditure)	30,500,000.00			-
<b>14800100100</b>	<b>State Independent Electoral Commission</b>	<b>20,000,000.00</b>	<b>-</b>		<b>-</b>
10009	State Independent Electoral Commission Headquarters	20,000,000.00			-
<b>21500100100</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>1,130,000,000.00</b>	<b>817,391,110.75</b>	<b>72.34</b>	<b>516,108,997.88</b>
20005	Purchase Of Grains For Buffer Stock	-			860,803.74
20006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	-			1,664,987.16
20009	Food and Nutrition Agric. Support & Interventions	10,000,000.00			-
20010	Agricultural Planning and Information System Development	5,000,000.00	4,730,262.28	94.61	-
20014	Field Crop Protection and Termite Control	10,000,000.00	7,004,350.24	70.04	5,904,301.03
20015	Horticultural Crops Development	12,000,000.00			-
20016	Fertilizer Procurement	35,000,000.00			30,530,053.17
20017	Crop Rehabilitation Programme	510,000,000.00	375,695,982.54		275,532,161.25
20018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000.00	4,662,500.00	46.63	4,388,056.00
20020	Veterinary Clinics	26,000,000.00	21,058,275.40	80.99	-
20022	Disease Control and Eradication Scheme	30,000,000.00			4,500,500.00
20026	Livestock Investigation and Breeding Centres	323,500,000.00	269,578,664.14	83.33	154,832,506.23
20028	Fish Seedling Multiplication	10t			-
20029	Artisan Fisheries Development	7,000,000.00			-
20030	Meat Inspection and Hygiene Promotion	87,000,000.00	81,152,593.41	93.28	7,886,629.30
20031	Avian Influenza Control Project	5,000,000.00			-
20033	Borehole - Based Minor Irrigation Scheme	54,500,000.00	49,873,582.66	91.51	30,009,000.00
20038	Agricultural Shows and Exhibitions	5,000,000.00	3,634,900.08	72.70	-
<b>21502102100</b>	<b>Jigawa State Agricultural Research Institute</b>	<b>105,000,000.00</b>	<b>14,498,306.25</b>	<b>13.81</b>	<b>25,546,173.25</b>

20011	Jigawa State Agricultural Research Institute	105,000,000.00	14,498,306.25	13.81	25,546,173.25
<b>21510200100</b>	<b>Jigawa State Agricultural &amp; Rural Development Authority</b>	<b>6,841,000,000.00</b>	<b>1,678,858,438.89</b>	<b>24.54</b>	<b>2,451,946,356.45</b>
20000	Agricultural Development and Extension (JARDA)	625,000,000.00	144,414,245.34	23.11	471,638,753.51
20001	Climate Change and Adaptation Project (IFAD)	10,000,000.00			1,884,149,558.45
20002	Fadama III Development Project (World Bank)	1,332,000,000.00	593,406,625.55	44.55	24,106,352.69
20003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	3,030,000,000.00			72,051,691.80
20004	Agricultural Transformation Support Project (AfDB)	1,774,000,000.00	923,037,868.00	52.03	-
20007	Food & Nutrition (Agric-related) Programme	6,000,000.00			-
20008	Sasakawa Agricultural Support Projects	24,000,000.00	17,999,700.00	75.00	-
20037	National Programme for Food Security	40,000,000.00			-
<b>21511511500</b>	<b>Farmers And Herdsman Board</b>	<b>477,500,000.00</b>	<b>440,061,882.00</b>	<b>92.16</b>	<b>21,410,321.25</b>
20032	Development Of Farm Settlement and Grazing Reserves	477,500,000.00	440,061,882.00	92.16	21,410,321.25
<b>22000100100</b>	<b>Ministry of Finance &amp; Economic Planning</b>	<b>95,000,000.00</b>	<b>49,401,334.41</b>	<b>52.00</b>	<b>59,947,004.13</b>
10020	Ministry of Finance SIFMIS Project & Treasury Computerization	35,000,000.00	25,836,548.97	73.82	-
10021	Ministry Of Finance (Special Expenditure)	10,000,000.00			1,530,255.35
20065	Ministry of Finance Incorporated Investment Fund	50,000,000.00	23,564,785.44		58,416,748.78
<b>22000300100</b>	<b>Budget and Economic Planning Directorate</b>	<b>585,000,000.00</b>	<b>437,857,919.09</b>	<b>74.85</b>	<b>187,623,517.50</b>
10025	Social and Economic Studies Research	8,000,000.00	366,129.04	4.58	-
10026	Budget Computerization and SIFMIS Project	5,000,000.00			-
10028	Sustainable Development Goals Coordination and Monitoring	500,000,000.00	437,491,790.05	87.50	-
10029	SOCU State Social Register Development and Maintenance	30,000,000.00			8,725,950.00

10031	Food and Nutrition Programme (Co-Ordination and Monitoring)	22,000,000.00			-
10033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	20,000,000.00			6,065,400.00
10034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	10t			172,832,167.50
<b>22000800100</b>	<b>State Internal Revenue Service</b>	<b>95,000,000.00</b>	<b>62,608,645.56</b>	<b>65.90</b>	<b>10,533,400.00</b>
10022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	50,000,000.00	32,355,645.56	64.71	10,533,400.00
10023	Internal Revenue Service Security Documents	40,000,000.00	30,253,000.00	75.63	-
10024	Internal Revenue Service Stamp Duty Machine	5,000,000.00		0.00	-
<b>22001200100</b>	<b>Jigawa State Bureau of Statistics</b>	<b>52,000,000.00</b>	<b>18,320,600.00</b>	<b>35.23</b>	<b>1,334,125.32</b>
10027	Statistical Surveys and Publications	52,000,000.00	18,320,600.00	35.23	1,334,125.32
<b>22200100100</b>	<b>Ministry of Commerce, Industries and Co-operatives</b>	<b>2,581,500,000.00</b>	<b>1,503,967,755.40</b>	<b>58.26</b>	<b>122,368,905.00</b>
20050	Business Development Support Services	1,735,500,000.00	772,605,240.54	44.52	67,869,561.91
20053	Maigatari Trade - Free Zone Project	62,000,000.00			-
20054	Major Markets Development	173,000,000.00	159,806,643.34	92.37	6,456,000.00
20055	Consumer Protection Committee Activities	25,500,000.00	23,060,835.50	90.43	10,378,639.91
20064	Tourism Promotion Activities	51,000,000.00	47,345,621.74	92.83	11,535,950.00
20066	Trade Fairs, Road Shows and Business Promotion Support	23,000,000.00	19,086,265.55	82.98	10,501,753.18
20067	Nigeria-Niger Economic and Trade Development Corridor	11,500,000.00	9,456,235.37	82.23	4,120,500.00
20070	Establishment of Industrial Cluster Layouts	500,000,000.00	472,606,913.36	94.52	11,506,500.00
<b>22200100200</b>	<b>Mineral Resources Development Agency</b>	<b>67,000,000.00</b>	<b>54,432,736.13</b>	<b>81.24</b>	<b>28,327,408.00</b>
20062	Raw Materials Display Centre	1,000,000.00	957,357.81	95.74	1,654,876.44
20063	Solid Minerals Development	66,000,000.00	53,475,378.32	81.02	26,672,531.56

<b>22200100300</b>	<b>State Investment Promotion Agency</b>	<b>103,000,000.00</b>	<b>93,198,322.73</b>	<b>90.48</b>	<b>24,794,456.47</b>
20068	Investment Promotion / One-Stop-Shop Support Services	103,000,000.00	93,198,322.73	90.48	24,794,456.47
<b>22700600100</b>	<b>Directorate of Economic Empowerment</b>	<b>1,509,400,000.00</b>	<b>1,324,048,993.64</b>	<b>87.72</b>	<b>1,161,434,325.65</b>
20056	Development and Support to Business Cooperatives for Economic Empowerment	100,000,000.00	79,608,636.79	79.61	119,453,030.81
20057	Development and Maintenance of Skills Acquisition Centers	138,000,000.00	121,684,895.45	88.18	23,753,951.24
20058	Micro Credit and Business Start-ups Support	551,000,000.00	522,024,755.90	94.74	217,943,705.15
20060	Agro-Processing Equipment Leasing	106,000,000.00	2,445,000.00	2.31	713,529,687.00
20061	Women and Youths Artisans and Skills Development Initiatives	614,400,000.00	598,285,705.50	97.38	86,753,951.45
<b>23400100100</b>	<b>Ministry of Works &amp; Transport</b>	<b>21,712,200,000.00</b>	<b>19,997,970,164.51</b>	<b>92.10</b>	<b>15,053,982,397.40</b>
20300	Construction Of Bridges and Major Culverts	200,000,000.00	185,634,099.30	92.82	33,398,151.75
20301	Upgrading Of Rural (Feeder) Roads	500,000,000.00	495,013,379.29	99.00	72,806,602.37
20302	Road and Other Projects Consultancies	200,000,000.00	249,169,993.12	124.58	291,883,834.03
20306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	400,000,000.00	367,954,532.88		-
20307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	10t			-
20309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	200,000,000.00	152,579,008.39	76.29	3,235,933,944.19
20314	Kijawal - Dabi Road	50,000,000.00			-
20318	Girimbo - Gantsa - Sara Road	400,000,000.00	321,456,825.35		-
20324	State Capital Road Networks	4,156,000,000.00	3,952,721,970.84	95.11	2,047,306,068.19
20325	Construction of Township Roads	2,200,000,000.00	2,194,822,331.83	99.76	2,575,291,028.76
20328	Feeder Roads Project	6,489,000,000.00	6,353,927,854.65		-
20329	Dutse Airport Projects	200,000,000.00	101,537,725.73	50.77	-
20331	State Driving School	18,000,000.00			-
20332	Vehicle Inspection Office Operations	10,000,000.00			-
20334	Ringim - Facawa - Doko Road	2,400,000,000.00	2,282,998,432.30	95.12	1,413,412,019.09
20335	Kwanar Kuka - Tafa Road	200,000,000.00			-

20336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	200,000,000.00	135,222,645.85		-
20337	Gwaram - Basirka Road	400,000,000.00	318,345,763.09	79.59	4,556,271,076.99
20338	Hadejia - Garun Gabas Road	500,000,000.00	476,653,738.44		-
20339	Maigatari - Babura Road	500,000,000.00	399,357,152.32		-
20341	Arbus - Girbobo Road	200,000,000.00			-
20342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	200,000,000.00	174,365,475.52		-
20343	Daguma - Garin Kosau Road	200,000,000.00	191,851,553.47	95.93	-
20344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	200,000,000.00	183,654,285.55		-
20345	Koko - Fayamfayam Road	321,000,000.00	140,515,662.20	43.77	249,899,584.27
20346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	200,000,000.00	198,357,159.22		-
20516	Provision Of Street Lights In Urban Centres	1,015,200,000.00	977,372,767.80	96.27	543,237,648.60
20517	Dutse Street Lights	153,000,000.00	144,457,807.37	94.42	34,542,439.16
<b>23400400100</b>	<b>Jigawa Roads Maintenance Agency</b>	<b>2,398,000,000.00</b>	<b>2,167,495,277.13</b>	<b>90.39</b>	<b>630,370,054.41</b>
20322	Special Roads Routine Maintenance	2,248,000,000.00	1,939,030,314.52	86.26	553,687,617.75
20323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000.00	32,954,329.59	65.91	47,455,936.66
20326	Maintenance of Township Roads	100,000,000.00	195,510,633.02	195.51	29,226,500.00
<b>23400800300</b>	<b>Rural Electricity Board</b>	<b>1,100,000,000.00</b>	<b>989,997,751.23</b>	<b>90.00</b>	<b>1,598,308,531.42</b>
20100	New Rural Electrification Projects	375,000,000.00	329,633,586.42	87.90	561,598,049.45
20101	Completion Of Ongoing Electrification Projects	475,000,000.00	465,522,808.27	98.00	189,259,149.29
20102	Maintenance / Upgrading Of Existing Electrification Projects	150,000,000.00	96,209,846.12	64.14	393,069,819.07
20104	Electrification Projects Plants and Equipments	100,000,000.00	98,631,510.42	98.63	454,381,513.61
<b>23400900100</b>	<b>Fire Service Directorate</b>	<b>50,000,000.00</b>	-		-
10012	Procurement Of Fire Fighting Vehicles and Equipment	30,000,000.00			-
10013	State Fire Service Headquarter	20,000,000.00			-
<b>25200100100</b>	<b>Ministry of Water Resources</b>	<b>634,000,000.00</b>	<b>567,977,869.44</b>	<b>89.59</b>	<b>827,136,717.89</b>

20410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	5,000,000.00	4,232,071.17	84.64	297,526,321.54
20421	Greater Dutse Water Supply Scheme	430,000,000.00	374,848,570.70	87.17	414,983,706.30
20422	Rehabilitation Of Existing Dams	63,000,000.00	61,048,250.22	96.90	73,976,528.94
20423	Hydro-Metrological Stations	65,000,000.00	58,330,863.26	89.74	16,896,542.34
20426	Water Sector Policy Planning, Monitoring and Evaluation	71,000,000.00	69,518,114.09	97.91	23,753,618.77
<b>25210200100</b>	<b>Jigawa state Water Board</b>	<b>415,200,000.00</b>	<b>361,081,794.00</b>	<b>86.97</b>	<b>1,114,386,800.07</b>
20413	Shuwarin Water Supply Scheme	2,600,000.00			-
20414	Water Supply To New Layouts and Low Cost Housing Estates.	13,000,000.00	9,581,043.00	73.70	-
20415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	208,000,000.00	193,748,082.38	93.15	1,056,279,975.37
20416	Rehabilitation Of Existing Urban Water Supply Schemes	52,000,000.00	25,660,688.52	49.35	58,106,824.70
20417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	30,400,000.00	29,971,000.00	98.59	-
20419	Rehabilitation and Additional Boreholes To Existing Water Scheme	91,000,000.00	87,442,750.10	96.09	-
20420	FGN-Supported 3rd-National Urban Water Sector Reform Program	15,600,000.00	14,678,230.00	94.09	-
20424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	2,300,000.00			-
20425	Reinforcement Of Kazaure Regional Water Supply Schemes	300,000.00			-
<b>25210300100</b>	<b>Rural Water Supply and Sanitation Agency</b>	<b>1,655,700,000.00</b>	<b>1,256,572,726.82</b>	<b>75.89</b>	<b>1,997,155,167.58</b>
20400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	39,000,000.00	38,656,327.49	99.12	-
20401	Rural Water Supply Projects	1,051,700,000.00	961,870,371.74	91.46	1,247,871,219.89
20402	Food and Nutrition ( Water & Sanitation Related) Programmes	10,000,000.00	9,552,057.63	95.52	-
20403	Water Sanitation and Hygiene Promotion	155,000,000.00	152,953,802.96	98.68	51,754,695.13
20427	PE-WASH Programme and Projects	400,000,000.00	93,540,167.00	23.39	697,529,252.56
<b>25210400100</b>	<b>Small Town Water Supply Agency</b>	<b>1,694,000,000.00</b>	<b>1,573,802,912.45</b>	<b>92.90</b>	<b>1,394,078,331.36</b>

20404	Rehabilitation Of Existing Small Towns Water Supply Schemes	260,000,000.00	245,772,697.76	94.53	278,013,867.75
20406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	10,000,000.00	9,732,933.25	97.33	707,451.75
20407	Establishment Of New Motorised Water Schemes In Small Towns	-			12,954,636.89
20408	Installation Of Solar Based Power Plants	1,368,000,000.00	1,276,464,176.88	93.31	1,042,906,040.86
20411	STOWA Water Supply Inventory, Planning, and M & E Activities	51,000,000.00	36,851,335.33	72.26	59,180,203.48
20412	Power Connection To Water Supply Schemes	5,000,000.00	4,981,769.23	99.64	316,130.63
<b>26000100100</b>	<b>Ministry of Lands, Housing, Urban &amp; Regional Planning Development</b>	<b>515,100,000.00</b>	<b>477,655,848.12</b>	<b>92.73</b>	<b>639,047,148.58</b>
20500	New Government House (Existing & Additional Structures and Facilities)	-			9,873,525.00
20501	Commissioners Residences (G-9 Quarters)	10t	21,000,333.86		12,630,982.66
20518	Land and Property Compensation	300,000,000.00	258,422,008.36	86.14	430,942,660.69
20519	Systematic Land Registration and Land Management Information System	5,000,000.00	4,794,814.75	95.90	34,412,857.39
20520	Development Of Layouts and Acquired Lands	45,000,000.00	37,916,042.12	84.26	13,047,084.97
20521	Aerial Photography and Mapping	2,000,000.00		0.00	-
20522	Acquisition Of Lithographic and Survey Equipment	5,000,000.00	4,586,234.91	91.72	6,739,399.76
20523	Ministry Of Lands Headquarters and Zonal Land Registries	3,100,000.00	2,906,255.22	93.75	14,391,965.96
20524	Legislative Staff Quarter, Dutse	5,000,000.00			4,035,857.45
20526	Establishment of GIS Unit	150,000,000.00	148,030,158.90	98.69	112,972,814.70
<b>26000200100</b>	<b>Jigawa State Housing Authority</b>	<b>712,400,000.00</b>	<b>663,114,374.64</b>	<b>93.08</b>	<b>295,117,699.99</b>
20502	Low Cost Housing Scheme	73,400,000.00	68,979,770.67	93.98	123,010,837.57
20503	Commercial Low-cost Housing Scheme	639,000,000.00	594,134,603.97	92.98	172,106,862.42
<b>26000300100</b>	<b>Urban Development Board</b>	<b>107,000,000.00</b>	<b>93,632,006.35</b>	<b>87.51</b>	<b>-</b>
20511	Development of Master Plan For Urban Centres	48,000,000.00	39,854,325.00	83.03	-
20513	Urban Development Engineering Workshop, Equipment and Materials	38,000,000.00	33,254,125.28	87.51	-

20515	Urban Development Plants & Development Control Equipment and Materials	21,000,000.00	20,523,556.07	97.73	-
<b>26000400100</b>	<b>Dutse Capital Development Authority (DCDA)</b>	<b>71,000,000.00</b>	<b>69,581,906.07</b>	<b>98.00</b>	<b>39,438,500.00</b>
20514	State Capital Development Projects	71,000,000.00	69,581,906.07	98.00	39,438,500.00
<b>31800500100</b>	<b>High Court of Justice</b>	<b>289,999,000.00</b>	<b>239,781,905.04</b>	<b>82.68</b>	<b>317,628,364.63</b>
20504	High Court Judge Houses	135,233,000.00	111,458,419.70	82.42	24,658,051.89
40002	Magistrate Courts and Other Court Buildings (Rehabilitation)	64,185,000.00	62,208,035.34	96.92	24,272,145.53
40003	High Court Of Justice (Special Expenditure)	90,581,000.00	66,115,450.00	72.99	268,698,167.21
<b>31800600100</b>	<b>Sharia Court of Appeal</b>	<b>813,000,000.00</b>	<b>735,955,556.17</b>	<b>90.52</b>	<b>156,426,625.28</b>
20509	Renovation Of Shari'a Courts Residences	200,000,000.00	187,254,123.00	93.63	59,876,125.28
40004	Sharia Courts Structures	240,000,000.00	210,903,901.69	87.88	96,550,500.00
40005	Sharia Court Of Appeal	373,000,000.00	337,797,531.48	90.56	-
<b>31801100100</b>	<b>Judicial Service Commission</b>	<b>145,000,000.00</b>	<b>132,227,326.15</b>	<b>91.19</b>	<b>-</b>
40001	Judicial Service Commission Headquarters	145,000,000.00	132,227,326.15	91.19	-
<b>32600100100</b>	<b>Ministry of Justice</b>	<b>60,000,000.00</b>	<b>29,358,741.00</b>	<b>48.93</b>	<b>-</b>
40007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000.00	29,358,741.00	48.93	-
<b>51400100100</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>247,500,000.00</b>	<b>195,037,095.88</b>	<b>78.80</b>	<b>179,203,328.30</b>
60300	Women Development Programme	158,000,000.00	135,372,968.16	85.68	167,072,328.30
60301	Reformatory School K/Hausa	17,000,000.00			600,000.00
60302	Child Development Programme	13,500,000.00	12,608,158.25	93.39	1,985,000.00
60304	Planning Research & Statistics for Women and Social Development	7,000,000.00	6,894,123.89	98.49	700,000.00
60306	V V F Hostel Jahun	5,000,000.00			752,000.00
60308	Hospital-Based & Zonal Social Welfare Operations	37,000,000.00	32,311,589.35	87.33	1,634,000.00
60314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000.00	7,850,256.23	78.50	6,460,000.00
<b>51400100200</b>	<b>Jigawa State Rehabilitation Board</b>	<b>1,511,500,000.00</b>	<b>1,464,785,433.50</b>	<b>96.91</b>	<b>42,300,355.38</b>

60310	Social Assistance & Social Welfare Program Activities	1,445,000,000.00	1,406,485,580.84	97.33	33,780,255.38
60311	Social Rehabilitation Programme Activities	66,500,000.00	58,299,852.66	87.67	8,520,100.00
<b>51700100100</b>	<b>Ministry of Education, Science &amp; Technology</b>	<b>1,712,300,000.00</b>	<b>1,559,251,768.32</b>	<b>91.06</b>	<b>2,380,646,759.94</b>
60014	Development and Maintenance of Senior Secondary School Structures and Facilities	758,600,000.00	695,174,269.74	91.64	1,667,053,324.63
60015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000.00	96,076,334.35	96.08	110,376,440.00
60016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	250,000,000.00	246,668,541.60	98.67	360,417,298.18
60017	Ministry of Education State Headquarters and Zonal Offices	503,700,000.00	421,907,256.70	83.76	3,000,000.00
60037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	10t			-
60038	Establishment of Jigawa State College of Remedial Studies, Babura	-			105,502,059.29
60045	Education Sector Planning Research and Statistics				10,834,342.11
60046	Senior Secondary Teacher Capacity Development	100,000,000.00	99,425,365.93	99.43	123,463,295.73
<b>51700100200</b>	<b>State Educational Inspectorate &amp; Monitoring Unit</b>	<b>20,000,000.00</b>	<b>18,397,578.00</b>	<b>91.99</b>	<b>-</b>
60040	State Educational Inspectorate and Monitoring Unit Programme	20,000,000.00	18,397,578.00	91.99	-
<b>51700300100</b>	<b>State Universal Basic Education Board</b>	<b>10,717,900,000.00</b>	<b>9,420,971,995.02</b>	<b>87.90</b>	<b>5,061,211,274.42</b>
60002	Basic Education - Provision Primary & Junior Secondary Structures	2,320,000,000.00	1,937,639,171.06	83.52	2,732,284,515.17
60004	Basic Education Teacher Quality Improvement Activities	70,000,000.00	69,038,626.54	98.63	18,397,192.97
60005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	818,000,000.00	595,632,984.24	72.82	413,110,768.80

60006	Islamic / Quranic Education for Primary & Junior Secondary Schools	1,256,900,000.00	715,316,114.71	56.91	435,265,930.33
60007	Procurement of Instructional Materials	333,400,000.00	214,015,822.63	64.19	310,244,317.08
60008	Basic Education Food and Nutrition Interventions and Support	55,000,000.00	41,932,145.00	76.24	7,814,860.31
60010	UBEC Basic Education Special Intervention Programme (Capacity Building)	200,000,000.00	155,329,863.00	77.66	20,347,144.59
60039	Special (Basic ) Education Programme	36,000,000.00			-
60043	Procurement of ICT Equipment for Basic Education Development	160,000,000.00			40,000.00
60044	Basic Education School Furniture (Procurement & Repairs)	968,600,000.00	787,667,643.00	81.32	72,154,484.09
60048	World bank Supported Better Education Service Delivery for All (BESDA) Project	4,500,000,000.00	4,904,399,624.84	108.99	1,051,552,061.08
<b>51700800100</b>	<b>Library Board</b>	<b>36,000,000.00</b>	<b>21,365,214.00</b>	<b>59.35</b>	<b>27,787,044.78</b>
60033	Development of Libraries	36,000,000.00	21,365,214.00	59.35	27,787,044.78
<b>51701000100</b>	<b>Agency for Mass Education</b>	<b>187,800,000.00</b>	<b>147,110,564.37</b>	<b>78.33</b>	<b>45,882,704.28</b>
60032	Adult Mass Literacy Programme	76,500,000.00	49,246,200.00	64.37	26,986,200.00
60034	Basic and Post Literacy Remedial & Continuing Education	87,200,000.00	78,503,828.45	90.03	16,695,704.28
60035	Women Vocational Education Centres	24,100,000.00	19,360,535.92	80.33	2,200,800.00
<b>51701100100</b>	<b>Nomadic Education Agency</b>	<b>235,000,000.00</b>	<b>180,775,654.44</b>	<b>76.93</b>	<b>293,813,103.94</b>
60011	Nomadic Basic Education Projects (Structures and Facilities)	120,900,000.00	90,805,773.19	75.11	178,501,078.80
60012	Nomadic Basic Education (Furniture and Instructional Materials)	114,100,000.00	89,969,881.25	78.85	115,312,025.14
<b>51701800100</b>	<b>Jigawa State Polytechnic</b>	<b>1,021,000,000.00</b>	<b>975,277,262.99</b>	<b>95.52</b>	<b>686,837,820.95</b>
60027	Jigawa State Polytechnic Projects	1,021,000,000.00	975,277,262.99	95.52	686,837,820.95
<b>51701800200</b>	<b>Binyaminu Usman Polytechnic, Hadejia</b>	<b>595,000,000.00</b>	<b>573,863,699.04</b>	<b>96.45</b>	<b>611,137,544.74</b>
60030	Binyaminu Usman Polytechnic Programmes	595,000,000.00	573,863,699.04	96.45	611,137,544.74
<b>51701900100</b>	<b>Jigawa State College of Education</b>	<b>580,800,000.00</b>	<b>493,198,662.97</b>	<b>84.92</b>	<b>1,096,435,431.14</b>
60025	College Of Education (Projects and Programmes )	580,800,000.00	493,198,662.97	84.92	1,096,435,431.14
<b>51702100100</b>	<b>Sule Lamido University</b>	<b>2,665,000,000.00</b>	<b>2,660,390,540.89</b>	<b>99.83</b>	<b>1,861,250,525.08</b>

60031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,665,000,000.00	2,660,390,540.89	99.83	1,861,250,525.08
<b>51705500100</b>	<b>Science &amp; Technical Education Board</b>	<b>300,000,000.00</b>	<b>276,768,164.11</b>	<b>92.26</b>	<b>279,502,879.48</b>
60019	Science and Technical Schools Structures and Facilities	180,000,000.00	173,833,667.48	96.57	123,546,259.00
60020	Procurement Schools Furniture for Science, Technical and Vocational Schools	35,000,000.00	29,905,326.50	85.44	24,790,317.86
60021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000.00	3,945,325.36	78.91	-
60022	Establishment / Upgrading of Science, Technical & Vocational Schools	80,000,000.00	69,083,844.77	86.35	131,166,302.62
<b>51705600200</b>	<b>Dutse Model / Capital School</b>	<b>80,900,000.00</b>	<b>68,952,876.05</b>	<b>85.23</b>	<b>33,898,125.42</b>
60018	Dutse Model & Capital Schools Projects	80,900,000.00	68,952,876.05	85.23	33,898,125.42
<b>51706000100</b>	<b>Jigawa State College of Education and Legal Studies</b>	<b>162,200,000.00</b>	<b>115,159,716.34</b>	<b>71.00</b>	<b>113,939,789.49</b>
60028	College Of Islamic Legal Studies Programmes	162,200,000.00	115,159,716.34	71.00	113,939,789.49
<b>51706100100</b>	<b>Institute of Information Technology</b>	<b>259,000,000.00</b>	<b>215,804,507.99</b>	<b>83.32</b>	<b>159,424,149.59</b>
60029	Institute For Information Technology Projects	259,000,000.00	215,804,507.99	83.32	159,424,149.59
<b>51706300100</b>	<b>Islamic Education Bureau</b>	<b>336,000,000.00</b>	<b>285,373,275.33</b>	<b>84.93</b>	<b>527,454,496.06</b>
60023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	268,000,000.00	246,137,862.33	<b>91.84</b>	512,458,245.59
60036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	68,000,000.00	39,235,413.00	<b>57.70</b>	14,996,250.47
<b>51706400100</b>	<b>Bamaina Academy</b>	<b>60,000,000.00</b>	<b>44,986,425.32</b>	<b>74.98</b>	<b>15,421,642.00</b>
60009	Bamaina Academy Projects	60,000,000.00	44,986,425.32	74.98	15,421,642.00
<b>51706500100</b>	<b>Jigawa State College of Remedial Studies</b>	<b>300,000,000.00</b>	<b>109,074,930.64</b>	<b>36.36</b>	<b>64,530,943.51</b>

60041	Jigawa State College of Remedial Studies Projects & Programmes	300,000,000.00	109,074,930.64	36.36	64,530,943.51
<b>52100100100</b>	<b>Ministry of Health</b>	<b>10,447,000,000.00</b>	<b>9,679,439,611.65</b>	<b>92.65</b>	<b>9,444,116,713.78</b>
60204	Establishment Of Operational Research Unit	10t			-
60206	World Bank Supported Save One Million Lives Health Program	200,000,000.00	195,257,939.00	97.63	316,268,134.66
60211	Malaria Control Booster Programme	10,000,000.00	8,061,897.94	80.62	5,177,378.67
60212	HIV / AIDS Control Complementary Programme	10,000,000.00	9,375,207.49	93.75	-
60213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000.00	21,065,840.41	70.22	-
60215	Establishment Of Health & Demographic Research Centre	10t			-
60216	Health Management Information Dbase Development	14,000,000.00	8,118,999.52	57.99	-
60218	Improvement Of General Hospitals	6,347,000,000.00	5,949,248,720.47	93.73	3,879,165,047.33
60219	Ophthalmic Unit In Some General Hospitals	20,000,000.00	11,685,428.96	58.43	-
60220	Psychiatric Hospital Kazaure	10,000,000.00	9,321,597.45	93.22	-
60221	Primary Eye Care Onchocerciasis	15,000,000.00			17,032,450.00
60222	Jigawa State Drug Management Agency ( J I M S O )	44,000,000.00	39,944,247.79	90.78	43,711,471.46
60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,935,000,000.00	1,843,116,930.21	95.25	1,704,879,400.33
60225	Free Maternal and Child Health Programme in Secondary Hospitals	780,000,000.00	733,556,534.27	94.05	237,146,953.77
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	240,000,000.00	182,821,565.95	76.18	17,679,343.26
60228	College Of Nursing & Midwifery B/Kudu	112,000,000.00	22,804,585.75	20.36	17,481,540.50
60229	School Of Health Technology Jahun	50,000,000.00	80,750,632.52	161.50	31,545,375.55
60230	School Of Nursing Hadejia	30,000,000.00	7,460,100.00	24.87	11,917,521.02
60231	School of Midwifery Babura Projects	500,000,000.00	464,964,678.17	92.99	684,311,913.70
60232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	10t			2,284,189,333.16
60234	Infectious Diseases Hospital	100,000,000.00	91,884,705.75	91.88	193,610,850.37

<b>52100200100</b>	<b>Jigawa State Agency for the Control of AIDS</b>	<b>50,000,000.00</b>	<b>21,483,211.25</b>	<b>42.97</b>	<b>14,784,530.20</b>
60210	SACA HIV / AIDS Control Programme	50,000,000.00	21,483,211.25	42.97	14,784,530.20
<b>52100300100</b>	<b>Primary Health Care Development Agency</b>	<b>2,171,200,000.00</b>	<b>1,686,465,346.67</b>	<b>77.67</b>	<b>638,738,414.60</b>
60201	Upgrading Of Primary Health Centres	635,500,000.00	567,616,017.00	89.32	256,355,878.50
60202	Primary Health Care Programmes / Projects	40,500,000.00	36,500,483.90	90.12	18,692,668.25
60203	PHCD Health System Programmes	13,200,000.00			7,800,000.00
60207	Supplementary Immunization Activities	630,000,000.00	566,372,159.82	89.90	194,507,916.00
60208	Food and Nutrition (Health) Programme Activities	210,000,000.00			-
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000.00	101,319,460.98	83.05	-
60235	Family Planning Services	30,000,000.00	23,569,874.06	78.57	7,628,000.00
60236	Development of Ward-level Facilities for Basic Healthcare Provision	490,000,000.00	391,087,350.91	79.81	153,753,951.85
<b>52111600100</b>	<b>Rasheed Shekoni Specialist Hospital</b>	<b>10,000,000.00</b>	<b>8,982,314.18</b>	<b>89.82</b>	<b>8,547,145.12</b>
60224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000.00	8,982,314.18	89.82	8,547,145.12
<b>52300100100</b>	<b>Ministry of Information Youths, Sports and Culture</b>	<b>35,000,000.00</b>	<b>23,124,564.50</b>	<b>66.07</b>	<b>67,064,995.10</b>
10100	Public Enlightenment and Information Equipment	4,000,000.00	2,279,384.63	56.98	2,838,667.69
10101	Social Re-Orientation & Mobilization	20,000,000.00	11,920,456.29	59.60	49,316,753.78
10111	Fanisau NYSC Permanent Orientation Camp	7,000,000.00	6,135,265.33	87.65	11,662,820.41
10113	Nutrition Intervention (Information Related Activities)	4,000,000.00	2,789,458.25	69.74	3,246,753.22
<b>52300200100</b>	<b>History and Culture Bureau</b>	<b>25,000,000.00</b>	<b>22,282,115.86</b>	<b>89.13</b>	<b>4,152,378.75</b>
10105	Archives and Reference Library	2,000,000.00	1,893,125.47	94.66	-
10106	Open Air Theatre Dutse	1,000,000.00	729,245.32	72.92	2,943,875.31
10112	Arts, Exhibition and Multimedia Censorship	22,000,000.00	19,659,745.07	89.36	1,208,503.44
<b>52300300100</b>	<b>Jigawa State Television</b>	<b>39,000,000.00</b>	<b>32,621,423.43</b>	<b>83.64</b>	<b>28,799,378.36</b>

10103	Jigawa State Broadcasting Corporation (Television)	39,000,000.00	32,621,423.43	83.64	28,799,378.36
<b>52300400100</b>	<b>Jigawa State Broadcasting Corporation (Radio)</b>	<b>32,300,000.00</b>	<b>31,128,307.58</b>	<b>96.37</b>	<b>13,483,551.25</b>
10102	Jigawa State Broadcasting Corporation (Radio)	32,300,000.00	31,128,307.58	96.37	13,483,551.25
<b>52300500100</b>	<b>Jigawa State Printing Press</b>	<b>10,000,000.00</b>	<b>8,123,587.96</b>	<b>81.24</b>	-
10104	Government Printing Press	10,000,000.00	8,123,587.96	81.24	-
<b>52300700100</b>	<b>Jigawa State Sports Council</b>	<b>27,000,000.00</b>	<b>24,089,851.94</b>	<b>89.22</b>	<b>29,758,604.54</b>
10108	Stadium and Sports Development	23,000,000.00	21,955,193.71	95.46	27,746,951.33
10109	Improvement Of Hadejia Township Stadium	4,000,000.00	2,134,658.23	53.37	2,011,653.21
<b>53500100100</b>	<b>Ministry of Environment</b>	<b>5,670,000,000.00</b>	<b>3,297,042,320.81</b>	<b>58.15</b>	<b>376,129,935.32</b>
60100	Forest Nurseries Development and Production Of Seedlings	25,000,000.00	24,970,812.50	99.88	23,474,720.40
60101	Forest Shelterbelt and Natural Forest Reserve Development	7,000,000.00	5,325,697.32	76.08	7,000,000.00
60102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	2,000,000.00	1,589,235.10	79.46	2,370,000.00
60103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	5,000,000.00	4,789,132.28	95.78	6,931,342.11
60104	Environmental Research and Data Base Development	3,000,000.00	1,325,879.20	44.20	8,931,416.47
60105	Second Forestry Project Structures & Facilities	1,000,000.00	515,329.72	51.53	1,972,718.26
60107	Natural Lakes Conservation	400,000,000.00	334,781,484.01	83.70	15,534,219.44
60108	Nature Conservation Programme	3,000,000.00	2,580,231.09	86.01	-
60111	Pollution Control Program	2,000,000.00	1,780,251.92	89.01	-
60112	Dutse Erosion Control	190,000,000.00	182,134,586.29	95.86	29,500,100.00
60116	Flood and Erosion Control Projects / Structure	532,000,000.00	451,534,539.54	84.87	80,415,418.64
60117	World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	4,500,000,000.00	2,285,715,141.84	50.79	200,000,000.00
<b>53501600100</b>	<b>Jigawa State Environmental Protection Agency (JISEPA)</b>	<b>25,000,000.00</b>	<b>23,606,259.69</b>	<b>94.43</b>	<b>14,015,811.33</b>

60110	Environmental Health & Sanitation Services	20,000,000.00	18,754,123.28	93.77	14,015,811.33
60113	Flood and Erosion Control Projects / Maintenance	5,000,000.00	4,852,136.41	97.04	-
<b>53505600100</b>	<b>Alternative Energy Agency</b>	<b>234,000,000.00</b>	<b>119,844,906.25</b>	<b>51.22</b>	<b>14,201,074.73</b>
60115	Bio-Mass and other Renewable Energy Development	234,000,000.00	119,844,906.25	51.22	14,201,074.73
<b>55100100100</b>	<b>Ministry Of Local Government</b>	<b>40,900,000.00</b>	<b>30,891,285.91</b>	<b>75.53</b>	<b>-</b>
10004	Ministry For Local Government Special Expenditure and Projects	38,900,000.00	29,637,834.62	76.19	-
20510	Community & Self-Help Development Support	2,000,000.00	1,253,451.29	62.67	-

**JIGAWA STATE GOVERNMENT OF NIGERIA  
 REPORT OF THE AUDITOR GENERAL  
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**CAPITAL EXPENDITURES CHANGES**

NOTE	SUBSIDIES	ACTUAL 2022 ₦	BUDGET ₦	VARIANCE ₦	ACTUAL 2021
13.1	Subsidy	6,957,478,621.36	5,330,634,500.00	(1,626,844,121.36)	2,415,665,835.89
	<b>TOTAL</b>	<b>6,957,478,621.36</b>	<b>5,330,634,500.00</b>	<b>(1,626,844,121.36)</b>	<b>2,415,665,835.89</b>
13.2	<b>DEPRECIATION CHARGES</b>	<b>ACTUAL 2022 ₦</b>	<b>BUDGET ₦</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2021</b>
	DEPRECIATION CHARGES	15,830,210,331.33	27,575,652,000.00	11,745,441,668.67	8,255,915,767.51
	<b>SUB - TOTAL</b>	<b>15,830,210,331.33</b>	<b>27,575,652,000.00</b>	<b>11,745,441,668.67</b>	<b>8,255,915,767.51</b>
13.3	<b>IMPAIRMENT CHARGES</b>	<b>ACTUAL 2022 ₦</b>	<b>BUDGET ₦</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2021</b>
	IMPAIRMENT CHARGES	12,795,381,684.31	24,819,986,380.00	12,024,604,695.69	5,871,729,779.65
	<b>SUB - TOTAL</b>	<b>12,795,381,684.31</b>	<b>24,819,986,380.00</b>	<b>12,024,604,695.69</b>	<b>5,871,729,779.65</b>
13.4	<b>AMMORTIZATION CHARGES</b>	<b>ACTUAL 2022 ₦</b>	<b>BUDGET ₦</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2021</b>
	AMMORTIZATION CHARGES	8,175,622,195.06	25,277,400,620.00	17,101,778,424.94	17,398,383,368.91
	<b>SUB - TOTAL</b>	<b>8,175,622,195.06</b>	<b>25,277,400,620.00</b>	<b>17,101,778,424.94</b>	<b>17,398,383,368.91</b>
13.5	<b>BAD DEBTS CHARGES</b>	<b>ACTUAL 2022 ₦</b>	<b>BUDGET ₦</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2021</b>
	BAD DEBTS CHARGES	13,655,048,797.26	22,573,662,500.00	8,918,613,702.74	14,147,725,129.92

	<b>SUB - TOTAL</b>	<b>13,655,048,797.26</b>	<b>22,573,662,500.00</b>	<b>8,918,613,702.74</b>	<b>14,147,725,129.92</b>
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**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**OTHER CONSOLIDATED REVENUE FUND CHARGES**

NOTE	DESCRIPTION	2022	2021
14	Other Consolidated Revenue Fund Charges	19,082,433,527.24	89,604,004.67
		<b>19,082,433,527.24</b>	<b>89,604,004.67</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2022	2021
15	1	Establishment and Service Matters Directorate	400,514.86	10,751.36
	2	Manpower Development and Training Directorate	514.86	0.00
	3	Directorate of Local Government Audit	3,028,955.75	99,893.78
	4	State Independent Electoral Commission	775,660.36	18,485.43
	5	Board of Internal Revenue	18,311.52	7,213.05
	6	Ministry of Works & Transport	72,148,381.73	0.00
	7	Jigawa State Sports Council	2,446.55	0.00
	8	Ministry of Environment	105,003,400.80	6,503.75
	9	JG Agricultural Supply Company	365,204,029.72	0.00
	10	JG Agricultural Supply Company	37,439,196.82	0.00
	11	JG Agricultural Supply Company	109,938.31	0.00
	12	JG Agricultural Supply Company	674,655.40	0.00
	13	JG Agricultural Supply Company	102,690,679.11	0.00
	14	JG Agricultural Supply Company	815,867.08	0.00
	15	JG Agricultural Supply Company	797,485.41	0.00
	16	JG Agricultural Supply Company	5,360,540.58	0.00
	17	JG Agricultural Supply Company	39,713.02	0.00
	18	Ministry For Local Government	4,111,177.23	23,215,257.03
	19	Ministry of Lands, Housing, Urban & Regional Planning Development	27,926,269.86	30,063,661.51
	20	Urban Development Board	5,419.00	0.00
	21	Dutse Capital Development Authority (DCDA)	6,944.73	5,391.01
	22	Ministry of Women Affairs & Social Development	5,117.98	103.70
	23	State Universal Basic Education Board	50,138,036.22	14,541,566.38
	24	MDG-CGS BUDGET AND ECONOMIC	2,660,119.51	0.00
	25	Jigawa Saving and Loans Ltd.	235,784,996.11	0.00
	26	Research, Evaluation and Political Affairs Directorate	24,187,793.52	301,275.49
	27	Guidance and Counselling Department	1,105.77	13,853.27
	28	Local Government Service Commission	5,751,171.36	0.00

29	Ministry of Agriculture & Natural Resources	107.12	241,475.69
30	Ministry of Finance & Economic Planning	81,351.97	23,827,703.55
31	CAR LOAN ACCOUNT	72,796,328.27	87,859,311.97
32	CAR LOAN ACCOUNT(SPECIAL)	38,040,872.02	0.00
33	Jigawa State Rehabilitation Board	17,305,579.90	23,487,774.60
34	Science & Technical Education Board	43,707,521.45	48,054.69
35	Jigawa State Broadcasting Corporation (Radio)	63,515.80	(472.36)
36	Office of the Auditor General	63,110.92	1,322.27
37	Budget and Economic Planning Directorate	3,320,537.91	1,019,343.47
38	Sharia Court of Appeal	5,179,807.60	2,375,053.58
39	Judicial Service Commission	1,410.32	825.81
40	Ministry of Justice	4,918.27	26,339.18
41	Dutse Model / Capital School	2,434,861.13	12,691,324.59
42	Jahun General Hosptal	255,348.29	5,791,646.00
43	School of Nursing Hadejia	2,774.64	0.00
44	Directorate of Protocol	2,711,980.63	2,054.27
45	Pilgrim Welfare Agency	474,625.76	1,193.51
46	Administration & Finance Directorate	18,394,383.36	0.00
47	Chieftaincy & Religious Affairs Department	2,057,420.35	301,275.49
48	Council Affairs Department	703,567.17	3,138,266.17
49	Farmers And Herdsman Board	862.62	1,961,950.87
50	Jigawa Roads Maintenance Agency	2,608.00	0.00
51	Ministry of Education, Science & Technology	123,343,753.50	474,679,844.49
52	Islamic Education Bureau	1,300,214.25	60,877,207.86
53	Rasheed Shekoni Specialist Hospital	197,783.43	1,444,329.57
54	Bilyaminu Usman Polytechnic Hadejia (OVERHEAD ACCOUNT)	2,663.91	16,981,447.89
55	Bilyaminu Usman Polytechnic Hadejia (YAMID CAMPUS)	162,577.88	0.00
56	Sule Lamido University (NEED ASSESSMENT ACCOUNT)	15,661,431.33	0.00
57	Sule Lamido University (RETENTION)	51,127,450.53	6,793.33
58	Sule Lamido University (OVERHEAD)	116,069.97	224,203.50
59	Sule Lamido University (MAIN ACCOUNT)	89,436,147.81	0.00
60	Sule Lamido University (REGISTRATION)	3,361,882.93	0.00
61	Sule Lamido University (OVERHEAD)	373,133.33	383,677.32

62	Sule Lamido University (AWARD ACCOUNT)	342,765.58	0.00
63	Sule Lamido University (REVENUE)	2,570.00	0.00
64	Sule Lamido University (USD DOMICILIARY ACCOUNT)\$370 X N448.08	165,789.60	217,841,129.84
65	Birniwa General Hospital	4,864.55	49,369.94
66	Hadejia General Hospital	518,685.75	5,206.71
67	Hadejia Tuberculosis and Leprosy Hospital	1,032.05	1,190.58
68	Kafin Hausa (Bulangu) Cottage Hospital	-	24,243.44
69	Kafin Hausa General Hospital	603,093.48	3,576,935.54
70	Jigawa State College of Education	24,933,568.38	23,141,906.39
71	Gumel General Hospital	2,602.43	544,433.41
72	State House of Assembly (STATUTORY)	439.88	1,562,297.87
73	State House of Assembly (OVERHEAD)	1,376,388.39	3,025,038.79
74	State House of Assembly (SALARY & ALLOWANCES)	12,214,173.11	79,807.26
75	State House of Assembly (OTHER RECURRENT EXPENDITURE)	7,459,230.11	3,001,253.38
76	Ministry of Health	40,937,734.62	134,161,486.32
77	Birnin Kudu General Hospital	1,113,345.79	1,136,346.31
78	Gwaram Cottage Hospital	2,038.80	0.00
79	Office of the Provost College of Nursing & Midwifery	6,654.67	998,125.00
80	School of Nursing Birnin Kudu	33,167.02	5,543.36
81	School of Midwifery Birnin Kudu	6,127.37	8,518.16
82	Jigawa state Water Board	12,788.17	1,541,782.52
83	Rural Water Supply and Sanitation Agency	352,826.86	10,768,839.51
84	Rural Water Supply and Sanitation Agency (PEWASH PROJECT)	16,274,912.43	0.00
85	Rural Water Supply and Sanitation Agency (ESSPIN PROJECT)	7,432.50	0.00
86	Rural Water Supply and Sanitation Agency (UNICEF WASH PROJECT)	235,600.00	136,423,934.88
87	Small Town Water Supply Agency (SALARY A/C)	406.63	5,920.02
88	Jigawa State College of Islamic Legal Studies	258,492.11	4,649,612.36
89	Jigawa State College of Remedial Studies	30,164.01	1,716.45
90	Babura General Hospital	437,027.91	892,291.43
91	Ringim General Hospital	1,766.42	137,258.34

92	Ringim General Hospital	22,992.63	0.00
93	School of Midwifery Babura	2,712,308.93	0.00
94	Ministry of Commerce, Industries and Co-operatives	523,657.25	334,824.25
95	Mineral Resources Development Agency	795.92	740.02
96	High Court of Justice	2,897,499.92	3,645,447.88
97	Library Board	590.19	1,004.19
98	Agency for Mass Education	9,137,345.20	761.70
99	Jigawa State Polytechnic	1,190,760.38	65,579,851.66
100	JS CONTRIBUTARY HEALTH CARE MANAGEMENT AGENCY(JICHMA) 1	109,272,414.47	0.00
101	JS CONTRIBUTARY HEALTH CARE MANAGEMENT AGENCY(JICHMA) 2	19,277,495.04	0.00
102	JS CONTRIBUTARY HEALTH CARE MANAGEMENT AGENCY(JICHMA) 3	17,665,174.09	0.00
103	JS CONTRIBUTARY HEALTH CARE MANAGEMENT AGENCY(JICHMA) 4	1,040,894,052.89	1,264,483,656.27
104	JS CONTRIBUTARY HEALTH CARE MANAGEMENT AGENCY(JICHMA) 5	658,868,627.80	0.00
105	Ministry of Information Youths, Sports and Culture	119,981.87	1,007,700.18
106	History and Culture Bureau	3,020.22	7,083.04
107	Alternative Energy Agency	78.28	2,712.26
108	Government House	10,638,144.57	11,713,387.20
109	Office of the Head of State Civil Service	118,091.66	1,833,192.02
110	Directorate of Salary and Pension Administration	38,478,495.82	128,086,523.38
111	Civil Service Commission	4,794.02	18,743.05
112	Rural Electricity Board	16,189.81	0.00
113	Nomadic Education Agency	2,067.12	0.00
114	Jigawa State Scholarship Board	3,443,529.89	16,193,600.00
115	Bamaina Academy	400,540.95	562.45
116	Jigawa State Environmental Protection Agency (JISEPA)	3,001,402.42	0.00
117	Deputy Governor's Office	5,415,480.15	3,246,229.49
118	Due Process & Project Monitoring Bureau	2,250,298.57	0.00
119	Special Service Directorate	5,663,597.23	93,678.16
120	State Investment Promotion Agency	100,009,267.78	125,987,888.70
121	Justice Sector and Law Reform Commission	3,493.00	2,494.23

122	Dutse General Hospital	15,178.94	1,435.35
123	Dutse General Hospital	9,297,082.14	0.00
124	Jigawa State Agency for the Control of AIDS	4,252.80	878.02
125	Jigawa State Television	9,837.60	115,614.59
126	Jigawa State Television	9,096.12	0.00
127	JIPHARMA	11,757,978.22	2,563,805.47
128	JIPHARMA	8,820,841.67	34,617,562.37
129	Jigawa State Investment and Property Ltd	1,081,038.90	0.00
130	Jigawa State Agricultural Research Institute	1,737.03	4,504.28
131	Directorate of Economic Empowerment	26,520.85	14,612,635.61
132	Institute of Information Technology	7,449,768.14	7,145,108.08
133	Kazaure General Hospital	3,014,497.75	7,143,949.70
134	Kazaure Psychiatric Hospital	568.43	100,208.27
135	Liaison Office Kaduna	3,879.83	4,346.08
136	Liaison Office Lagos	1,879.49	1,879.49
137	Liaison Office Kano	1,536.61	916.11
138	Liaison Office Abuja	2,155.13	-
139	State Emergency Management Agency	6,697.96	6,257.98
140	Manpower Development Institute	715,207.23	3,877,317.35
141	Jigawa State Agricultural & Rural Development Authority	546,325.88	7,226.61
142	Economic Planning Board	-	10,112,729.50
143	Jigawa State Bureau of Statistics	2,889,685.12	190,396.25
144	Fire Service Directorate	220.58	138,711.83
145	Ministry of Water Resources	193,974,727.91	18,517.72
146	State and Local Government Joint Project	316,613,804.26	2,047,564,120.42
147	State Educational Inspectorate & Monitoring Unit	1,451.61	1,360.11
148	School of Health Technology	966,200.04	2,658,747.88
149	Accountant General Office (Over Head)	123,029,869.54	0.00
150	Jigawa State Primary Health Care Development Agency	8,111,689.15	0.00
151	Jigawa State Primary Health Care Development Agency	1,805,224.91	0.00
152	Jigawa State Primary Health Care Development Agency	336,628,306.10	0.00
153	Jigawa State Primary Health Care Development Agency	1,757,554.21	0.00

154	Jigawa State Primary Health Care Development Agency (state committee on Nutrition Intervention)	2,123,955.69	0.00
155	Jigawa State Primary Health Care Development Agency	157,265,994.86	0.00
156	JS Govt. Proceed A/c	8,337,852.92	0.00
157	JS ECA Concessional Loan Acct.	112,896,177.84	112,896,177.84
158	Fatara Housing Estate	103,243,340.54	52,121,740.54
159	JS Housing Loan Account	9,197,156.67	0.00
160	JS Dev Area Fund	4,562,172.50	0.00
161	JS Govt. Salary Account	20,025,322.63	7,467,054.84
162	JS Stablization Acct.	280,079,564.09	48,746,725.15
163	Salaries Account	574,225.44	-
164	JS Ecological Fund Account	2,139,777,112.58	899,998,590.33
165	VAT Account	106,186,308.54	7,088,582.20
166	Covid-19 Support Account	78,937.42	79,160.90
167	FAAC Account	3,528,391,536.62	707,844,192.97
168	FAAC (Dom)Account (N417,577.47 X \$ 448.08.13)	186,293,836.69	198,603,237.18
169	JS Expenditure Acct.	2,016,600,154.80	45,121,309.31
170	JS Stablization Fund Acct.	48,746,725.15	446,666,609.47
171	Scholarship Payment (Dom) Acct.(\$227,741.32 X N448.08)	102,046,330.67	134,763,813.15
172	JUMSO Unity Bank	-	2,499,574,941.87
173	Retention Account	650,605,505.44	238,691,587.50
174	Revenue Account	471,199,898.19	147,739,653.13
175	JS Expenditure Dollar Acct. (\$446.13 XN448.08)	199,901.93	1,015,771.26
176	JS NG-CARES PforP Programm Acct.	79.25	0.00
177	JS Scholaship Payment Acct.	81,480,459.20	0.00
178	JS Investment Account	2,000,000,000.00	1,000,000,000.00
179	JS AG FAAC Deposit Account	1,000,000.00	-
180	FAAC Deposit Account	41,424,657.53	1,500,000,000.00
181	AG FAAC Deposit Account	20,000,000.00	20,000,000.00
182	SULE LAMIDO UNIVERSITY KAFIN HAUSA (TETFUND PROJECT ACCOUNTS)	146,143,899.03	0.00
183	Sule Lamido University (TETFUND EDUCATION ACCOUNT)	246,534,427.79	113,914,312.28
184	STATE UNIVERSAL BASIC EDUCATION BOARD (BESDA ADVANCE)	304,785,635.92	502,904.87

185	STATE UNIVERSAL BASIC EDUCATION BOARD (BESDA PRIOR) MARCHING GRANT	1,747,624,438.56	580,816,416.92
186	JIGAWA STATE INSTITUTE OF INFORMATION TECHNOLOGY (PROJECT ACCOUNT)	553,516.46	6,415,970.94
187	JIGAWA STATE COLLEGE OF EDUCATION (TETFUND)	16,751,838.73	2,199,892.22
188	JIGAWA STATE COLLEGE OF EDUCATION (TETFUND)	146,143,899.03	3,712,290.00
189	FADAMA III	66,467,465.03	3,542.63
190	BINYAMINU USMAN POLYTECHNIC HADEJIA (CAPITAL PROJECT ACCOUNT)	869,823.33	6,825,776.03
191	SPECIAL INTERVENTION PROGRAMM(SIP)	3,758,989.91	2,291,558.56
192	WSSSRP Account	20,250,364.47	20,250,364.47
193	JS ACRsAL USD Account \$2000,000 X N448.08	896,160,000.00	200,000,000.00
194	JS ACRsAL Account	115,376,903.74	0.00
195	Cottage Hospital Gwaram	50,447,189.00	10,007,796.84
196	Jigawa State Scholarship Board	14,467,000.00	90,419,998.58
197	JISEPA	439,550.00	0.00
198	JISEPA	506,600.00	0.00
199	Agency for Normadic Education	175,000.00	1,860.12
200	Civil Service Commission	4,794.02	0.00
201	Office of the Head of Civil Service	118,091.66	0.00
202	Ministry of Land and regional planning	66,005,023.95	30,063,661.51
203	Urban Development Board	395,890,616.00	21,551,264.00
204	Jigawa State Housing Authority	16,880,689.00	2,618,426.28
205	General Hospital Kazaure	1,408,974.99	0.00
206	Ministry of Commerce	8,722,950.00	0.00
207	Jigawa Hotels Ltd.	2,080,151.27	0.00
208	Jigawa State Polytechnic	443,738,760.00	0.00
209	Ministry of Health	201,835,000.00	456,000.00
210	Sharia Court of Appeal	5,179,807.60	0.00
211	General Hospital Jahun	879,761.77	251,607.01
212	School of Nursing	1,040,168.11	12,111,388.23
213	School of Midwifery	1,513,290.40	0.00
214	School of Nursing Hadejia	2,677,145.23	817.26
215	Due Process and Project Monitoring Bureau	10,334,257.00	1,201,070.31
216	Jigawa State Television	9,096.12	0.00

217	Dutse General Hospital	8,409,179.14	2,296,262.17
218	Local Government Service Commission	81,351.97	286,239.77
219	Ministry of Works	3,833,700.00	476,288.60
220	Jigawa State Sports Council	2,100,000.00	17,947.10
221	Ministry of Water Resources	193,974,727.91	0.00
222	SSG's Office (Admin and Finance)	2,825,624.75	11,541,078.01
223	Jigawa Road Maintenance Agency (JIRMA)	2,608.04	6,281.37
224	Rasheed Shekoni Specialist Hospital	29,998,552.55	1,444,329.57
225	General Hospital Gumel	56,807.66	7,544.60
226	Jigawa State Printing Press	721.25	1,013,410.73
227	College of Education Gumel	161,020.92	0.00
228	Ringim General Hospital (Free Drugs Account)	11,351.70	0.00
229	Ringim General Hospital (NHIS)	150,923.12	0.00
230	Ringim General Hospital (Service Point)	344,680.01	0.00
231	Ringim General Hospital (JICHMA)	616,351.81	0.00
232	Ringim General Hospital (DRF)	28,600.47	0.00
233	Babura General Hospital (DRF)	498,721.36	0.00
234	Babura General Hospital (D&E)	3,302,951.38	1,137,735.32
235	Babura General Hospital (JICHMA)	276,591.76	-
236	JICORAS	5,257.52	-
237	STOWA	1,355.97	2,424.86
238	Jigawa State College of Education & Legal Studies Ringim	4,842,120.52	17,203,074.15
239	SULE LAMIDO UNIVERSITY KAFIN HAUSA	17,198,011.79	199,048,627.88
240	SULE LAMIDO UNIVERSITY KAFIN HAUSA (STUDENTS ACCOUNT)	765,445.92	92,386,468.52
241	SULE LAMIDO UNIVERSITY KAFIN HAUSA (TETFUND EDU. ACCOUNT)	246,534,427.79	1,096,149.60
242	SULE LAMIDO UNIVERSITY KAFIN HAUSA	2,570.00	-
243	SULE LAMIDO UNIVERSITY KAFIN HAUSA (TETFUND PROJECT ACCOUNT)	133,187,224.30	342,765.58
244	Jigawa State Institute Information Technology Kazaure	7,204,305.00	-
245	B/KUDU GEN HOSPITAL REVENUE	11,367,453.55	4,949,196.38
246	KAFIN HAUSA	33,345.38	671,166,341.71
247	BIRNIWA GENERAL HOSPITAL REVENUE ACCOUNT	2,861.21	37,046.07
248	JIGAWA STATE MINISTRY OF JUSTICE.	51,693,725.84	68,170,538.81
249	SULE LAMIDO AWARDS AND PRIZES ACC	0.00	0.00

250	BILYAMINU POLY TETFUND (STAFF DEVELOPMENT)	21,664,605.46	5,118,674.56
251	SPECIAL EDUCATION	0.00	642,944,701.19
252	GUNDUMA DISTRICT HADEJIA REVENUE ACCOUNT	518,685.75	3,922,764.48
253	MINISTRY OF LAND,HOUSING ( LOGISTIC ACCT)	373,955.14	8,058,130.37
254	TEACHERS PROFESSIONAL DEVELOPMENT	0.00	4,562,172.50
255	IFAD CASP DRAW DOWN ACCOUNT	0.00	542,553,741.64
256	IFAD CASP (COUNTER PART ACCOUNT)	0.00	186,671,107.38
257	JIG ST HOUSE OF ASSEMBLY SERVICE COMMISSION	0.00	12,672,735.00
258	Ministry of Finance & Economic Planning (Professional loan)	999,448.46	0.00
259	Bilyaminu Usman Polytechnic Hadejia	64,550,577.09	0.00
260	Kafin Hausa General Hospital	7,323.36	0.00
	<b>TOTAL</b>	<b>22,541,427,227.54</b>	<b>16,735,538,244.70</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**INVENTORIES**

NOTE	INVENTORIES		
		2022	2021
16	ENGINEERING STORES		
	MEDICAL STORES	3,268,532,486.75	2,348,378,729.88
	INDUSTRIAL & CHEMICAL STORES	55,375,975.38	40,258,421.19
	FUEL & LUBRICANTS	31,654,798.87	23,742,583.22
	AGRICULTURAL INPUTS	621,765,336.72	497,375,364.45
	FARM STOCK	125,375,927.11	23,276,781.94
	SCHOLASTIC MATERIALS	476,146,954.55	371,952,753.55
	STATIONERIES STORES	39,754,238.54	77,346,914.58
	PRINTED MATERIALS	534,951,753.92	143,531,539.42
	BUILDING MATERIALS	13,453,783.83	264,951,753.67
	PROPERTY HELD FOR SALE	193,442,753.53	175,424,604.59
	OTHER STOCK	227,646,375.89	111,575,395.41
	WORK-IN-PROGRESS	379,356,486.22	298,100,504.65
	<b>TOTAL</b>	<b>5,967,456,871.31</b>	<b>4,375,915,346.55</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**RECEIVABLES**

<b>NOTE</b>	<b>DESCRIPTION</b>	<b>2022</b>	<b>2021</b>	
<b>17</b>	Ministry of Finance and economic Planning	576,852,147.91	327,536,951.75	
	Jigawa State/Local Government Contributory Pension Board	43,370,156.27	513,575,391.68	
	Sule Lamido Universty Kafin hausa	600,762,391.59	232,384,672.55	
	Higher Court of Justice	97,654,753.24	97,654,753.24	
	Directorate of Economic Empowerment	425,764,824.45	652,183,972.12	
	Ministry for Local Government	126,357,951.55	189,475,385.48	
	Jigawa State Television	557,953,757.41	21,537,951.75	
	Ministry of Commerce & Co-operative	197,357,556.23	103,675,195.33	
	Jigawa State Inland Revenue Services	166,357,951.20	64,693,950.22	
	Manpower Development Institute	311,585,672.39	113,735,595.25	
	<b>Total</b>		<b>3,104,017,162.24</b>	<b>2,316,453,819.37</b>

# JIGAWA STATE GOVERNMENT OF NIGERIA

## REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

### LOANS GRANTED

NOTE			
	<b>LOCAL LOANS</b>		
		<b>2022</b>	<b>2021</b>
<b>18</b>	Loan to State Governments Staff (Motor Vehicle)	2,357,952,857.35	1,712,675,921.45
	Loan to State Governments Staff (Motor Cycle)	516,375,265.55	373,867,953.50
	Loan to State Governments Staff (Refurbishing)	378,222,348.71	462,753,955.25
	Loan to State Governments Staff (Bicycle)	178,375,955.66	91,467,295.33
	Loan to State Governments Staff (Professional)	137,314,553.25	55,284,675.68
	Loan to State Governments Staff (Housing)	495,735,250.68	134,753,951.77
	Loan to Political Office Holders (Housing)	1,319,439,117.35	1,143,039,404.80
	<b>Sub - Total</b>	<b>5,383,415,348.55</b>	<b>3,973,843,157.78</b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

**INVESTMENTS**

NOTE	INVESTMENTS		
	LOCAL INVESTMENTS		
		2022	2021
19	Local Investment: Quoted Companies	972,345,672.56	716,629,867.00
	Local Investment: Non Quoted companies	559,752,336.85	531,865,564.00
	Other Investments	21,751,765,327.64	11,365,137,951.52
	<b>Sub - Total</b>	<b>23,283,863,337.05</b>	<b>12,613,635,403.52</b>

# JIGAWA STATE GOVERNMENT OF NIGERIA

## REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

### PROPERTY, PLAN AND EQUIPMENT

NOTE	DETAILS:		
	LAND & BUILDING	2022	2021
	LAND & BUILDINGS - OFFICE	23,456,782,350.55	19,746,382,934.58
	LAND & BUILDINGS - RESIDENTIAL	19,153,579,515.25	15,394,276,497.35
	AGRICULTURAL FARM LAND	13,753,935,512.77	9,415,387,598.46
	STORAGE FACILITIES	5,327,564,253.85	2,367,595,167.11
		<b><u>61,691,861,632.42</u></b>	<b><u>46,923,642,197.50</u></b>
	<b>INFRASTRUCTURE</b>		
	ROADS & BRIDGES	39,657,985,387.25	27,360,567,392.71
	FEEDER ROADS & BRIDGES	9,545,829,795.67	1,046,357,435.49
	LABORATORY/WORKSHOPS EQUIPMENT	1,538,795,243.58	912,734,925.37
	SPORT GROUND/PREMISES	357,956,783.00	765,527,648.28
	PARKS & RESERVES	298,753,454.66	207,996,753.61
	SECURITY INSTALLATIONS/ EQUIPMENT	297,357,915.45	132,556,951.76
	ICT INSTALLATIONS NETWORK	5,354,879,543.85	2,166,918,347.35
	WATER DISTRIBUTION NETWORK	3,465,794,378.53	4,371,964,853.72
	CULVERTS/ DRAINAGE NETWORK	2,117,357,955.75	1,364,761,859.13
	DAMS	623,456,786.71	514,357,687.22
	SPECIALISED RESEARCH EQUIPMENT ( )	438,564,258.67	351,897,342.83
		<b><u>63,696,731,503.12</u></b>	<b><u>39,195,641,197.47</u></b>
	<b>PLANT &amp; MACHINERY</b>		
	EARTH MOVING EQUIPMENT	353,896,753.45	279,685,705.17
	HOSPITAL EQUIPMENT	7,354,868,473.53	735,468,753.22
	EDUCATIONAL EQUIPMENT	3,578,528,534.27	5,975,346,875.57
	POWER PLANTS	998,375,675.22	2,637,468,753.97
	POWER GENERATING SETS	753,758,934.56	975,349,753.54
		<b><u>13,039,428,371.03</u></b>	<b><u>10,603,319,841.47</u></b>
	<b>TRANSPORTATION EQUIPMENT</b>		
	MOTOR VEHICLES	5,735,865,831.58	3,734,825,356.71
	TRICYCLE	312,487,935.76	737,569,537.45
	MOTOR CYCLES	237,665,750.91	472,915,345.87
	BICYCLE	5,681,752.56	171,675,195.56
		<b><u>6,291,701,270.81</u></b>	<b><u>5,116,985,435.59</u></b>

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<b>OFFICE EQUIPMENT</b>		
COMPUTERS	977,386,545.37	366,753,159.05
PRINTERS	15,375,925.78	34,357,953.44
SCANNERS	21,348,548.25	15,793,574.16
PHOTOCOPIERS	35,321,453.41	21,556,375.88
TYPE-WRITERS	973,857.30	3,132,585.00
TELEVISION SETS	23,578,523.96	18,564,792.66
RADIO SETS	35,468,568.32	2,556,735.31
AIR -CONDITIONER	91,753,159.84	56,395,145.94
PROJECTORS	338,975.50	9,357,915.38
BINDING EQUIPMENT	1,785,465.55	3,525,645.75
	<b><u>1,203,331,023.28</u></b>	<b><u>531,993,882.57</u></b>
<b>FURNITURE &amp; FITTINGS</b>		
CHAIRS	3,346,946,485.37	1,546,301,107.77
TABLES	2,775,656,825.17	1,593,946,797.13
FILE CABINETS/ CUPBOARDS	774,357,915.58	688,534,848.55
REFREGRIATORS/HEATERS	932,846,572.61	979,692,570.64
EXECUTIVE SATS	657,225,837.46	526,149,533.33
CEILING FANS	369,582,453.86	411,617,864.09
SAFE/FIRE PROVED CABINETS	535,765,445.29	935,437,037.31
	<b><u>9,392,381,535.34</u></b>	<b><u>6,681,679,758.82</u></b>
<b>GRAND TOTAL</b>	<b><u>155,315,435,336.00</u></b>	<b><u>109,053,262,313.42</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

**INVESTMENT & PROPERTIES**

NOTE	DETAILS	2021	2020
	<b>INVESTMENT - LAND &amp; BUILDING</b>		
	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
		<b>9,715,054,625.82</b>	<b>2,563,338,951.40</b>
	<b>INVESTMENT - INFRASTRUCTURE</b>		
	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
		<b>3,546,851,633.28</b>	<b>1,484,038,340.29</b>
	<b>INVESTMENT - PLANT &amp; MACHINERY</b>		
	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
		<b>1,347,776,638.13</b>	<b>1,214,213,187.51</b>
	<b>INVESTMENT - TRANSPORTATION EQUIPMENT</b>		
	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
		<b>2,641,588,245.71</b>	<b>2,968,076,680.57</b>
	<b>INVESTMENT - OFFICE EQUIPMENT - GENERAL</b>		
	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
		<b>3,813,382,916.63</b>	<b>4,182,289,868.08</b>
	<b>INVESTMENT - FURNITURE &amp; FITTINGS - GENERAL</b>		
	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
		<b>1,413,883,800.56</b>	<b>1,079,300,611.12</b>
	<b>GRAND TOTAL</b>	<b>22,478,537,860.13</b>	<b>13,491,257,638.96</b>

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**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**INTANGIBLE ASSETS**

NOTE	INTANGIBLE ASSETS			
		GOODWILL	HERITAGE	TOTAL
	BALANCE B/FORWARD	3,987,259,729.02	0.00	3,987,259,729.02
	ADDITIONS DURING THE YEAR (28.1)	2,567,832,485.42	0.00	2,567,832,485.42
	DISPOSAL DURING THE YEAR	0.00	(738,756,214.58)	(738,756,214.58)
	BALANCE C/FORWARD	<u>6,555,092,214.44</u>	<u>(738,756,214.58)</u>	<u>5,816,335,999.86</u>
	<b>ACCUMULATED AMORTIZATION:</b>			
22	BALANCE B/FORWARD	257,612,815.64	0.00	257,612,815.64
	ADDITIONS DURING THE YEAR	474,054,989.91	0.00	474,054,989.91
	DISPOSAL DURING THE YEAR	0.00		-
	BALANCE C/FORWARD	<u>731,667,805.55</u>	<u>-</u>	<u>731,667,805.55</u>
	<b>NET BOOK VALUE</b>			
	AS AT 31/01/2022	6,555,092,214.44	0.00	6,555,092,214.44
	AS AT 31/12/2022	<u>5,823,424,408.89</u>	<u>0.00</u>	<u>5,823,424,408.89</u>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**DEPOSITS**

NOTE	DEPOSITS	2022	2021
23	CONTRACTORS PAYMENT CERTIFICATES	1,867,459,350.66	2,923,715,437.48
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS	3,654,785,865.47	0.00
		<b><u>5,522,245,216.13</u></b>	<b><u>2,923,715,437.48</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**UNREMITTED DEDUCTIONS**

NOTE	UNREMITTED DEDUCTIONS	BAL. B/D	DEDUCTIONS DURING YR.	REMITTANCES DURING YR.	BAL. C/D 2022
	<b>UNREMITTED DEDUCTIONS FROM SALARY</b>				
	JIGAWA STATE HEALTH INSURANCE SCHEME - JICHMA	9,534,952.35	25,973,731.99	0.00	
	CONTRIBUTORY PENSION SCHEME	7,454,494.51	0.00	0.00	
	UNION DUES	17,285,719.04	0.00	0.00	
24	POVERTY ALLEVIATION SCHEME - J-POWER SCHEME	21,697,582.87	0.00	(302,143,480.44)	
	LOAN DEDUCTIONS	15,248,954.35	0.00	0.00	
	PAYCUT RECOVERABLE	5,973,731.99	0.00	0.00	
		<b>77,195,435.11</b>	<b>25,973,731.99</b>	<b>(302,143,480.44)</b>	<b>405,312,647.54</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**ACCRUED EXPENSES**

<b>NOTE</b>	<b>ACCRUED EXPENSES</b>	<b>2022</b>	<b>2021</b>
<b>25</b>	PERSONNEL EMOLUMENTS	117,483,485.53	49,002,965.07
	PENSION & GRATUITY	21,475,835.75	5,110,111.00
	PROFESSIONAL FEES	14,879,528.97	17,540,750.00
	GOODS & SERVICES	377,656,837.14	23,792,846.75
	UTILITIES	768,276,529.46	45,853,491.46
	OTHER CLAIMS	3,975,381,935.73	2,205,452,781.35
	<b>TOTAL</b>	<b>5,275,154,152.58</b>	<b>2,346,752,945.63</b>

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

**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**PUBLIC FUNDS**

<b>NOTE</b>	<b>PUBLIC FUNDS</b>	<b>2022</b>	<b>2021</b>
<b>26</b>	Consolidated Revenue Fund	17,585,857,279.92	8,123,593,344.62
	Capital Development Fund	17,567,909,550.19	13,357,951,864.27
	Other Funds	8,026,313,237.55	7,881,054,290.32
	<b>TOTAL</b>	<b><u>43,180,080,067.66</u></b>	<b><u>29,362,599,499.21</u></b>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**CURRENT PORTION OF BORROWING**

NOTE	CURRENT PORTION OF BORROWING	2022	2021
	<b>DOMESTIC DEBT STOCK</b>		
	Budget Support Facility	17,268,286,875.78	17,263,286,875.77
	Excess Crude Account (ECA) Loan	8,483,839,306.11	8,483,839,306.11
	(CACS)Commercial Agriculture Credit Scheme	1,902,564,332.79	1,902,564,332.78
	Micro, Small & Medium Enterprises Development Fund	555,555,555.55	555,555,555.55
	Paris Club Refunds to LGAs	0.00	0.00
	Central Bank SME Loan Principal	0.00	0.00
	FGN (2021) Bridge Financing	15,035,902,285.57	15,035,902,285.57
	Contractual Liabilities	711,019,223.24	711,019,223.24
	<b>SUB - TOTAL</b>	<b><u>43,957,167,579.04</u></b>	<b><u>43,952,167,579.02</u></b>
	<b>EXTERNAL DEBT STOCK</b>		
	Multi-state Road Project - IDA	24,751,452.24	28,760,987.03
	Health Systems Development - IDA	464,048,678.61	457,187,996.70
	Community Based Urban Development - I	3,641,647,630.88	3,661,914,327.07
	Universal Basic Education	451,090,022.03	466,952,404.99
	HIV/AIDS Programme - IDA	566,832,853.41	590,965,133.05
	Malaria Control Booster Project - IDA	2,159,096,495.16	2,165,092,124.94
	National Fadama Development III - IDA	1,365,753,287.90	1,355,535,267.00
	Health System Development (Additional Financing)	500,088,035.07	507,172,563.61
	2nd HIV/AIDS Programme	1,928,519,350.69	1,906,076,686.92
	Community Based Agric & Rural Dev. Programme - IFAD	<u>1,003,603,112.64</u>	<u>1,025,759,716.52</u>
	<b>SUB - TOTAL</b>	<b><u>12,105,430,918.63</u></b>	<b><u>12,165,417,207.83</u></b>
	<b>GRAND TOTAL</b>	<b><u>56,062,598,497.67</u></b>	<b><u>56,117,584,786.85</u></b>

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**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**RESERVES**

<b>NOTE</b>	<b>RESERVES</b>	<b>BAL B/D</b>	<b>ADDITIONS DURING YR.</b>	<b>ADJUSTMENTS DURING YR.</b>	<b>BAL. C/D</b>
<b>28</b>	REVALUATION RESERVE	91,913,276,816.21	6,271,972,353.06		98,185,249,169.27
		<u>91,913,276,816.21</u>	<u>6,271,972,353.06</u>	-	<u>98,185,249,169.27</u>

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE AUDITOR GENERAL**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**

**ACCUMULATED**

NOTE	ACCUMULATED SURPLUSES/(DEFICITS)		
		2022	2021
29	BALC/D	6,271,972,353.06	8,802,951,199.12
	ADJUSTMENTS DURING YR.	0.00	0.00
	SURPLUS/ DEFICIT FOR YR.	35,266,937,800.86	-
	BAL. B/D	41,538,910,153.92	8,802,951,199.12

**JIGAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022**  
**STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY PROGRAM FOR RESULTS**  
**(SFTAS)**

<b>NOTE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 2022</b>	<b>ACTUAL 2021</b>	<b>CUMMULATIVE</b>
<b>30</b>	Amount earned for 2018 performance	-	-	1,980,000,000.00
	Amount earned for 2019 performance	-	-	11,182,700,000.00
	Amount earned for 2020 performance	-	3,367,921,400.00	14,550,621,400.00
	Amount earned for 2021 performance	4,154,635,000.00	-	18,705,256,400.00
	<b>TOTAL</b>	<b><u>4,154,635,000.00</u></b>	<b><u>3,367,921,400.00</u></b>	<b><u>18,705,256,400.00</u></b>