


**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>

	EXPENDITURE							
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
0.00	Public Debt Charges	12	6,276,280,494.77	5,500,000,000.00	5,500,000,000.00	-		(776,280,494.77)
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>133,514,533,150.19</b>	<b>188,687,126,000.00</b>	<b>185,387,126,000.00</b>	<b>3,300,000,000.00</b>		<b>55,172,592,849.81</b>
<b>1,358,313,934.97</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c=(a-b)</b>		<b>35,266,937,800.86</b>	<b>9,387,462,000.00</b>	<b>(7,591,538,000.00)</b>	<b>-</b>		<b>25,879,475,800.86</b>
0.00	Gain/ Loss on Disposal of Asset		-	0.00	0.00	0.00		0.00
0.00	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00		0.00
-	<b>Total Non-Operating Revenue/(Expenses) (d)</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>6,271,972,353.06</b>	<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>		<b>35,266,937,800.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	-	<b>55,172,592,849.81</b>

Notes to the Financial Statements are integral part of the Accounts

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


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

**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 Supplus/(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>

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**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><u>Inflows</u></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	5	14,141,899,285.95	9,738,698,963.92
Reciepts from loan/borrowing	140401 - 140402	6	15,035,902,285.70	5,040,247,314.74
Other Revenue /Transfer	140701		0.00	0.00
<b>Total Inflow from Operating Activities (A)</b>			<b>168,781,470,951.05</b>	<b>129,312,583,367.13</b>
<b><u>Outflows</u></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 Recurrent 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	26,596,503,115.22	89,604,004.67
<b>Total Outflow from Operating Activities (B)</b>			<b>96,421,014,141.32</b>	<b>68,850,921,763.08</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)</b>			<b>72,360,456,809.73</b>	<b>60,461,661,604.05</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>				
Purchase/Construction of Assets	NA			
Subsidies		13.1	6,957,478,621.36	3,767,345,130.57
Depreciation Charges		13.2	15,830,210,331.33	11,605,332,103.67
Impairment Charges		13.3	12,795,381,684.31	9,274,165,940.68
Amortization Charges		13.4	8,175,622,195.06	16,331,038,238.34
Bad Debts Charges		13.5	13,655,048,797.26	14,434,470,450.79
Investment In Private Companies	NA			
Investment in Development on Natural Resources	NA	19	23,283,863,337.05	36,867,471,923.87
Foreign Investment	NA			
Proceed from Foreign Investment	NA			
Proceed from Sale of Fixed Assets				
Dividends Received				
<b>Net Cash Flow from Investing Activities</b>			<b>80,697,604,966.37</b>	<b>92,279,823,787.92</b>

<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Domestic Loans & Other Borrowings	430101	18	5,383,415,348.55	0.00
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)			- 2,146,018,869.35
Contribution/Subscriptions to International Agencies/Bodies	22070102			
Public Debt Charges - Repayment of Loans		12	(6,276,280,494.77)	- 4,913,658,418.09
<b>Net Cash Flow from Financing Activities</b>			<b>14,143,037,139.48</b>	<b>(2,019,429,972.70)</b>
<b>Net Cash Flow from all Activities</b>			<b>5,805,888,982.84</b>	<b>3,029,879,767.30</b>
Cash & Its Equivalent as at 1/1/2022			<u><b>16,735,538,244.70</b></u>	<u><b>13,705,658,477.40</b></u>
Cash & Its Equivalent as at 31/12/2022		15	<u><b>22,541,427,227.54</b></u>	<u><b>16,735,538,244.70</b></u>


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

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

DESCRIPTION	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total	PREVIOUS YEAR 2021
		₦	₦	₦	₦	₦	₦
<b>Balance as at 31st December, 2021</b>		98,185,249,169.27				98,185,249,169.27	68,373,723,474.07
Changes in Accounting Policy						-	-
<b>Restated Balance</b>		98,185,249,169.27	-	-	-	98,185,249,169.27	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				35,266,937,800.86	5,557,689,174.85
<b>Net surplus for the period</b>		35,266,937,800.86	-	-	-	35,266,937,800.86	73,931,412,648.92
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>		<u>133,452,186,970.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,452,186,970.13</u>	<u>98,185,249,169.27</u>

  
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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**

NOTE	Details	Ref. Note			Previous Years 2021
			Amount N	Amount N	Amount 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		0.00		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 N106,552,461.69		106,552,461.69		106,552,461.69
	Electronic money tranfer		1,616,863,572.09		0.00
	Bridging Facility		-		0.00
	SFTAS Grant		4,154,635,000.00		0.00
	SURE P		8,245,468,097.72		0.00
	Refund for 60/39 Billion		798,536,070.53		0.00
				<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)	<b>E</b>	<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**

DESCRIPTION		2022			
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
<b>Tax Revenue</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**

<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>

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<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 7 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>ACTUAL 2022</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2021</b>
<b>Sales</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)	-
Minstry 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
Minstry 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



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

#### AID AND GRANTS

Economic Code	Item Description	Actual Receipts 2022	Approved Estimats 2022	Variace	Actual Receipts 2021
<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>-</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>
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<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 Eduucation 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>		14,141,899,285.95	22,322,000,000.00	(8,180,100,714.05)	9,568,511,651.65
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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>
7.1	ADMINISTRATIVE SECTOR		2,477,638,123.36	2,640,445,000.00	162,806,876.64		2,818,310,473.26
	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	Birnin 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] Cottage 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 Revenue(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
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2020
8	<b>DESCRIPTION</b>				
	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**

9.1	SOCIAL BENEFITS	2022			2021
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	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>
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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
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
	<b>DESCRIPTION</b>				
	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
<b>10</b>	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>	<b>19,960,953,898.86</b>
<b>11</b>	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 Management 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	Liaison Office Kaduna	4,495,868.90	4,900,000.00	404,131.10	2,715,938.68
9	011101300300	Liaison 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	Liaison 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>LAW AND JUSTICE SECTOR</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	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**

<b>NOTE</b>	<b>TOTAL PUBLIC DEBT CHARGES</b>	<b>2022</b>	
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		<b>DOMESTIC DEBT CHARGES</b>	
		<b>2022</b>	<b>2021</b>
<b>12.1</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>PUBLIC DEBT CHARGES FOREIGN LOAN DEDUCTIONS</b>	
		<b>2022</b>	<b>2021</b>
<b>12.2</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>CONTRACTUAL LIABILITIES</b>	
		<b>2022</b>	<b>2021</b>
<b>12.3</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>
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<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	494,808,215.00
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	24,959,350.00
4	11100100700	Pilgrim Welfare Agency		-			1,000,000.00
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	87,757,387.05
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	96,662,500.00
9	11200100100	State House of Assembly	227,000,000.00	227,000,000.00	121,970,643.96	53.73	99,075,000.00
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	-	15,963,000.00
14	14000200100	Directorate of Local Government Audit	44,200,000.00	44,200,000.00	19,498,382.84	44.11	9,482,312.32
15	14700100100	Civil Service Commission	5,000,000.00	5,000,000.00	0.00	-	4,910,000.00

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	1,031,357,191.76
19	<b>21502102100</b>	Jigawa State Agricultural Research Institute	105,000,000.00	105,000,000.00	14,498,306.25	13.81	25,546,173.25
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	6,735,620,506.79
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	118,243,752.91
23	<b>22000300100</b>	Budget and Economic Planning Directorate	585,000,000.00	585,000,000.00	417,857,919.09	71.43	202,414,867.50
24	<b>22000800100</b>	State Internal Revenue Service	95,000,000.00	95,000,000.00	62,608,645.56	65.90	10,533,400.00
25	<b>22001200100</b>	Jigawa State Bureau of Statistics	52,000,000.00	52,000,000.00	18,320,600.00	35.23	1,334,000.00
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	158,665,711.53
27	<b>22200100200</b>	Mineral Resources Development Agency	67,000,000.00	67,000,000.00	54,432,736.13	81.24	27,982,284.44
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	2,082,144,507.49
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	14,916,453,298.01
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	979,110,601.57
35	<b>25210200100</b>	Jigawa state Water Board	415,200,000.00	615,200,000.00	361,081,794.00	58.69	601,381,732.38
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	2,086,247,935.53
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	-
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	336,426,625.28
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	14,675,291.33
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	2,626,678,821.87

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	5,061,211,274.42
51	<b>51700800100</b>	Library Board	36,000,000.00	36,000,000.00	21,365,214.00	59.35	27,787,044.78
52	<b>51701000100</b>	Agency for Mass Education	187,800,000.00	187,800,000.00	147,110,564.37	78.33	246,592,629.47
53	<b>51701100100</b>	Nomadic Education Agency	235,000,000.00	235,000,000.00	180,775,654.44	76.93	286,718,119.06
54	<b>51701800100</b>	Jigawa State Polytechnic	1,221,000,000.00	1,221,000,000.00	975,277,262.99	79.88	687,172,209.63
55	<b>51701800200</b>	Binyaminu Usman Polytechnic, Hadejia	395,000,000.00	595,000,000.00	573,863,699.04	96.45	683,109,860.33
56	<b>51701900100</b>	Jigawa State College of Education	580,800,000.00	580,800,000.00	493,198,662.97	84.92	1,096,435,431.14
57	<b>51702100100</b>	Sule Lamido University	2,665,000,000.00	2,915,000,000.00	2,560,390,540.89	87.84	1,581,128,879.16
58	<b>51705500100</b>	Science & Technical Education Board	300,000,000.00	465,000,000.00	276,768,164.11	59.52	288,311,828.93
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	111,290,784.11
61	<b>51706100100</b>	Institute of Information Technology	259,000,000.00	259,000,000.00	215,804,507.99	83.32	115,178,267.38
62	<b>51706300100</b>	Islamic Education Bureau	336,000,000.00	336,000,000.00	285,373,275.33	84.93	691,450,163.00
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	13,517,139,792.06
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	638,738,414.11
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	993,338,527.85



68	<b>52111600100</b>	Rasheed Shekoni Specialist Hospital	10,000,000.00	10,000,000.00	8,982,314.18	89.82	67,064,995.36
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	116,684,521.26
70	<b>52300200100</b>	History and Culture Bureau	5,000,000.00	25,000,000.00	22,282,115.86	89.13	32,951,757.11
71	<b>52300300100</b>	Jigawa State Television	39,000,000.00	39,000,000.00	32,621,423.43	83.64	28,949,861.28
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	29,758,604.54
74	<b>52300700100</b>	Jigawa State Sports Council	27,000,000.00	27,000,000.00	24,089,851.94	89.22	404,939,931.17
75	<b>53500100100</b>	Ministry of Environment	5,670,000,000.00	5,670,000,000.00	3,297,042,320.81	58.15	388,389,842.06
76	<b>53501600100</b>	Jigawa State Environmental Protection Agency (JISEPA)	25,000,000.00	25,000,000.00	23,606,259.69	94.43	28,216,885.63
77	<b>53505600100</b>	Alternative Energy Agency	234,000,000.00	234,000,000.00	119,844,906.25	51.22	14,201,074.73
78	<b>55100100100</b>	Ministry Of Local Government	40,900,000.00	40,900,000.00	30,891,285.91	75.53	8,226,788.30
		<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>67,035,325,319.55</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>90,785,999,000.00</b>	<b>73,175,772,268.65</b>	<b>80.60</b>	<b>67,035,325,319.55</b>
	<b>11100100101</b>	<b>Government House</b>	<b>1,500,000,000.00</b>	<b>710,713,504.71</b>	<b>47.38</b>	<b>494,808,215.00</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	219,987,840.22
	<b>11100100201</b>	<b>Deputy Governor's Office</b>	<b>17,000,000.00</b>	<b>63,401,634.18</b>	<b>372.95</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>	-			<b>1,000,000.00</b>
	10039	Pilgrims Welfare Agency (Special Expenditure Provision)	-			1,000,000.00
	<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>87,757,387.05</b>
	10001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	28,000,000.00	9,750,330.00	34.82	18,806,355.77
	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>96,662,500.00</b>
10014	Provision Security Installations and Equipment	191,500,000.00	189,562,247.71	98.99	96,662,500.00
<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>99,075,000.00</b>
10010	House of Assembly Project & Other Asset Acquisitions	183,000,000.00	182,970,643.96	99.98	99,075,000.00
<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>10t</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>	<b>-</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>	<b>9,482,312.32</b>
10006	Directorate Of Local Government Audit Programmes	44,200,000.00	19,498,382.84	44.11	9,482,312.32
<b>14700100100</b>	<b>Civil Service Commission</b>	<b>5,000,000.00</b>			<b>4,910,000.00</b>
10007	Civil Service Commission (Special Expenditure)	5,000,000.00			4,910,000.00

<b>14700200100</b>	<b>Local Government Service Commission</b>	<b>30,500,000.00</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>			-
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>1,031,357,191.76</b>
20005	Purchase Of Grains For Buffer Stock	-			860,803.74
20006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	-			1,664,987.01
20009	Food and Nutrition Agric. Support & Interventions	10,000,000.00			665,000.00
20010	Agricultural Planning and Information System Development	5,000,000.00	4,730,262.28	94.61	5,904,301.03
20014	Field Crop Protection and Termite Control	10,000,000.00	7,004,350.24	70.04	466,520,905.02
20015	Horticultural Crops Development	12,000,000.00			30,530,053.17
20016	Fertilizer Procurement	35,000,000.00			275,532,161.25
20017	Crop Rehabilitation Programme	510,000,000.00	375,695,982.54		4,388,056.00
20018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000.00	4,662,500.00	46.63	5,764,056.00
20020	Veterinary Clinics	26,000,000.00	21,058,275.40	80.99	4,500,500.00
20022	Disease Control and Eradication Scheme	30,000,000.00			154,832,506.23
20026	Livestock Investigation and Breeding Centres	323,500,000.00	269,578,664.14	83.33	3,881,550.00
20028	Fish Seedling Multiplication	10t			-
20029	Artisan Fisheries Development	7,000,000.00			7,886,629.30
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			30,009,000.00
20033	Borehole - Based Minor Irrigation Scheme	54,500,000.00	49,873,582.66	91.51	30,530,053.71
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>6,735,620,506.79</b>
20000	Agricultural Development and Extension (JARDA)	625,000,000.00	144,414,245.34	23.11	129,035,218.30
20001	Climate Change and Adaptation Project (IFAD)	10,000,000.00			2,226,753,093.72
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			2,473,663,144.44
20004	Agricultural Transformation Support Project (AfDB)	1,774,000,000.00	923,037,868.00	52.03	1,872,372,025.14
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	9,690,672.50
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>118,243,752.91</b>
10020	Ministry of Finance SIFMIS Project & Treasury Computerization	35,000,000.00	25,836,548.97	73.82	35,105,118.28
10021	Ministry Of Finance (Special Expenditure)	10,000,000.00			24,721,885.85
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>202,414,867.50</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				187,623,517.50
<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>1,334,000.00</b>
10027	Statistical Surveys and Publications		52,000,000.00	18,320,600.00	35.23	1,334,000.00
<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>158,665,711.53</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			4,877,014.50
20054	Major Markets Development		173,000,000.00	159,806,643.34	92.37	37,775,792.65
20055	Consumer Protection Committee Activities		25,500,000.00	23,060,835.50	90.43	99,861.76
20064	Tourism Promotion Activities		51,000,000.00	47,345,621.74	92.83	21,814,727.91
20066	Trade Fairs, Road Shows and Business Promotion Support		23,000,000.00	19,086,265.55	82.98	5,710,779.62
20067	Nigeria-Niger Economic and Trade Development Corridor		11,500,000.00	9,456,235.37	82.23	9,011,473.18
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>27,982,284.44</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	26,327,408.00

<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>2,082,144,507.49</b>
20056	Development and Support to Business Cooperatives for Economic Empowerment	100,000,000.00	79,608,636.79	79.61	1,040,163,212.77
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	86,753,951.33
<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>14,916,453,298.01</b>
20300	Construction Of Bridges and Major Culverts	200,000,000.00	185,634,099.30	92.82	1,000,426,338.44
20301	Upgrading Of Rural (Feeder) Roads	500,000,000.00	495,013,379.29	99.00	94,624,134.23
20302	Road and Other Projects Consultancies	200,000,000.00	249,169,993.12	124.58	748,698,912.78
20306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	400,000,000.00	367,954,532.88		25,132,806.46
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	1,198,601,716.58
20314	Kijawal - Dabi Road	50,000,000.00			3,387,975,879.90
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	632,190,553.67
20325	Construction of Township Roads	2,200,000,000.00	2,194,822,331.83	99.76	1,330,224,300.34
20328	Feeder Roads Project	6,489,000,000.00	6,353,927,854.65		126,799,679.84
20329	Dutse Airport Projects	200,000,000.00	101,537,725.73	50.77	44,139,417.01
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	969,010,485.02
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	3,184,258,821.19
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		25,132,806.46
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	337,102,328.45
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	1,705,859,382.35
20517	Dutse Street Lights	153,000,000.00	144,457,807.37	94.42	106,275,735.29
<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>979,110,601.57</b>



20410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	5,000,000.00	4,232,071.17	84.64	191,608,770.87
20421	Greater Dutse Water Supply Scheme	430,000,000.00	374,848,570.70	87.17	714,125,301.76
20422	Rehabilitation Of Existing Dams	63,000,000.00	61,048,250.22	96.90	73,376,528.94
20423	Hydro-Metrological Stations	65,000,000.00	58,330,863.26	89.74	-
20426	Water Sector Policy Planning, Monitoring and Evaluation	71,000,000.00	69,518,114.09	97.91	-
<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>601,381,732.38</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	14,653,224.22
20415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	208,000,000.00	193,748,082.38	93.15	474,110,458.86
20416	Rehabilitation Of Existing Urban Water Supply Schemes	52,000,000.00	25,660,688.52	49.35	81,919,823.22
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	21,545,841.63
20420	FGN-Supported 3rd-National Urban Water Sector Reform Program	15,600,000.00	14,678,230.00	94.09	9,152,384.45
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>2,086,247,935.53</b>
20400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	39,000,000.00	38,656,327.49	99.12	55,078,571.75
20401	Rural Water Supply Projects	1,051,700,000.00	961,870,371.74	91.46	1,247,871,219.82
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	86,112,847.08
20427	PE-WASH Programme and Projects	400,000,000.00	93,540,167.00	23.39	697,185,296.88
<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>456,655,514.26</b>	<b>88.65</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>-</b>
20514	State Capital Development Projects	71,000,000.00	69,581,906.07	98.00	-
<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>336,426,625.28</b>
20509	Renovation Of Shari'a Courts Residences	200,000,000.00	187,254,123.00	93.63	336,426,625.28
40004	Sharia Courts Structures	240,000,000.00	210,903,901.69	87.88	-
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>14,675,291.33</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>1,612,300,000.00</b>	<b>1,559,251,768.32</b>	<b>96.71</b>	<b>2,626,678,821.87</b>
60014	Development and Maintenance of Senior Secondary School Structures and Facilities	758,600,000.00	695,174,269.74	91.64	2,097,788,730.89
60015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000.00	96,076,334.35	96.08	59,970,908.17
60016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	250,000,000.00	246,668,541.60	98.67	323,846,130.18
60017	Ministry of Education State Headquarters and Zonal Offices	503,700,000.00	421,907,256.70	83.76	2,251,857.09
60037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	10t			2,255,681.40
60038	Establishment of Jigawa State College of Remedial Studies, Babura	-			66,770,057.92
60046	Senior Secondary Teacher Capacity Development	100,000,000.00	99,425,365.93	99.43	73,795,456.22
<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>246,592,629.47</b>
60032	Adult Mass Literacy Programme	76,500,000.00	49,246,200.00	64.37	92,082,138.94
60034	Basic and Post Literacy Remedial & Continuing Education	87,200,000.00	78,503,828.45	90.03	130,972,090.53
60035	Women Vocational Education Centres	24,100,000.00	19,360,535.92	80.33	23,538,400.00
<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>286,718,119.06</b>
60011	Nomadic Basic Education Projects (Structures and Facilities)	120,900,000.00	90,805,773.19	75.11	262,473,301.06
60012	Nomadic Basic Education (Furniture and Instructional Materials)	114,100,000.00	89,969,881.25	78.85	24,244,818.00
<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>687,172,209.63</b>
60027	Jigawa State Polytechnic Projects	1,021,000,000.00	975,277,262.99	95.52	687,172,209.63
<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>683,109,860.33</b>
60030	Binyaminu Usman Polytechnic Programmes	595,000,000.00	573,863,699.04	96.45	683,109,860.33
<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>1,581,128,879.16</b>
60031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,665,000,000.00	2,660,390,540.89	99.83	1,581,128,879.16

<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>288,311,828.93</b>
60019	Science and Technical Schools Structures and Facilities	180,000,000.00	173,833,667.48	96.57	218,201,763.58
60020	Procurement Schools Furniture for Science, Technical and Vocational Schools	35,000,000.00	29,905,326.50	85.44	2,077,608.75
60021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000.00	3,945,325.36	78.91	9,973,600.00
60022	Establishment / Upgrading of Science, Technical & Vocational Schools	80,000,000.00	69,083,844.77	86.35	58,058,856.60
<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>111,290,784.11</b>
60028	College Of Islamic Legal Studies Programmes	162,200,000.00	115,159,716.34	71.00	111,290,784.11
<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>115,178,267.38</b>
60029	Institute For Information Technology Projects	259,000,000.00	215,804,507.99	83.32	115,178,267.38
<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>691,450,163.00</b>
60023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	268,000,000.00	246,137,862.33	<b>91.84</b>	
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>	84,535,258.62
<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>64,530,944.00</b>
60041	Jigawa State College of Remedial Studies Projects & Programmes	300,000,000.00	109,074,930.64	36.36	64,530,944.00
<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>13,517,139,792.06</b>

60204	Establishment Of Operational Research Unit	10t			212,607,179.72	
60206	World Bank Supported Save One Million Lives Health Program		200,000,000.00	195,257,939.00	97.63	891,698.95
60211	Malaria Control Booster Programme		10,000,000.00	8,061,897.94	80.62	-
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	5,177,000.00
60215	Establishment Of Health & Demographic Research Centre	10t				-
60216	Health Management Information Dbase Development		14,000,000.00	8,118,999.52	57.99	3,879,165,047.33
60218	Improvement Of General Hospitals		6,347,000,000.00	5,949,248,720.47	93.73	6,989,709,238.11
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			-
60222	Jigawa State Drug Management Agency ( J I M S O )		44,000,000.00	39,944,247.79	90.78	57,111,470.00
60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects		1,935,000,000.00	1,843,116,930.21	95.25	1,684,899,784.84
60225	Free Maternal and Child Health Programme in Secondary Hospitals		780,000,000.00	733,556,534.27	94.05	353,355,815.53
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding		240,000,000.00	182,821,565.95	76.18	-
60228	College Of Nursing & Midwifery B/Kudu		112,000,000.00	22,804,585.75	20.36	6,086,000.00
60229	School Of Health Technology Jahun		50,000,000.00	80,750,632.52	161.50	-
60230	School Of Nursing Hadejia		30,000,000.00	7,460,100.00	24.87	-
60231	School of Midwifery Babura Projects		500,000,000.00	464,964,678.17	92.99	119,741,177.01
60232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	10t				193,610,850.37
60234	Infectious Diseases Hospital		100,000,000.00	91,884,705.75	91.88	14,784,530.20
<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>638,738,414.11</b>
60210	SACA HIV / AIDS Control Programme		50,000,000.00	21,483,211.25	42.97	638,738,414.11

<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>993,338,527.85</b>
60201	Upgrading Of Primary Health Centres	635,500,000.00	567,616,017.00	89.32	18,692,668.50
60202	Primary Health Care Programmes / Projects	40,500,000.00	36,500,483.90	90.12	18,692,832.37
60203	PHCD Health System Programmes	13,200,000.00			194,507,916.00
60207	Supplementary Immunization Activities	630,000,000.00	566,372,159.82	89.90	670,000.00
60208	Food and Nutrition (Health) Programme Activities	210,000,000.00			272,788,678.30
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000.00	101,319,460.98	83.05	325,685,335.71
60235	Family Planning Services	30,000,000.00	23,569,874.06	78.57	153,753,951.85
60236	Development of Ward-level Facilities for Basic Healthcare Provision	490,000,000.00	391,087,350.91	79.81	8,547,145.12
<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>67,064,995.36</b>
60224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000.00	8,982,314.18	89.82	67,064,995.36
<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>116,684,521.26</b>
10100	Public Enlightenment and Information Equipment	4,000,000.00	2,279,384.63	56.98	49,316,753.74
10101	Social Re-Orientation & Mobilization	20,000,000.00	11,920,456.29	59.60	62,385,639.41
10111	Fanisau NYSC Permanent Orientation Camp	7,000,000.00	6,135,265.33	87.65	3,246,752.80
10113	Nutrition Intervention (Information Related Activities)	4,000,000.00	2,789,458.25	69.74	1,735,375.31
<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>32,951,757.11</b>
10105	Archives and Reference Library	2,000,000.00	1,893,125.47	94.66	2,943,875.31
10106	Open Air Theatre Dutse	1,000,000.00	729,245.32	72.92	1,208,503.44
10112	Arts, Exhibition and Multimedia Censorship	22,000,000.00	19,659,745.07	89.36	28,799,378.36
<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>28,949,861.28</b>
10103	Jigawa State Broadcasting Corporation (Television)	39,000,000.00	32,621,423.43	83.64	28,949,861.28



<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>	<b>29,758,604.54</b>
10104	Government Printing Press	10,000,000.00	8,123,587.96	81.24	29,758,604.54
<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>404,939,931.17</b>
10108	Stadium and Sports Development	23,000,000.00	21,955,193.71	95.46	28,809,995.85
10109	Improvement Of Hadejia Township Stadium	4,000,000.00	2,134,658.23	53.37	376,129,935.32
<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>388,389,842.06</b>
60100	Forest Nurseries Development and Production Of Seedlings	25,000,000.00	24,970,812.50	99.88	7,000,000.00
60101	Forest Shelterbelt and Natural Forest Reserve Development	7,000,000.00	5,325,697.32	76.08	14,049,663.25
60102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	2,000,000.00	1,589,235.10	79.46	6,931,342.11
60103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	5,000,000.00	4,789,132.28	95.78	8,931,416.47
60104	Environmental Research and Data Base Development	3,000,000.00	1,325,879.20	44.20	10,511,870.34
60105	Second Forestry Project Structures & Facilities	1,000,000.00	515,329.72	51.53	15,534,219.44
60107	Natural Lakes Conservation	400,000,000.00	334,781,484.01	83.70	-
60108	Nature Conservation Programme	3,000,000.00	2,580,231.09	86.01	1,500,000.00
60111	Pollution Control Program	2,000,000.00	1,780,251.92	89.01	29,500,100.00
60112	Dutse Erosion Control	190,000,000.00	182,134,586.29	95.86	80,415,418.64
60116	Flood and Erosion Control Projects / Structure	532,000,000.00	451,534,539.54	84.87	200,000,000.07
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	14,015,811.74
<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>28,216,885.63</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	14,201,074.30
<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>8,226,788.30</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	8,226,788.30

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

**CAPITAL EXPENDITURES CHANGES**

<b>NOTE</b>	<b>SUBSIDIES</b>	<b>ACTUAL 2022 ₦</b>	<b>BUDGET ₦</b>	<b>VARIANCE ₦</b>	<b>ACTUAL 2021</b>
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	<b>14,147,725,129.92</b>
	<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>

**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	26,596,503,115.22	89,604,004.67
		<b>26,596,503,115.22</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 Hospital	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 Stabilization 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 ACRoSAL USD Account \$2000,000 X N448.08	896,160,000.00	200,000,000.00
194	JS ACRoSAL 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>18</b>	<b>LOCAL LOANS</b>		
		<b>2022</b>	<b>2021</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
<b>19</b>	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**

<b>NOTE</b>	<b>DETAILS:</b>		
	<b>2022</b>	<b>2021</b>	
	<b>LAND &amp; BUILDING</b>		
	23,456,782,350.55	19,746,382,934.58	
	19,153,579,515.25	15,394,276,497.35	
	13,753,935,512.77	9,415,387,598.46	
	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>		
	39,657,985,387.25	27,360,567,392.71	
	9,545,829,795.67	1,046,357,435.49	
	1,538,795,243.58	912,734,925.37	
	357,956,783.00	765,527,648.28	
	298,753,454.66	207,996,753.61	
	297,357,915.45	132,556,951.76	
	5,354,879,543.85	2,166,918,347.35	
	3,465,794,378.53	4,371,964,853.72	
	2,117,357,955.75	1,364,761,859.13	
	623,456,786.71	514,357,687.22	
	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>20</b>	<b>PLANT &amp; MACHINERY</b>		
	353,896,753.45	279,685,705.17	
	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>
<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><u>9,715,054,625.82</u></b>	<b><u>2,563,338,951.40</u></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><u>3,546,851,633.28</u></b>	<b><u>1,484,038,340.29</u></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><u>1,347,776,638.13</u></b>	<b><u>1,214,213,187.51</u></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><u>2,641,588,245.71</u></b>	<b><u>2,968,076,680.57</u></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><u>3,813,382,916.63</u></b>	<b><u>4,182,289,868.08</u></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

	<u>1,413,883,800.56</u>	<u>1,079,300,611.12</u>
<b>GRAND TOTAL</b>	<u><b>22,478,537,860.13</b></u>	<u><b>13,491,257,638.96</b></u>

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



**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>24</b>	<b>UNREMITTED DEDUCTIONS FROM SALARY</b>				
	JIGAWA STATE HEALTH INSURANCE SCHEME - <b>JICHMA</b>	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	
	POVERTY ALLEVIATION SCHEME - <b>J-POWER SCHEME</b>	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><u>77,195,435.11</u></b>	<b><u>25,973,731.99</u></b>	<b><u>(302,143,480.44)</u></b>	<b><u>405,312,647.54</u></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**

NOTE	PUBLIC FUNDS	2022	2021
<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>		
27	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>

**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**

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



**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>