



OFFICE OF THE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

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

Our Ref: AUD/ADM/26/VOL.III/281

Date: 30TH JULY 2021

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31st, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No.5 of 2019).

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

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

In my opinion, and subject to observations contained in the Report, the Financial Statements which are in agreement with books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31st, 2020 and the transactions for the fiscal year ended on that date.

SPECIAL OPINION:

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework (and receipts) are detailed in Note 50 in the attached General-Purpose Financial Statements of Jigawa State Government. In my opinion,

Note 50 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st, 2020 (2019 and 2018) in accordance with IPSAS as described in Note. 51.

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2020

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

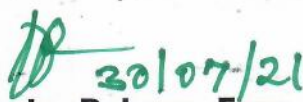
The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 22 (Note for cash and Bank balances)

DISCLOSURE NOTE ON COVID 19 IN 2020 FINANCIAL STATEMENT

With emergency of COVID 19 Pendermic in the year 2020, so also necessitated the need for the review and adjustment of Budgetary estimates in a response to control the Pendermic.

In this regard, the Jigawa State Government in its COVID 19 revised estimates, made a provision of funds to the tune of N16,076,127,500.00 to cater for both COVID 19 Recurrent and Capital Expenditure in the 2020 Financial Year.

I have also verified the total expenditure of N15,162,750,722.00 from COVID 19 supports Accounts and related expenditure in respect of 19 number of MDA from the State Consolidated Revenue fund as per Note No. 52 in the 2020 financial year report. The expenditure framework and receipts in respect of COVID 19 for the period under review presented fairly and truly in all material respect and quick response nature of the exercise.


Mutari Yakubu Babura, Fcna,
FRC/2021/001/00000023323
STATE AUDITOR GENERAL,
JIGAWA STATE

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual (2019)	DETAILS	NCOA CODES	Notes	Actual 2020	Final Budget 2020	Supplementary Budget 2020	Initial/ Original Budget 2020	Variance on Final Budget
₦				₦	₦	₦	₦	₦
				A	B(C+D)	C	D	E (B-A)
	REVENUE							
46,047,863,429.37	Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	37,906,002,560.15	34,617,000,000.00	34,617,000,000.00	34,617,000,000.00	(3,289,002,560.15)
6,481,723,748.96	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110104 - 11010410	1	4,678,199,180.19	5,358,961,101.80	5,358,961,101.80	5,358,961,101.80	680,761,921.61
13,752,777,423.49	Government Share of VAT	110102	2	16,395,911,903.46	14,711,000,000.00	14,711,000,000.00	14,711,000,000.00	(1,684,911,903.46)
	Tax Revenue	120101	3	3,678,490,984.80	2,674,200,000.00	2,674,200,000.00	2,674,200,000.00	(1,004,290,984.80)
8,536,371,114.59	Non-Tax Revenue	120201 - 120210 & 120213	4	37,711,185,702.00	37,193,200,000.00	37,193,200,000.00	37,193,200,000.00	(517,985,702.00)
	Investment Income	120211	5	0.00	0.00	0.00	0.00	0.00
	Interest Earned	120212	6	0.00	0.00	0.00	0.00	0.00
4,194,508,819.00	Aid & Grants	130101 - 130204	7	5,356,449,242.57	4,311,000,000.00	4,311,000,000.00	4,311,000,000.00	(1,045,449,242.57)
39,484,442,586.89	Other Capital Receipts to CDF	140401 - 140402	8	6,414,032,698.52	14,079,600,000.00	14,079,600,000.00	14,079,600,000.00	7,665,567,301.48
	Receipts from loan/borrowing	140403	9	324,513,534.81	2,080,000,000.00	2,080,000,000.00	2,080,000,000.00	0.00
	Other Revenues	140701	10	256,611,420.15	10,779,038,898.20	10,779,038,898.20	10,779,038,898.20	10,522,427,478.05
118,497,687,122.30	Total Revenue (a)			112,721,397,226.65	125,804,000,000.00	125,804,000,000.00	125,804,000,000.00	11,327,116,308.16
	EXPENDITURE							
39,256,756,297.05	Salaries & Wages	210101 - 210202	11	43,286,124,078.13	42,272,871,132.00	42,272,871,132.00	42,272,871,132.00	(1,013,252,946.13)
2,174,699,895.29	Allowances/Social Contributions	210301	12	1,347,432,857.85	1,627,000,000.00	1,627,000,000.00	1,627,000,000.00	279,567,142.15
791,463,548.28	Social Benefits	210302	13	738,599,994.15	875,674,000.00	875,674,000.00	875,674,000.00	137,074,005.85
19,684,028,872.37	Overhead Cost	220201 - 220208, 220210 & 230501	14	16,581,282,438.63	17,318,499,000.00	17,318,499,000.00	17,318,499,000.00	737,216,561.37
1,160,350,041.56	Grants & Contributions	220401 - 220402	15	1,947,984,263.57				(1,947,984,263.57)
	Subsidies	220501 & 220502	16	2,415,665,835.89				(2,415,665,835.89)
	Depreciation Charges	240101 - 240201	17	7,360,421,521.22				(7,360,421,521.22)
	Impairment Charges	260101 - 260301	18	5,480,350,545.21				(5,480,350,545.21)
	Amortization Charges	250101	19	9,421,549,324.14				(9,421,549,324.14)
	Bad Debts Charges	270101 & 270102	20	13,770,102,057.30				(13,770,102,057.30)
	Purchase and Construction of Assets							

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NCOA CODES	Notes	2020	2019
			₦	₦
ASSETS				
Current Assets				
Cash and Cash Equivalents	310101 - 310201	22	13,705,658,477.40	16,589,364,806.68
Inventories	310501 & 310502	23	392,651,117.90	0.00
Receivables	310601 - 310604	24	1,701,878,650.56	1,452,773,611.72
Prepayments	310801	25		
Total Current Assets	A		15,800,188,245.86	18,042,138,418.40
Non-Current Assets				
Loans Granted	311001 & 311002	26	2,321,853,419.86	-
Investments	310901 & 310902	27	4,424,516,414.99	5,293,070,889.98
Un-classified Assets	320101 - 320110	28	97,364,915,753.30	71,826,759,143.28
Investment Property	320201	29	13,491,257,638.96	#REF!
Intangible Assets	320301	30	1,737,915,834.54	
Total Non-Current Assets	B		119,340,459,061.65	#REF!
Total Assets	C = A + B		135,140,647,307.51	#REF!
LIABILITIES				
Current Liabilities				
Deposits	410101	31	1,847,237,344.52	
Loans & Debts (Short-term)	410201			
Unremitted Deductions	410301 - 410302	32	43,767,207.61	3,795,265,079.78
Accrued Expenses (Including pension & Gratuity)		33	2,863,765,378.01	751,139,319.60
Current Portion of Borrowings	410601	40		

Total Current Liabilities	D		4,754,769,930.14	4,546,404,399.38
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Non-Current Liabilities				
Public Funds	420101 & 420102	34	20,271,569,095.14	25,669,851,311.92
Borrowings	420301	35	41,740,584,808.15	33,895,766,307.45
Total Non-Current Liabilities	E		62,012,153,903.29	59,565,617,619.37
Total Liabilities: F = D + E			66,766,923,833.43	64,112,022,018.75
Net Assets: G = C - F			68,373,723,474.08	64,112,022,018.75
<u>NET ASSETS/EQUITY</u>				
Reserves	430301			
Accumulated Supplus/(Deficits)	430301	36	(8,802,951,199.12)	6,457,637,245.30
			(8,802,951,199.12)	6,457,637,245.30
Total Net Assets/Equity: H=G			<u>77,176,674,673.20</u>	<u>57,654,384,773.45</u>

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	NCOA CODES	Notes	ACTUAL	2020	BUDGET	VARIANCE	2019
			₦		₦	₦	₦
	REF.						
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
Statutory Revenue	110101 & 110103	1	-		34,617,000,000.00	(34,617,000,000.00)	46,047,863,429.37
VAT	110102	2	16,395,911,903.46		14,711,000,000.00	1,684,911,903.46	13,752,777,423.49
Direct Taxes	120101	3	3,678,490,984.80		2,674,200,000.00	1,004,290,984.80	2,559,710,768.91
Licences	120201 - 120210 & 120213	4A	24,398,000.00		42,350,000.00	(17,952,000.00)	29,920,400.00
Fines		4B	1,518,025.00		8,100,000.00	(6,581,975.00)	9,591,290.06
Royalties		4C				-	
Fees		4D	1,132,328,763.00		1,341,390,000.00	(209,061,237.00)	1,285,400,477.67
Earnings & Sales		4E	1,838,153,207.00		2,161,790,000.00	(323,636,793.00)	92,557,005.40
Rent on Government Properties		4F	153,318,749.00		66,320,000.00	86,998,749.00	16,411,773.08
Investment Income	120211	4G				-	
Interest & Repayment Generals	120212	4H	221,740,488.00		350,000,000.00	(128,259,512.00)	607,557,059.04
Reimbursement		4I	4,190,894,436.00		3,509,920,000.00	680,974,436.00	2,684,704,257.44
Domestics Aid & Grants	130101 - 130204	7	5,131,441,932.57		7,258,000,000.00	(2,126,558,067.43)	2,330,750,000.00
External Aid & Grants		7	225,007,310.00		803,000,000.00	(577,992,690.00)	1,863,758,819.00
Gain from Exchange In Transactions	140401 - 140402	7	3,858,961,102.00		4,500,000,000.00	(641,038,898.00)	4,678,199,180.08
Other Revenue	140701	9				-	
Total Inflow from Operating Activities (A)			36,852,164,900.83		72,043,070,000.00	(35,190,905,099.17)	75,959,201,883.54
Outflows							
Personel Emoluments	210101 - 210202	11	43,286,124,078.13		42,272,871,132.00	1,013,252,946.13	39,256,756,297.05
Overhead Cost (Payment to Consultants, Suppliers etc)	220201 - 220208, 220210 & 230501	13	16,581,282,438.63		17,318,499,000.00	(737,216,561.37)	19,684,028,872.37
Contribution to Pension Scheme		12	1,347,432,857.85		1,627,000,000.00	(279,567,142.15)	1,578,098,371.74
Contribution to Other Employee Schemes		37	738,599,994.15		875,674,000.00	(137,074,005.85)	791,463,548.28
Consolidated Revenue Fund Charges [Other Charges]		38	57,783,570.00		5,375,638,000.00	(5,317,854,430.00)	146,303,260.85
Grants & Contributions							
Total Outflow from Operating Activities (B)			62,011,222,938.76		67,469,682,132.00	(5,458,459,193.24)	61,456,650,350.29
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)		1	(25,159,058,037.93)		4,573,387,868.00	(29,732,445,905.93)	14,502,551,533.25
CASH FLOW FROM INVESTING ACTIVITIES							
Purchase/Construction of Assests	NA					-	

Administratives Sector			39	1,989,382,857.62	2,084,000,000.00	(94,617,142.38)	2,904,747,349.11
Economis Sector			40	21,201,207,705.71	27,320,000,000.00	(6,118,792,294.29)	38,079,311,068.59
Law and Justice Sector			41	257,612,815.64	310,000,000.00	(52,387,184.36)	162,802,022.59
Social Sector			42	18,467,483,101.03	26,200,500,000.00	(7,733,016,898.97)	20,740,776,972.76
Purchase of Financial Market Instrument						-	
Investment In Private Companies		NA	43	4,424,516,414.99		4,424,516,414.99	5,293,070,889.98
Investment in Development on Natural Resources		NA				-	
Foreign Investment		NA				-	
Proceed from Foreign Investment		NA				-	
Proceed from Sale of Fixed Assets						-	14,300,000.00
Dividends Received						-	
Net Cash Flow from Investing Activites				46,340,202,894.99	55,914,500,000.00	(9,574,297,105.01)	67,195,008,303.03
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>							
Proceeds from Domestic Loans & Other Borrowings		430101					
Proceeds from External Loans & Other Borrowings		420301 (CR)	44	485,079,550.00		485,079,550.00	3,600,000,000.00
Grants & Loans to Other Governments/Agencies		420301 (DR)				-	
Contribution/Subscriptions to International Agencies/Bodies		22070102				-	
Repayment of Loans						-	
Net Cash Flow from Financing Activities				485,079,550.00	-	485,079,550.00	3,600,000,000.00
Net Cash Flow from all Activities				21,666,224,407.06	60,487,887,868.00		
Cash & Its Equivalent as at 1/1/2020			45	12,965,833,493.15			21,973,347,023.18
Cash & Its Equivalent as at 31/12/2020			46	13,705,658,477.40			16,589,364,806.68
Notes: 1							
<u>RECONCILIATION:</u>							
Surplus/ (Deficit) per Statement of Performance		Net Surplus/(Deficit) for the Period as per Financial Performance				-	-
Add Back Non-Cash Movement Items:						-	
Depreciation Charges		240101 - 240201	16			-	
Amortization Charges		250101	17			-	
Impairment Charges		260101 - 260301	18			-	
Debt Forgiveness		270101 & 270102	19			-	

				-	-	-	
Net Movement in Current Assets/Liabilities.						-	
Net Movement in Inventories				-		-	
Net Movement in Receivables						-	
Net Movement in Payables						-	
Net Cash Flow from Operating Activities				-	-	-	
Note: 2							
Cash & its equivalent as at 31/12/2020							
Cash Balances		NA				-	
Bank Balances		310101 - 310201	46	13,705,658,477.40	13,705,658,477.40	-	
Certificate of Deposits						-	

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020

Descriptions	Note	Accumulated Surplus/Deficits	Other Reserves	Capital Grants	Total
Opening Balance 1st January, 2020	47	64,112,022,018.75			64,112,022,018.75
Surplus for the year 2020	48	8,802,951,199.12			
transitional		72,914,973,217.87			64,112,022,018.75
Changes/Correction of Prior Year Errors					
Net Decrease in Prior years Surplus	49	- 4,261,701,455.33			
Balance as at 31st December, 2020		77,176,674,673.20	-	-	64,112,022,018.75

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTE 1

DETAILS OF JIGAWA STATE GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION
ACCOUNTS IN THE YEAR 2020

<i>DETAILS/ MONTH</i>	(A) NET RECEIPT	(B) ADD:DEDUCTIONS AT SOURCE	(C) ADD: ADD EXCESS CRUDE OIL	(D) SHARE OF VALUE ADDED TAX (VAT)	(E) TOTAL (GROSS) FAAC ALLOCATION
	N		N		N
January	3,714,907,802.61	344,139,452.64		1,316,541,204.74	5,375,588,459.99
February	3,296,023,400.70	344,139,452.64		1,179,759,985.11	4,819,922,838.45
March	2,866,211,100.91	348,502,982.66		1,104,199,569.34	4,318,913,652.91
April	2,908,954,277.85	348,502,982.66		1,317,714,566.75	4,575,171,827.26
May	2,191,842,702.20	348,502,982.66	819,238,078.39	1,061,165,593.86	4,420,749,357.11
June	2,759,712,206.17	105,963,207.66		1,154,115,653.31	4,019,791,067.14
July	2,904,272,485.84	105,963,207.66		1,411,326,264.41	4,421,561,957.91
August	3,703,696,314.82	105,963,207.66		1,463,261,975.57	5,272,921,498.05
September	3,653,589,701.60	115,073,045.69		1,665,075,418.60	5,433,738,165.89
October	2,295,132,988.07	115,073,045.69		1,579,138,864.77	3,989,344,898.53
November	2,370,893,175.07	115,073,045.69		1,404,612,688.97	3,890,578,909.73
December	2,728,796,745.31	115,073,045.69		1,739,000,118.03	4,582,869,909.03
SUB-TOTAL	35,394,032,901.15	2,511,969,659.00	819,238,078.39	16,395,911,903.46	55,121,152,542.00
<i>T.B</i>					
<i>CHECK</i>	37,906,002,560.15				

	CHECK	55,121,152,542.00	3,858,961,102.00	-	58,980,113,644.00
					58,980,113,644.00
EXCHANGE GAIN		1,160,286,097.49			
SOLID MINERALS R		547,235,117.42			58,980,113,644.00
FGN INTERVENTION FUND		1,592,731,222.90			
SHARE OF GOOD VALUE		102,833,231.60			
EXCESS BANK CHARGES		29,915,252.58			
FOREX EQUALISATION		425,960,180.01			

-	3,858,961,102.00
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JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 2

DETAILS OF JIGAWA STATE GOVERNMENT SHARE OF

<i>DETAILS/ MONTH</i>	(D) SHARE OF VALUE ADDED TAX (VAT)	(E) TOTAL (GROSS) FAAC ALLOCATION
		N
January	1,316,541,204.74	1,316,541,204.74
February	1,179,759,985.11	1,179,759,985.11
March	1,104,199,569.34	1,104,199,569.34
April	1,317,714,566.75	1,317,714,566.75
May	1,061,165,593.86	1,061,165,593.86
June	1,154,115,653.31	1,154,115,653.31
July	1,411,326,264.41	1,411,326,264.41
August	1,463,261,975.57	1,463,261,975.57
September	1,665,075,418.60	1,665,075,418.60
October	1,579,138,864.77	1,579,138,864.77
November	1,404,612,688.97	1,404,612,688.97
December	1,739,000,118.03	1,739,000,118.03
SUB-TOTAL	16,395,911,903.46	16,395,911,903.46

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

	01	DESCRIPTION	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
47	022000800100	Board of Internal Revenue	3,678,490,984.80	2,674,200,000.00	1,004,290,984.80	2,559,710,768.91
		TOTALS	3,678,490,984.80	2,674,200,000.00	1,004,290,984.80	2,559,710,768.91

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 4**

**Non-Tax Revenue
Licence General**

	DESCRIPTION	REFERENCE	LICENCES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
			120201				
	Ministry of Commerce, Industry and Co-operatives		12020109	211,000.00	200,000.00	11,000.00	180,000.00
1	MINISTRY of Women Affairs & Social Development		12020109	0.00	0.00	0.00	15,000.00
2	Ministry of Information, Youth, Sports and Culture		12020109		50,000.00	-50,000.00	60,000.00
3	Ministry For Local Government		12020109	350,000.00	300,000.00	50,000.00	0.00
4	Ministry of Agriculture & Natural Resources		12020119	22,000.00	50,000.00	-28,000.00	0.00
5						0.00	
6	Ministry of Information, Youth, Sports and Culture		12020130	0.00	0.00	0.00	0.00
7	Board of Internal Revenue		12020132	12,945,000.00	18,000,000.00	-5,055,000.00	16,222,000.00
8	Board of Internal Revenue		12020133	9,484,000.00	15,000,000.00	-5,516,000.00	11,448,000.00
9	NA		12020100	0.00	0.00	0.00	0.00
10	Ministry of Education Science & Technology		12020135	85,000.00	600,000.00	-515,000.00	830,000.00
11	Ministry of Commerce, Industry and Co-operatives		12020137	51,000.00	800,000.00	-749,000.00	10,000.00
12	Ministry of Agriculture & Natural Resources		12020141		100,000.00	-100,000.00	187,000.00
13	Ministry of Agriculture & Natural Resources		12020144	26,000.00	50,000.00	-24,000.00	0.00
14	Ministry of Health		12020145	535,000.00	250,000.00	285,000.00	0.00
15	Fire Service Directorate		12020146	900,000.00	1,000,000.00	-100,000.00	405,000.00
16	Ministry of Commerce, Industry and Co-operatives		12020147		100,000.00	-100,000.00	0.00
17	Board of Internal Revenue		12020149		5,000,000.00	-5,000,000.00	0.00
18	Ministry of Agriculture & Natural Resources		12020150		0.00	0.00	0.00
19	Ministry of Agriculture & Natural Resources		12020154		50,000.00	-50,000.00	0.00

20	Jigawa State Environmental Protection Authority [JISEPA]		12020154		1,000,000.00	-1,000,000.00	743,400.00
TOTALS				24,398,000.00	42,350,000.00	-17,952,000.00	29,920,400.00

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

**Note
FEES - GENERAL**

	FEES - GENERAL	REFERENCE	FEES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
	High Court of Justice		12020401	6,359,933.00		6,359,933.00	0.00
1	Sharia Court of Appeal		12020401	2,816,483.00		2,816,483.00	0.00
2	Board of Internal Revenue		12020402		200,000	-200,000.00	0.00
3	Ministry of Works & Transport		12020415	4,159,800.00	100,000.00	4,059,800.00	149,400.00
4	Due Process & Projects Monitoring Bureau		12020417	1,728,625.00	1,500,000.00	228,625.00	157,500.00
5	Pilgrims Welfare Board		12020420		5,000,000.00	-5,000,000.00	222,297.40
6	High Court of Justice		12020426		800,000.00	-800,000.00	3,633,541.31
7	Sharia Court of Appeal		12020426	6,000.00	5,000,000.00	-4,994,000.00	0.00
8	Government House		12020427	3,510,000.00	100,000.00	3,410,000.00	0.00
9	Administration & Finance Directorate		12020427		500,000.00	-500,000.00	0.00
10	Council Affairs Directorate		12020427	19,133,500.00	18,000,000.00	1,133,500.00	13,235,412.25
11	Office of the Head of Civil Service		12020427		50,000.00	-50,000.00	50,000.00
12	Manpower Development Institute		12020427		500,000.00	-500,000.00	0.00
13	Office of the Auditor General (Local Government)		12020427	454,886.00	50,000.00	404,886.00	0.00
14	Ministry of Agriculture & Natural Resources		12020427		50,000.00	-50,000.00	0.00
15	Ministry of Commerce, Industry and Co-operatives		12020427		500,000.00	-500,000.00	0.00
16	Mineral Resources Development Agency		12020427		50,000.00	-50,000.00	0.00
17	Directorate of Economic Empowerment		12020427	1,950,340.00	3,000,000.00	-1,049,660.00	75,354,000.00
18	Ministry of Works & Transport		12020427	5,224,700.00	10,000,000.00	-4,775,300.00	1,697,100.00
19	Rural Electricity Board		12020427		400,000.00	-400,000.00	0.00
20	Ministry of Water Resources		12020427		200,000.00	-200,000.00	0.00
21	Rural Water Supply & Sanitation Agency		12020427		6,000,000.00	-6,000,000.00	0.00
22	Small Town Water Supply Agency		12020427		1,500,000.00	-1,500,000.00	0.00
23	Dutse Capital Development Agency		12020427		2,000,000.00	-2,000,000.00	0.00

24	High Court of Justice		12020427		200,000.00	-200,000.00	0.00
25	Sharia Court of Appeal		12020427		500,000.00	-500,000.00	0.00
26	Ministry of Education Science & Technology		12020427	200,000.00	3,500,000.00	-3,300,000.00	2,590,000.00
27	State Universal Basic Education Board		12020427	3,240,000.00	25,000,000.00	-21,760,000.00	0.00
28	Agency for Mass Education		12020427		100,000.00	-100,000.00	0.00
29	Nomadic Education Agency		12020427		2,000,000.00	-2,000,000.00	0.00
30	Jigawa State Polytechnic		12020427	352,696.00	2,000,000.00	-1,647,304.00	1,100,300.00
31	Bilyaminu Usman Polytechnic Hadejia		12020427	377,100.00	1,500,000.00	-1,122,900.00	0.00
32	Jigawa State College of Education		12020427		1,000,000.00	-1,000,000.00	118,710.00
33	Sule Lamido University, K/Hausa		12020427	810,000.00	900,000.00	-90,000.00	1,265,000.00
34	Science & Technical Education Board		12020427		800,000.00	-800,000.00	0.00
	Jigawa State College of Islamic Legal Studies		12020427		300,000.00	-300,000.00	0.00
	Institute of Information Technology		12020427			0.00	255,000.00
	Islamic Education Board		12020427	2,536,660.00	250,000.00	2,286,660.00	0.00
	Ministry of Health		12020427		4,500,000.00	-4,500,000.00	114,000.00
	Ministry of Information, Youth, Sports and Culture		12020427		200,000.00	-200,000.00	0.00
35	Ministry of Environment		12020427		500,000.00	-500,000.00	198,000.00
36	Jigawa State Environmental Protection Authority [JISEPA]		12020427	48,000.00	200,000.00	-152,000.00	0.00
37	Ministry For Local Government		12020427		200,000.00	-200,000.00	0.00
38	Fire Service Directorate		12020428	637,000.00		637,000.00	0.00
39	Ministry of Health		12020432		800,000.00	-800,000.00	880,000.00
40	Ministry of Land, Housing, Urban & Regional Planning Development		12020438	1,774,644.00	3,000,000.00	-1,225,356.00	2,261,116.70
41	Jigawa State Agricultural Research Institute		12020441		50,000.00	-50,000.00	0.00
42	Babura General Hospital		12020441		1,500,000.00	-1,500,000.00	2,667,753.00
43	Birnin kudu General Hospital		12020441		3,400,000.00	-3,400,000.00	4,555,700.00
44	Birniwa General Hospital		12020441		2,800,000.00	-2,800,000.00	3,115,085.00
45	Dutse General Hospital		12020441		11,000,000.00	-11,000,000.00	4,004,519.50
46	Gumel General Hospital		12020441		4,500,000.00	-4,500,000.00	3,539,430.00

47	Gwaram General Hospital		12020441		2,000,000.00	-2,000,000.00	6,214,060.00
48	Hadejia General Hospital		12020441		5,000,000.00	-5,000,000.00	11,035,911.28
49	Hadejia Tuberculosis and Leprosy Hospital		12020441		1,500,000.00	-1,500,000.00	0.00
50	Jahun General Hospital		12020441		3,400,000.00	-3,400,000.00	3,687,555.00
51	Kafin Hausa[Bulangu] Cottage Hospital		12020441		2,800,000.00	-2,800,000.00	1,501,750.00
52	Kafin Hausa General Hospital		12020441		1,250,000.00	-1,250,000.00	2,252,978.00
53	Kazaure General Hospital		12020441		2,500,000.00	-2,500,000.00	9,225,040.00
54	Ringim General Hospital		12020441		1,500,000.00	-1,500,000.00	6,214,060.00
55	Jigawa State Housing Authority		12020441		700,000.00	-700,000.00	0.00
56	Ministry of Agriculture & Natural Resources		12020445	516,600.00	200,000.00	316,600.00	0.00
57	Ministry of Agriculture & Natural Resources		12020446		700,000.00	-700,000.00	0.00
58	Ministry of Land, Housing, Urban & Regional Planning Development		12020447		0.00	0.00	0.00
59	Urban Development Board		12020447	22,220,000.00	4,000,000.00	18,220,000.00	5,700,000.00
60	Mineral Resources Development Agency		12020448		500,000.00	-500,000.00	
61	Jigawa State Housing Authority		12020448	1,750,000.00	400,000.00	1,350,000.00	350,600.00
62	Urban Development Board		12020448	250,500.00	7,500,000.00	-7,249,500.00	8,700,000.00
63	Urban Development Board		12020448	114,964,000.00		114,964,000.00	
64	Dutse Capital Development Agency		12020448	477,476.00	1,000,000.00	-522,524.00	0.00
65	Ministry of Commerce, Industry and Co-operatives		12020449		1,500,000.00	-1,500,000.00	1,203,000.00
	Sule Lamido University, K/Hausa		12020449	973,200.00	1,000,000.00	-26,800.00	1,130,933.00
	Jigawa State Environmental Protection Authority [JISEPA]		12020450	188,100.00		188,100.00	
	Ministry of Environment		12020451	60,000.00		60,000.00	
	Jigawa State College of Education		12020452	90,717,296.00	105,000,000.00	-14,282,704.00	37,962,200.00
66	Sule Lamido University, K/Hausa		12020452	1,790,585.00	6,250,000.00	-4,459,415.00	1,745,000.00
67	Jigawa State College of Islamic Legal Studies		12020452	110,212,627.00	92,500,000.00	17,712,627.00	80,308,904.50
68	Institute of Information Technology		12020452	11,975,661.00	85,000,000.00	-73,024,339.00	60,134,828.00
69	Islamic Education Board		12020452	6,065,058.00		6,065,058.00	60,134,828.00
70	Scholl of Health Technology		12020452	8,870,720.00	22,000,000.00	-13,129,280.00	20,455,695.00

	Civil Service Commission		12020453	15,000.00	200,000.00	-185,000.00	177,500.00
	State Universal Basic Education Board		12020453		850,000.00	-850,000.00	0.00
	Jigawa State Polytechnic		12020453	40,129,242.00	9,000,000.00	31,129,242.00	6,149,196.67
	Science & Technical Education Board		12020453		100,000.00	-100,000.00	0.00
71	Jigawa State College of Islamic Legal Studies		12020453		7,200,000.00	-7,200,000.00	13,329,505.00
72	Jigawa State College of Education		12020455	15,629,702.00		15,629,702.00	8,946,580.00
73	Sule Lamido University, K/Hausa		12020455		100,000,000.00	-100,000,000.00	107,668,892.00
74	Dutse Model/Capital School		12020455		102,000,000.00	-102,000,000.00	97,990,848.21
75	Institute of Information Technology		12020455	9,817,857.00	60,000,000.00	-50,182,143.00	38,110,930.63
76	Islamic Education Board		12020455	2,327,000.00		2,327,000.00	38,110,930.63
77	Ministry of Health		12020455		50,000.00	-50,000.00	0.00
78	School of Nursing Birnin Kudu		12020455	3,973,816.00	5,000,000.00	-1,026,184.00	23,158,605.00
79	School of Nursing Hadejia		12020456		0.00	0.00	5,347,084.00
80	Ministry of Education Science & Technology		12020456	59,892,924.00	0.00	59,892,924.00	0.00
81	Jigawa State Polytechnic		12020456	80,879,107.00	89,000,000.00	-8,120,893.00	81,010,503.33
82	Bilyaminu Usman Polytechnic Hadejia		12020456	10,850,757.00	52,000,000.00	-41,149,243.00	17,150,460.50
83	Jigawa State College of Education		12020456	21,613,148.00		21,613,148.00	17,150,460.50
84	Jigawa State College of Education and Legal Studies		12020456	832,550.00		832,550.00	17,150,460.50
85	Institute of Information Technology		12020456	4,135,000.00		4,135,000.00	17,150,460.50
86	Islamic Education Board		12020456	13,049,409.00		13,049,409.00	17,150,460.50
87	School of Widwifery Birnin kudu		12020459		13,000,000.00	-13,000,000.00	20,353,526.20
88	Ministry of Land, Housing, Urban & Regional Planning Development		12020460		1,000,000.00	-1,000,000.00	856,200.00
89	Ministry of Land, Housing, Urban & Regional Planning Development		12020461			0.00	168,000.00
90	Ministry of Land, Housing, Urban & Regional Planning Development		12020462	1,259,755.00		1,259,755.00	1,420,000.00
91	Ministry of Land, Housing, Urban & Regional Planning Development		12020463			0.00	1,420,000.00
92	Jahun General Hospital		12020464		550,000.00	-550,000.00	285,300.00
93	Babura General Hospital		12020464		500,000.00	-500,000.00	1,325,429.00
94	Birnin kudu General Hospital		12020464		2,400,000.00	-2,400,000.00	

95	Birniwa General Hospital		12020464		1,000,000.00	-1,000,000.00	300,450.00
96	Dutse General Hospital		12020464		4,000,000.00	-4,000,000.00	4,156,168.00
97	Gumel General Hospital		12020464		2,000,000.00	-2,000,000.00	0.00
98	Gwaram General Hospital		12020464		1,500,000.00	-1,500,000.00	4,317,020.00
99	Hadejia General Hospital		12020464		2,490,000.00	-2,490,000.00	4,811,720.00
100	Jahun General Hospital		12020464		1,200,000.00	-1,200,000.00	8,459,890.00
101	Kafin Hausa[Bulangu] Cottage Hospital		12020464		1,300,000.00	-1,300,000.00	1,888,300.00
102	Kafin Hausa General Hospital		12020464		1,000,000.00	-1,000,000.00	886,690.00
103	Kazaure General Hospital		12020464		2,500,000.00	-2,500,000.00	3,145,206.00
104	Kazaure Psychiatric Hospital		12020464		1,000,000.00	-1,000,000.00	50,600.00
105	Ringim General Hospital		12020467		2,200,000.00	-2,200,000.00	11,073,830.00
106	Manpower Development Institute		12020467	4,350,000.00	10,000,000.00	-5,650,000.00	0.00
107	Directorate of Economic Empowerment		12020469			0.00	0.00
108	Bilyaminu Usman Polytechnic Hadejia		12020469		0.00	0.00	0.00
109	Ministry of Agriculture & Natural Resources		12020470		0.00	0.00	0.00
110	Farmers & Herdsmen Board		12020471	610,000.00	600,000.00	10,000.00	0.00
111	Ministry of Agriculture & Natural Resources		12020472	405,000.00	50,000.00	355,000.00	0.00
112	Ministry of Education Science & Technology		12020472		200,000.00	-200,000.00	830,000.00
113	Ministry of Works & Transport		12020473	2,291,217.00	4,000,000.00	-1,708,783.00	1,150,000.00
114	Ministry of Land, Housing, Urban & Regional Planning Development		12020474		2,000,000.00	-2,000,000.00	2,520,100.00
115	Ministry of Works & Transport		12020475	525,000.00		525,000.00	460,000.00
116	Ministry of Works & Transport		12020476		2,000,000.00	-2,000,000.00	0.00
117	Ministry of Works & Transport		12020477	130,000.00	100,000.00	30,000.00	0.00
118	Office of the Auditor General		12020477	50,000.00	500,000.00	-450,000.00	360,000.00
119	Board of Internal Revenue		12020479	70,000.00	1,500,000.00	-1,430,000.00	220,000.00
120	Ministry of Works & Transport		12020479		0.00	0.00	0.00
121	Women Co-operative Development Fees		12020481	1,314,000.00	0.00	1,314,000.00	0.00
122	MINISTRY of Women Affairs & Social Development		12020483	11,637,171.00	0.00	11,637,171.00	0.00

123	Ministry of Land, Housing, Urban & Regional Planning Development		12020483	235,000.00	10,000,000.00	-9,765,000.00	398,207.79
124	Ministry of Health		12020484	190,000.00	700,000.00	-510,000.00	170,000.00
125	Ministry of Health		12020485		700,000.00	-700,000.00	170,000.00
126	Jigawa Agricultural Reseach Institute		12020485	308,021.00	200,000.00	108,021.00	0.00
127	Ministry of Land, Housing, Urban & Regional Planning Development		12020485	769,500.00		769,500.00	
128	Bilyaminu Usman Polytechnic Hadejia		12020485	2,590,050.00	8,000,000.00	-5,409,950.00	2,578,135.00
129	Institute of Information Technology		12020487	65,929,000.00	15,000,000.00	50,929,000.00	811,150.00
130	Urban Development Board		12020491	6,124,500.00	3,500,000.00	2,624,500.00	3,200,000.00
131	Small Town Water Supply Agency		12020492	19,405,700.00	7,500,000.00	11,905,700.00	0.00
132	Jigawa State Water Board		12020493		30,000,000.00	-30,000,000.00	0.00
133	Board of Internal Revenue		12020494		200,000.00	-200,000.00	17,934,614.50
134	Board of Internal Revenue		12020494	3,755,000.00	5,000,000.00	-1,245,000.00	83,000.00
135	Urban Development Board		12020494	500,000.00		500,000.00	83,001.00
136	Urban Development Board		12020495	1,090,000.00		1,090,000.00	83,001.00
137	Board of Internal Revenue		12020497	96,000.00	2,000,000.00	-1,904,000.00	808,000.00
138	Directorate of Economic Empowerment		12020497	119,989,871.00		119,989,871.00	
139	High Court of Justice		12020497	205,566,209.00		205,566,209.00	
140	Ministry of Justice		12020498		300,000,000.00	-300,000,000.00	243,748,853.27
141	Ministry of Agriculture & Natural Resources		12020499		200,000.00	-200,000.00	0.00
	TOTALS		1,851,149,602.00	1,132,328,763.00	1,341,390,000.00	-209,061,237.00	1,285,400,477.67

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 4

FINES - GENERAL

120205		REFERENCE	FINES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
			120205				
		High Court of Justice	12020501	45,000.00		45,000.00	0.00
1	011100100101	Sule Lamido University	12020501	21,200.00	100,000.00	-78,800.00	218,010.00
2	011100100201	High Court of Justice	12020502	1,297,296.00	8,000,000.00	-6,702,704.00	9,373,280.06
3	011100100300	Sharia Court of Appeal	12020502	199,529.00	0.00	199,529.00	0.00
		TOTALS		1,518,025.00	8,100,000.00	-6,581,975.00	9,591,290.06

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

**NOTE 4
SALES - GENERAL**

	120206	REFERENCE	SALES - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
1	Due Process and Project Monitoring Bearau		12020601	12,000.00		12,000.00	180,000.00
2	Budget & Economic Planning Directorate		12020601		50,000.00	-50,000.00	15,000.00
3	Minstry of Land, Housing, Urban and Regional Planning		12020601	10,000.00		10,000.00	60,000.00
4	Jigawa State College of Education		12020601			0.00	0.00
5	Sule Lamido University, K/Hausa		12020601	71,000.00	500,000.00	-429,000.00	0.00
6	Ministry of Information, Youth, Sports and Culture		12020601			0.00	
7	Minstry of Land, Housing, Urban and Regional Planning		12020603	5,000.00		5,000.00	0.00
8	Directorate of Salary and Pension Administration		12020603		30,000.00	-30,000.00	16,222,000.00
9	Institute of Information Technology		12020603	2,000.00		2,000.00	11,448,000.00
10	Babura General Hospital		12020603		500,000.00	-500,000.00	0.00
11	Birin kudu General Hospital		12020603		1,600,000.00	-1,600,000.00	830,000.00
12	Birniwa General Hospital		12020603		1,000,000.00	-1,000,000.00	10,000.00
13	Dutse General Hospital		12020603		5,000,000.00	-5,000,000.00	187,000.00
14	Gumel General Hospital		12020603		1,980,000.00	-1,980,000.00	0.00
15	Gwaram General Hospital		12020603		2,000,000.00	-2,000,000.00	0.00
16	Hadejia General Hospital		12020603		3,000,000.00	-3,000,000.00	405,000.00
17	Hadejia Tuberculosis and Leprosy Hospital		12020603		466,000.00	-466,000.00	0.00
18	Jahun General Hospital		12020603		1,760,000.00	-1,760,000.00	0.00
19	Kafin Hausa[Bulangu] Cottage Hospital		12020603		900,000.00	-900,000.00	0.00
20	Kafin Hausa General Hospital		12020603		750,000.00	-750,000.00	0.00
21	Kazaure General Hospital		12020603		1,000,000.00	-1,000,000.00	743,400.00

22	Kazaure Psychiatric Hospital		12020603		700,000.00	-700,000.00	
23	Ringim General Hospital		12020603		800,000.00	-800,000.00	
24	Rasheed Shekoni Specialist Hospital		12020603	114,700.00	7,000,000.00	-6,885,300.00	
25	Sule Lamido University, K/Hausa		12020604	529,523.00	100,000.00	429,523.00	
26	Ministry of Agriculture & Natural Resources		12020608			0.00	
27	Jigawa State Agricultural Research Institute		12020608		350,000.00	-350,000.00	
28	Ministry of Health		12020612	1,441,787,220.00	1,500,000,000.00	-58,212,780.00	
29	Babura General Hospital		12020612		10,000,000.00	-10,000,000.00	
30	Birnin kudu General Hospital		12020612	218,630.00	5,000,000.00	-4,781,370.00	
31	Birniwa General Hospital		12020612	18,000.00	3,200,000.00	-3,182,000.00	
32	Gumel General Hospital		12020612		13,000,000.00	-13,000,000.00	
33	Gwaram General Hospital		12020612		2,500,000.00	-2,500,000.00	
34	Hadejia General Hospital		12020612	1,632,376.00	21,000,000.00	-19,367,624.00	
35	Hadejia Tuberculosis and Leprosy Hospital		12020612	0.00	3,000,000.00	-3,000,000.00	
36	Jahun General Hospital		12020612		14,000,000.00	-14,000,000.00	
37	Kafin Hausa[Bulangu] Cottage Hospital		12020612		3,000,000.00	-3,000,000.00	
38	Kafin Hausa General Hospital		12020612		4,000,000.00	-4,000,000.00	
39	Kazaure General Hospital		12020612		12,000,000.00	-12,000,000.00	
40	Kazaure Psychiatric Hospital		12020612	0.00	3,300,000.00	-3,300,000.00	
41	Ringim General Hospital		12020612		4,500,000.00	-4,500,000.00	
42	Jigawa state Housing Authority		12020614	5,923,640.00	107,000,000.00	-101,076,360.00	
43	Establishment and Service Matters Directorate		12020616		300,000.00	-300,000.00	
44	Manpower Development and Training Directorate		12020616	445,331.00	500,000.00	-54,669.00	
45	Manpower Development Institute		12020616	15,500.00	50,000.00	-34,500.00	
46	Civil Service Commission		12020616	85,500.00		85,500.00	
47	Local Government Service Commission		12020616		1,000,000.00	-1,000,000.00	
48	State Independent Electoral Commission		12020616	0.00	11,200,000.00	-11,200,000.00	

49	Ministry of Finance and Economic Planning		12020616	4,667,846.00	12,704,000.00	-8,036,154.00	
50	Jigawa state Housing Authority		12020616	6,500.00	100,000.00	-93,500.00	
51	Judicial Service Commission		12020616	33,400.00	40,000.00	-6,600.00	
52	Ministry of Education Science and Technology		12020616	40,000.00		40,000.00	
53	Agency for Mass Education		12020616		250,000.00	-250,000.00	
54	Jigawa State Polytechnic		12020616	1,508,000.00		1,508,000.00	
55	Bilyaminu Usman Polytechnic Hadejia		12020616	2,008,105.00	5,000,000.00	-2,991,895.00	
56	Jigawa State College of Education		12020616	28,868,285.00	14,000,000.00	14,868,285.00	
57	Sule Lamido University, K/Hausa		12020616	1,639,675.00	6,000,000.00	-4,360,325.00	
58	Jigawa State Scholarship Board		12020616	6,469,498.00	8,000,000.00	-1,530,502.00	
59	Dutse Model/Capital School		12020616		3,000,000.00	-3,000,000.00	
60	Admin and Finance		12020616		3,000,000.00	-3,000,000.00	
61	Jigawa State College of Education and Legal Studies		12020616	3,462,610.00		3,462,610.00	
62	Institute of Information Technology		12020616	1,927,005.00	2,600,000.00	-672,995.00	
63	Islamic Education Board		12020616	40,000.00	290,000.00	-250,000.00	
64	Ministry of Health		12020616	75,000.00		75,000.00	
65	School of Nursing Birnin Kudu		12020616	14,504,518.00	20,000,000.00	-5,495,482.00	
66	School of Widwifery Birnin kudu		12020616	260,623.00	5,520,000.00	-5,259,377.00	
67	School of Nursing Hadejia		12020616	0.00	2,000,000.00	-2,000,000.00	
68	School of Health Technology		12020616	0.00		0.00	
69	Ministry of Information, Youth, Sports and Culture		12020616	0.00		0.00	
70	Ministry of Information, Youth, Sports and Culture		12020623		250,000.00	-250,000.00	
71	Jigawa State Television		12020623		12,000,000.00	-12,000,000.00	
72	Jigawa State Broadcasting Corporation [Radio]		12020623	9,008,873.00	30,000,000.00	-20,991,127.00	
73	Ministry of Agriculture & Natural Resources		12020624	0.00	200,000.00	-200,000.00	
74	Jigawa State Agricultural Research Institute		12020624	180,000.00		180,000.00	
75	Bilyaminu Usman Polytechnic Hadejia		12020624	223,000.00	2,000,000.00	-1,777,000.00	

76	Ministry of Finance and Economic Planning		12020628	2,013,000.00		2,013,000.00	
77	Agency for Mass Education		12020630	0.00	50,000.00	-50,000.00	
	TOTALS			1,527,806,358.00	1,875,040,000.00	-347,233,642.00	30,100,400.00

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

NOTE 4

EARNINGS -GENERAL

	120207	REFERENCE	EARNINGS - GENERAL	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	ADMINISTRATION SECTOR						
1	Institute of Information Technology		12020700	700,000.00		700,000.00	
2	Ministry of Agriculture & Natural Resources		12020703		200,000.00	-200,000.00	0.00
3	Jigawa Road Maintenance Agency		12020703	600,000.00	4,000,000.00	-3,400,000.00	0.00
4	Bilyaminu Usman Polytechnic Hadejia		12020703	296,306.00	1,000,000.00	-703,694.00	0.00
5	Manpower Development and Training Directorate		12020705	1,620,886.00		1,620,886.00	
6	Ministry of Women Affairs & Social Development		12020705		250,000.00	-250,000.00	0.00
7	Birin kudu General Hospital		12020707	33,185,459.00	1,700,000.00	31,485,459.00	3,905,980.00
8	Dutse General Hospital		12020707	37,264,162.00		37,264,162.00	
9	Gumel General Hospital		12020707	25,083,418.00	5,000,000.00	20,083,418.00	5,284,960.00
10	Hadejia General Hospital		12020707	27,216,057.00		27,216,057.00	13,211,152.00
11	Hadejia Tuberculosis and Leprosy Hospital		12020707		1,500,000.00	-1,500,000.00	
12	Jahun General Hospital		12020707	14,832,621.00		14,832,621.00	
13	Kafin Hausa General Hospital		12020707	3,464,888.00	2,000,000.00	1,464,888.00	0.00
14	Kazaure General Hospital		12020707	33,512,843.00		33,512,843.00	
15	Ringim General Hospital		12020707	6,363,515.00		6,363,515.00	
16	Rasheed Shekoni Specialist Hospital		12020707		30,000,000.00	-30,000,000.00	0.00
17	Manpower Development and Training Directorate		12020710	2,000,000.00	33,450,000.00	-31,450,000.00	0.00
18	Manpower Development Institute		12020710	18,371,283.00		18,371,283.00	
19	Sule Lamido University, K/Hausa		12020710	1,248,000.00	10,000,000.00	-8,752,000.00	8,255,001.00

20	Ministry of Information, Youth, Sports and Culture		12020710		300,000.00	-300,000.00	0.00
21	Manpower Development and Training Directorate		12020711	3,494,927.00		3,494,927.00	
22	Library Board		12020713		1,000,000.00	-1,000,000.00	595,000.00
23	Manpower Development Institute		12020714	27,961.00	4,000,000.00	-3,972,039.00	0.00
24	Manpower Development and Training Directorate		12020714	4,038,845.00		4,038,845.00	
25	Bilyaminu Usman Polytechnic Hadejia		12020714	554,420.00	500,000.00	54,420.00	0.00
26	Ministry of Information, Youth, Sports and Culture		12020716	14,000.00	500,000.00	-486,000.00	20,000.00
27	Ministry of Agriculture & Natural Resources		12020717		200,000.00	-200,000.00	0.00
28	Ministry of Information, Youth, Sports and Culture		12020717	5,000.00		5,000.00	
29	History and culture Bureau		12020717		100,000.00	-100,000.00	0.00
30	Ministry of Agriculture & Natural Resources		12020718		1,500,000.00	-1,500,000.00	0.00
31	Ministry of Agriculture & Natural Resources		12020719	99,000.00		99,000.00	0.00
32	Ministry of Land, Housing, Urban & Regional Planning Development		12020719			0.00	0.00
33	Ministry of Environment		12020719	40,000.00		40,000.00	
34	Ministry of Works & Transport		12020720		300,000.00	-300,000.00	56,000.00
35	Sule Lamido University, K/Hausa		12020720	90,000.00		90,000.00	
36	Dutse General Hospital		12020722		32,000,000.00	-32,000,000.00	16,804,130.40
37	Rasheed Shekoni Specialist Hospital		12020722	9,318,523.00	10,000,000.00	-681,477.00	0.00
38	Sule Lamido University, K/Hausa		12020723	1,572,597.00	7,150,000.00	-5,577,403.00	4,193,689.00
39	Manpower Development Institute		12020724	40,627,670.00	3,000,000.00	37,627,670.00	0.00
40	Rasheed Shekoni Specialist Hospital		12020724		5,000,000.00	-5,000,000.00	0.00
41	Ministry of Finance		12020726	26,000,000.00		26,000,000.00	
42	Ministry of Commerce, Industry and Co-operatives		12020727	519,200.00	900,000.00	-380,800.00	0.00
43	Board of Internal Revenue		12020728	6,439,500.00	80,000,000.00	-73,560,500.00	5,890,000.00
44	Ministry of Environment		12020729	65,000.00	1,500,000.00	-1,435,000.00	312,500.00

45	Ministry of Women Affairs & Social Development		12020730			0.00	0.00
46	History and culture Bureau		12020730		700,000.00	-700,000.00	137,000.00
47	Jigawa Sports Council		12020730		1,500,000.00	-1,500,000.00	26,800.00
48	Jigawa State Printing Press		12020731	1,803,650.00	4,500,000.00	-2,696,350.00	3,764,393.00
49	Ministry of Works & Transport		12020732		20,000,000.00	-20,000,000.00	0.00
50	Manpower Development Institute		12020733	9,877,118.00	23,000,000.00	-13,122,882.00	0.00
TOTAL EARNING					310,346,849.00	286,750,000.00	23,596,849.00

TOTAL SALES

1527806358 1,875,040,000.00 -347,233,642.00 30,100,400.00

GRAND TOTAL: EARNING AND SALES

1,838,153,207.00 2,161,790,000.00 -323,636,793.00 92,557,005.40

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

**NOTE 4
Non-Tax Revenue**

RENT ON GOVERNMENT BUILDINGS - GENERAL

		120208	REFERENCE	RENT ON GOVERNMENT BUILDINGS - GENERAL	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
1	011100100101	SSG's Office - Governor & Deputy Governor (CRFC)		12020801	12,000,000.00		12,000,000.00	16,411,773.08
2	011100100201	Jigawa State Housing Authority		12020801	6,090,891.00	6,000,000.00	90,891.00	
3	011100100300	Institute of Information Technology		12020802	32,000.00		32,000.00	
4	011100100400	Jigawa State Housing Authority		12020803	12,922,684.00	320,000.00	12,602,684.00	0.00
5	011100100700	Institute of Information Technology		12020803	29,500.00		29,500.00	
6	011100800100	Ministry of Information Youths, Sports and Culture		12020804	10,000.00		10,000.00	0.00
7	011101300100			120209	61,116,837.00	30,000,000.00	31,116,837.00	
8	011101300101	Ministry of Lands, Housing, Urban & Regional Planning Development		12020901	20,518,591.00	30,000,000.00	-9,481,409.00	
9	011101300200	Ministry of Lands, Housing, Urban & Regional Planning Development		12020908	40,598,246.00		40,598,246.00	
10	011101300300	Ministry of Lands, Housing, Urban & Regional Planning Development		12020910			0.00	
TOTALS					108,307,742.00	66,320,000.00	86,998,749.00	16,411,773.08

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

NOTE 4

Non-Tax Revenue

REPAYMENTS & REFUNDS (LOANS & ADVANCES -GENERAL

	120210	REFEREN CE	REPAYMENT S & REFUNDS	Actual REVENUE (2020)	BUDGET	VARIENCE	Actual REVENUE (2019)
1	Ministry of Finance & Economic Planning		12021002		360,000,000.00	-360,000,000.00	441,852,060.53
2	Ministry of Finance & Economic Planning		12021003		32,000,000.00	-32,000,000.00	32,456,721.22
3	Ministry of Finance & Economic Planning		12021004		45,000,000.00	-45,000,000.00	75,867,413.56
4	Ministry of Finance & Economic Planning		12021005	197.00		197.00	
5	Government House		12021006	209,300.00		209,300.00	
6	Administration & Finance Directorate		12021006	50,000.00		50,000.00	
7	State Independent Electoral Commission		12021006	4.00		4.00	
8	Jigawa State Agricultural & Rural Development Authority		12021006	6,081,443.00		6,081,443.00	0.00
9	Ministry of Finance & Economic Planning		12021006	1,248,887.00	2,000,000,000.00	-1,998,751,113.00	
10	Jigawa Roads Maintenance Agency		12021006	64,500.00		64,500.00	
11	Rural Water Supply and Sanitation Agency		12021006	7,504,322.00		7,504,322.00	
12	Judicial Service Commission		12021006	352,260.00		352,260.00	
13	State Universal Basic Education Board		12021006	14,255,351.00		14,255,351.00	
14	Jigawa State Polytechnic		12021006	14,033,200.00		14,033,200.00	

15	Jigawa State College of Education		12021006	22,800.00		22,800.00	0.00
16	Ministry of Finance & Economic Planning		12021007	1,500,000.00		1,500,000.00	
17	Jigawa State Hotels and Tourism		12021007	2,000,000.00		2,000,000.00	0.00
18	Jigawa State Agricultural & Rural Development Authority		12021008		200,000,000.00	-200,000,000.00	0.00
19	Ministry of Finance & Economic Planning		12021009		46,000,000.00	-46,000,000.00	104,913,286.74
20	Ministry of Finance & Economic Planning		12021011	40,030,647.00		40,030,647.00	66,152,252.08
21	Hadejia General Hospital		12021011	15,260,258.00		15,260,258.00	
22	Office of the Accountant General		12021012	165,040.00		165,040.00	
23	Agency for Mass Education		12021012	833,027.00		833,027.00	
24	Birniwa General Hospital		12021012	15,000.00		15,000.00	
25	Government House		12021013	11,600.00		11,600.00	
26	State Pension		12021013	8,593,204.00		8,593,204.00	
27	Ministry of Finance & Economic Planning		12021013	6,988,809.00	8,000,000.00	-1,011,191.00	
28	Budget and Economic Planning Directorate		12021013	12,119,141.00		12,119,141.00	
29	Office of the Accountant General		12021013	1,917,012.00		1,917,012.00	
30	Directorate of Economic Empowerment		12021013	576,000.00		576,000.00	
31	Ministry of Works & Transport		12021013	1,232,500.00		1,232,500.00	
32	Agency for Mass Education		12021013	192,005.00		192,005.00	
33	Bilyaminu Usman Polytechnic Hadejia		12021013			0.00	0.00
34	Sule Lamido University		12021013	2,200.00		2,200.00	

35	Jigawa State Scholarship Board		12021013	35,000,000.00		35,000,000.00	
36	Institute of Information Technology		12021013	2,452,000.00		2,452,000.00	
37	Birniwa General Hospital		12021013	10,000.00		10,000.00	
38	Gumel General Hospital		12021013	45,000.00		45,000.00	
39	Hadejia General Hospital		12021013	1,570,000.00		1,570,000.00	
40	School of Nursing Hadejia		12021013	4.00		4.00	
41	Ministry of Information Youths, Sports and Culture		12021013	3,000.00		3,000.00	
42	Ministry of Finance & Economic Planning		12021014	2,535,600.00		2,535,600.00	298,367,429.44
43	Jigawa State Housing Authority		12021015	13,476,486.00	5,480,000.00	7,996,486.00	0.00
44	Directorate of Economic Empowerment		12021016	18,607.00	57,000,000.00	-56,981,393.00	
45	Ministry of Finance & Economic Planning		12021017		127,900,000.00	-127,900,000.00	
TOTALS				190,369,404.00	2,881,380,000.00	-2,691,010,596.00	1,019,609,163.57

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

NOTE 4

Non-Tax Revenue

INTEREST EARNED - GENERAL

	120212	REFERENCE	INTEREST EARNED GENERAL	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	Jigawa State Printing Press		12021210	419.00		419.00	
2	Alternative Energy Agency		12021210	3,036.00		3,036.00	
3	Ministry of Finance & Economic Planning		12021212	221,737,033.00	350,000,000.00	-128,262,967.00	607,557,059.04
TOTALS				221,740,488.00	350,000,000.00	-128,259,512.00	607,557,059.04

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

NOTE 5

Investment Income

		REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1	Investments		4,424,516,414.99	5,293,070,889.98
2	Investments			
	TOTALS		4,424,516,414.99	5,293,070,889.98

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 7

Aid and Grants

		REFERENCE	Actual REVENUE	BUDGET	VARIANCE	Actual REVENUE
1	Current External Aid					
2	Capital External Aid					
3	Current External Grants		225,007,310.00	803,000,000.00	-577,992,690.00	1,863,758,819.00
4	Capital External Grants					
7	Sub Total External Aid and Grants		225,007,310.00	803,000,000.00	-577,992,690.00	1,863,758,819.00
11	Internal Aid and Grants					
13	Current Internal Aid	1,118,272,000.00	13,495,024.00		13,495,024.00	
14	Capital Internal Aid		7,057,032		7,057,032.00	
15	Current Internal Grants	10,195,146,364.00	1,274,219,543.40	4,860,000,000.00	-3,585,780,456.60	2,330,750,000.00
16	Capital Internal Grants	2,353,485,909.54	3,836,670,333.17	2,398,000,000.00	1,438,670,333.17	
19	Sub Total Internal Aid and Grants		5,131,441,932.57	7,258,000,000.00	-2,126,558,067.43	2,330,750,000.00
	TOTALS		5,356,449,242.57	8,061,000,000.00	-2,704,550,757.43	4,194,508,819.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 8

Other Capital Reciepts

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	Other Capital Receipts		6,414,032,698.52	13,079,600,000.00	6,665,567,301.48	24,030,524,014.32
	TOTALS		6,414,032,698.52	13,079,600,000.00	6,665,567,301.48	24,030,524,014.32

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTE 4

Non-Tax Revenue

RE-IMBURSEMENT GENERAL

	120213	REFERENCE	RE- IMBURSEMENT GENERAL	ACTUAL REVENUE (2020)	BUDGET	VARIANCE	ACTUAL REVENUE (2019)
			12021302	21,000,000.00	1,120,000.00	19,880,000.00	0.00
1	Directorate of Local Government Audit		12021307	48,017,000.00	420,000.00	47,597,000.00	126,210,000.00
2	Jigawa State Rehabilitation Board		12021309	102,151,968.00	0.00	102,151,968.00	108,540,000.00
3	Chieftaincy & Religious Affairs Department		12021309	393,401,862.00	480,000,000.00	-86,598,138.00	110,880,000.00
4	Special Services Directorate		12021309	198,893,821.00	122,500,000.00	76,393,821.00	479,514,076.08
5	Directorate of Local Government Audit		12021309	454,563,364.00	461,000,000.00	-6,436,636.00	253,257,038.02
6	Local Government Service Commission		12021309	0.00	20,000,000.00	-20,000,000.00	280,000,000.00
7	State Independent Electoral Commission		12021309	1,204,277,618.00	1,178,000,000.00	26,277,618.00	589,408,800.00
8	Ministry of Works & Transport		12021309	692,017,269.00	744,000,000.00	-51,982,731.00	465,908,496.00
9	Ministry of Water Resources		12021309	48,017,000.00	227,000,000.00	-178,983,000.00	0.00
10	Jigawa State Rehabilitation Board		12021309	551,791,444.00	0.00	551,791,444.00	0.00
11	Sule Lamido University		12021309	216,668,478.00	0.00	216,668,478.00	0.00
12	Primary Health Care Development Agency		12021309	6,609,000.00	0.00	6,609,000.00	6,480,000.00
13	Ministry of Information Youth, Sports & Culture		12021309	242,262,244.00	277,000,000.00	-34,737,756.00	254,785,847.34
14	Ministry For Local Government		12021310		0.00	0.00	9,720,000.00
15	Ministry of Finance and Economic Planning		12021313	6,770,000.00	0.00	6,770,000.00	0.00

16	Ministry of Works & Transport		12021314	489,135.00	0.00	489,135.00	0.00
17	Sule Lamido University		12021314	3,964,233.00	0.00	3,964,233.00	0.00
18	Hadejia General Hospital		12021315		0.00	0.00	0.00
	TOTALS			4,190,894,436.00	3,509,920,000.00	679,854,436.00	2,684,704,257.44

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

**NOTE 11
Salaries and Wages**

PERSONAL EMOLUMENT

	DESCRIPTION	REFERENCE	PERSONAL EMOLUMENT	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	Government House		011100100101	38,180,989.10	27,200,000.00	10,980,989.10	27,559,391.50
2	Deputy Governor's Office General		011100100201	9,031,431.60	7,080,000.00	1,951,431.60	6,501,615.70
3	Directorate of Protocol		011100100300	8,472,087.00	3,900,000.00	4,572,087.00	3,760,457.70
4	Due Process & Project Monitoring Bureau		011100100400	34,032,552.00	32,000,000.00	2,032,552.00	26,678,277.60
5	Pilgrims Welfare Agency		011100100700	36,349,527.10	35,840,000.00	509,527.10	28,787,049.16
6	State Emergency Management Agency (SEMA)		011100800100	19,344,393.40	16,000,000.00	3,344,393.40	15,806,094.90
7	SSG - Administration & Finance Directorate		011101300100	459,475,778.04	369,600,000.00	89,875,778.04	295,713,108.31
8	Liason Office Kaduna		011101300200	6,401,480.10	4,800,000.00	1,601,480.10	5,321,776.52
9	Liason Office Lagos		011101300300	4,763,888.80	4,000,000.00	763,888.80	3,289,559.72
10	Liason Office Kano		011101300400	0.00	0.00	0.00	0.00
11	Liason Office Abuja		011101300500	5,813,929.20	4,200,000.00	1,613,929.20	3,720,604.70
12	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation		011101300600	103,737,555.20	31,810,000.00	71,927,555.20	57,671,598.77
13	Research, Evaluation & Political Affairs Directorate		011101400100	4,585,158.00	4,100,000.00	485,158.00	3,454,020.20
14	Special Services Directorate		011101800100	28,723,522.74	23,000,000.00	5,723,522.74	21,257,020.94
15	(Council Affairs Dept)		011101800100	463,941.60	854,000.00	-390,058.40	334,051.80
16	State House of Assembly		011200100100	406,258,045.06	383,000,000.00	23,258,045.06	329,405,141.36
17	Assembly Service Commission		011200100115	35,723,760.76	21,330,000.00	14,393,760.76	

18	Office of the Head of Service		012500100100	188,048,234.46	240,660,000.00	-52,611,765.54	126,796,406.22
19	Establishment & Service Matters Directorate		012500100100	519,930,456.87	438,500,000.00	81,430,456.87	426,130,870.42
20	Directorate of Salary & Pension Administraton		012500100400	321,282,062.86	318,500,000.00	2,782,062.86	549,146,584.60
21	Manpower Development Institute		012500100500	44,479,388.00	52,500,000.00	-8,020,612.00	43,074,936.00
22	Guidance & Counseling Department		012500100600	1,948,521.60	1,370,000.00	578,521.60	1,643,638.76
23	Office of the Auditor General		014000100100	68,818,421.50	62,400,000.00	6,418,421.50	62,037,866.40
24	Directorate of Local Government Audit		014000200100	96,829,074.49	72,000,000.00	24,829,074.49	59,642,752.66
25	Civil Service Commission		014700100100	8,723,433.90	7,647,000.00	1,076,433.90	7,212,206.40
26	Local Government Service Commission		014700200100	5,164,863.61	5,000,000.00	164,863.61	5,267,512.73
27	State Independent Electoral Commission		014800100100	9,597,191.80	7,720,000.00	1,877,191.80	7,199,414.00
28	Ministry of Agriculture & Natural Resources		021500100100	350,639,365.39	308,054,000.00	42,585,365.39	313,684,758.06
29	Jigawa State Agricultural Research Institute		021502102100	113,563,271.51	102,200,000.00	11,363,271.51	91,754,321.24
30	Jigawa Agriculture & Rural Development Authrity [JARDA]		021510200100	399,778,689.30	356,800,000.00	42,978,689.30	346,586,029.29
31	Ministry of Finance & Economic Planning		022000100100	358,678,337.82	316,000,000.00	42,678,337.82	346,305,139.68
32	Budget & Economic Planning Directorate		022000300100	35,513,186.74	31,758,000.00	3,755,186.74	32,371,830.06
33	Board of Internal Revenue General		022000800100	103,001,098.26	97,698,000.00	5,303,098.26	94,112,944.60
34	Jigawa State Bureau of Statistics		022001200100	12,714,387.30	17,501,000.00	-4,786,612.70	0.00
35	Ministry of Commerce, Industries and Co-operatives		022200100100	77,228,068.92	64,190,000.00	13,038,068.92	63,769,898.60
36	Mineral Resource Development Agency		022200100200	11,166,725.40	9,771,000.00	1,395,725.40	9,277,172.20
37	State Investment Promotion Agency (InvestJigawa)		022200100300	273,000.00	9,600,000.00	-9,327,000.00	0.00
38	Directorate of Economic Empowerment		022700600100	76,221,052.05	57,900,000.00	18,321,052.05	57,126,190.78
39	Ministry of Works & Transport		023400100100	176,230,200.09	158,000,000.00	18,230,200.09	153,597,845.24

40	Jigawa Roads Maintenance Agency		023400400100	14,073,512.10	11,026,000.00	3,047,512.10	10,226,134.80
41	Rural Electricity Board		023400800300	28,040,240.12	25,920,000.00	2,120,240.12	24,923,979.20
42	Fire Services Directorate		023400900100	90,641,967.40	80,618,000.00	10,023,967.40	69,357,115.00
43	Ministry of Water Resources		025200100100	17,521,939.70	17,000,000.00	521,939.70	13,900,179.30
44	Jigawa State Water Board		025210200100	189,409,580.32	158,000,000.00	31,409,580.32	152,249,247.12
45	Rural Water Supply and Sanitation Agency		025210300100	35,487,815.64	30,300,000.00	5,187,815.64	28,372,160.35
46	Small Town Water Supply Agency		025210400100	254,915,834.99	213,200,000.00	41,715,834.99	211,375,695.80
47	Ministry of Lands, Housing, Urban & Regional Planning Development		026000100100	80,834,491.50	69,900,000.00	10,934,491.50	68,321,567.12
48	Jigawa State Housing Authority		026000200100	12,377,752.60	9,735,000.00	2,642,752.60	11,387,639.10
49	Urban Development Board		026000300100	65,246,411.70	49,400,000.00	15,846,411.70	49,581,189.30
50	Dutse Capital Development Authority [DCDA]		026000400100	92,396,776.10	73,401,000.00	18,995,776.10	71,475,973.59
51	High Court		031800500100	531,283,718.81	420,000,000.00	111,283,718.81	394,860,849.91
52	Shari'a Court of Appeal		031800600100	850,352,642.96	717,500,000.00	132,852,642.96	701,402,706.66
53	Judicial Service Commission		031801100100	88,823,364.06	97,600,000.00	-8,776,635.94	73,528,312.05
54	Ministry of Justice		032600100100	159,459,109.19	154,600,000.00	4,859,109.19	129,833,185.84
55	Justice Sector and Law Reform Commission		032600200200	24,892,382.04	20,200,000.00	4,692,382.04	19,089,212.49
56	Ministry of Women Affairs & Social Development		051400100100	54,342,177.40	46,900,000.00	7,442,177.40	42,114,070.40
57	Rehabilitation Board		051400100200	89,154,027.92	35,000,000.00	54,154,027.92	32,844,510.82
58	Ministry of Education, Science & Technology		051700100100	3,750,477,481.58	3,378,500,000.00	371,977,481.58	3,092,521,045.57
59	State Educational Inspectorate & Monitoring Unit		051700100200	1,245,603.60	1,759,000.00	-513,396.40	983,550.60
60	State Universal Basic Education Board		051700300100	256,522,430.44	166,000,000.00	90,522,430.44	173,407,442.37
61	Inspectorate Head Quarters & Zones		051700300103	218,916,261.31	162,000,000.00	56,916,261.31	139,125,289.72

62	Local Education Authority		051700400100	18,747,564,173.08	20,180,000,000.00	-1,432,435,826.92	14,828,652,921.78
63	Library Board		051700800100	56,305,627.00	45,880,000.00	10,425,627.00	44,335,758.90
64	Agency for Mass Education		051701000100	81,407,476.92	61,500,000.00	19,907,476.92	62,805,830.63
65	Nomadic Education Agency		051701100100	540,952,877.71	478,200,000.00	62,752,877.71	456,435,552.44
66	Jigawa State Polytechnic		051701800100	603,273,371.56	534,000,000.00	69,273,371.56	509,254,351.24
67	Binyaminu Usman Polytechnic		051701800200	456,075,851.94	401,600,000.00	54,475,851.94	365,737,575.92
68	Jigawa State College of Education		051701900100	1,163,007,402.45	1,085,000,000.00	78,007,402.45	1,028,843,022.22
69	Sule Lamido University, Kafin-Hausa		051702100100	819,642,184.63	856,400,000.00	-36,757,815.37	744,923,424.00
70	Science & Technical Education Board		051705500100	635,057,851.16	566,500,000.00	68,557,851.16	509,910,760.94
71	Jigawa State Scholarships Board		051705600100	6,143,723.80	7,400,000.00	-1,256,276.20	7,438,446.10
72	Dutse Model / Capital School		051705600200	173,545,899.38	157,900,000.00	15,645,899.38	156,474,571.48
73	Jigawa State College of Islamic Legal Studies		051706000100	441,689,711.15	402,000,000.00	39,689,711.15	369,923,616.94
74	Institute of Information Technology		051706100100	229,239,856.07	238,500,000.00	-9,260,143.93	222,602,204.04
75	Islamic Education Bureau		051706300100	1,034,073,274.99	909,700,000.00	124,373,274.99	855,091,453.74
76	Bamaina Academy		051706300100		10,640,000.00	-10,640,000.00	6,776,761.10
77	Ministry of Health		052100100100	801,830,511.58	701,300,000.00	100,530,511.58	545,765,935.76
78	Babura General Hospital		052100100110	231,849,037.24	205,400,000.00	26,449,037.24	193,514,669.86
79	Birnin Kudu General Hospital		052100100111	456,179,733.06	418,130,000.00	38,049,733.06	396,750,732.38
80	Birniwa General Hospital		052100100112	165,211,219.70	158,300,000.00	6,911,219.70	143,080,551.31
81	Dutse General Hospital		052100100113	551,348,498.00	507,200,000.00	44,148,498.00	468,636,629.13
82	Gumel General Hospital		052100100114	375,369,049.44	354,400,000.00	20,969,049.44	323,414,292.64
83	Gwaram Cottage Hospital		052100100115	137,768,533.78	145,200,000.00	-7,431,466.22	123,750,148.55

84	Hadejia General Hospital		052100100116	672,960,255.05	607,700,000.00	65,260,255.05	509,887,629.30
85	Hadejia Tuberculosis and Leprosy Hospital		052100100117	51,789,356.62	51,300,000.00	489,356.62	45,275,298.06
86	Jahun General Hospital		052100100118	303,908,901.44	282,400,000.00	21,508,901.44	258,257,849.36
87	Kafin Hausa [Bulangu] Cottate Hospital		052100100119	107,229,339.64	104,900,000.00	2,329,339.64	94,678,145.26
88	Kafin Hausa General Hospital		052100100120	167,159,306.37	158,200,000.00	8,959,306.37	141,468,235.67
89	Kazaure General Hospital		052100100121	414,628,763.75	369,300,000.00	45,328,763.75	369,380,091.16
90	Kazaure Psychiatric Hospital		052100100122	40,653,751.26	40,500,000.00	153,751.26	36,787,582.76
91	Ringim General Hospital		052100100123	295,055,608.32	267,650,000.00	27,405,608.32	249,857,767.74
92	Primary Health Care Development Agency		052100300100	81,900,065.02	168,902,000.00	-87,001,934.98	175,503,133.80
93	PHCD -LGA Management Offices		052100300100			0.00	
94	CONSOLIDATED -B		[B]	0.00	0.00	0.00	
95	Auyo -PHCD/MO		052100400100			0.00	93,141,786.14
96	Babura -PHCD/MO		052100400100			0.00	153,523,786.86
97	Birnin Kudu -PHCD/MO		052100400100			0.00	143,710,877.67
98	Birniwa -PHCD/MO		052100400100			0.00	89,954,564.99
99	Buji -PHCD/MO		052100400100			0.00	83,716,783.12
100	Dutse -PHCD/MO		052100400100			0.00	187,418,818.06
101	Gagarawa -PHCD/MO		052100400100			0.00	83,288,852.67
102	Garki -PHCD/MO		052100400100			0.00	139,850,089.06
103	Gumel -PHCD/MO		052100400100			0.00	128,619,704.40
104	Guri -PHCD/MO		052100400100			0.00	83,673,135.00
105	Gwaram -PHCD/MO		052100400100			0.00	296,103,336.47

106	Gwiwa -PHCD/MO		052100400100			0.00	63,376,102.19
107	Hadejia -PHCD/MO		052100400100			0.00	397,236,756.43
108	Jahun -PHCD/MO		052100400100			0.00	216,393,056.17
109	kafin Hausa -PHCD/MO		052100400100			0.00	136,829,754.96
110	Kaugama -PHCD/MO		052100400100			0.00	165,394,472.27
111	Kazaure -PHCD/MO		052100400100			0.00	182,655,678.33
112	Kkir Kasamma -PHCD/MO		052100400100			0.00	102,599,125.73
113	Kiyawa -PHCD/MO		052100400100			0.00	157,666,811.24
114	Maigatari -PHCD/MO		052100400100			0.00	155,599,194.34
115	Malam Madori -PHCD/MO		052100400100			0.00	76,136,707.46
116	Miga -PHCD/MO		052100400100			0.00	14,703,535.19
117	Ringim -PHCD/MO		052100400100			0.00	196,312,256.01
118	Roni -PHCD/MO		052100400100			0.00	162,963,256.60
119	Sule Tankarkar -PHCD/MO		052100400100			0.00	106,814,345.06
120	Taura -PHCD/MO		052100400100			0.00	138,780,861.31
121	Yankwashi -PHCD/MO		052100400100			0.00	53,185,444.38
122	CONSOLIDATED -C		[C]				
123	School of Nursing B/Kudu		052110400107	331,968,478.00	297,813,000.00	34,155,478.00	239,032,191.52
124	School of Nursing Hadejia		052110400109		30,704,000.00	-30,704,000.00	31,124,909.80
125	School of Health Technology		052110600100	158,215,346.70	105,063,000.00	53,152,346.70	199,235,812.98
126	Rasheed Shekoni Specialist Hospital		052111600100	949,324,307.72	850,000,000.00	99,324,307.72	827,673,440.46
127	Ministry of Information, Youths, Sports & Culture		052300100100	104,364,466.19	89,900,000.00	14,464,466.19	96,674,731.44

128	History & Culture Bureau		052300200100	22,127,881.92	22,300,000.00	-172,118.08	22,932,699.68
129	Jigawa State Broadcasting Corporation (Television)		052300300100	67,637,944.53	52,590,000.00	15,047,944.53	48,352,238.01
130	Jigawa State Broadcasting Corporation (Radio)		052300400100	101,202,409.30	99,400,000.00	1,802,409.30	95,160,776.05
131	Jigawa State Sports Council		052300700100	79,702,311.84	106,408,000.00	-26,705,688.16	59,601,393.52
132	Ministry of Environment		053500100100	134,587,357.50	135,910,132.00	-1,322,774.50	107,113,551.10
133	Jigawa State Environmental Protection & Sanitation Agency		053501600100	346,064,060.94	301,600,000.00	44,464,060.94	284,325,986.24
134	Alternative Energy Fund		053505600100	2,775,546.00	2,139,000.00	636,546.00	2,197,493.00
135	Ministry For Local Governments & Comm. Development		055100100100	57,730,162.33	60,000,000.00	-2,269,837.67	51,587,893.00
	TOTALS			43,286,124,078.13	42,272,871,132.00	1,013,252,946.13	39,256,756,297.05

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

NOTE 12

ALLOWANCES & SOCIAL CONTRIBUTIONS

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	NON REGULAR ALLOWANCES				0.00	
2	FOREING SERVICE				0.00	
3	JSG AND LGA PENSION CONTRIBUTION		1,347,432,857.85	1,400,000,000.00	52,567,142.15	1,451,888,371.74
4	JSGN CONTRIBUTION PENSION					
5	SECURITY ALLOWANCE FOR DISABLED PERSONS			227,000,000.00	227,000,000.00	126,210,000.00
6	EMPLOYEES COMPENSATION FUND				0.00	
	TOTALS		1,347,432,857.85	1,627,000,000.00	279,567,142.15	1,578,098,371.74

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

**NOTE 13
SOCIAL BENEFITS**

			REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1		GRATUITY		183,096,448.24	365,674,000.00	182,577,551.76	260,526,890.63
2		PENSION		539,484,938.96	500,000,000.00	-39,484,938.96	491,078,947.01
3		DEATH BENEFITS		16,018,606.95	10,000,000.00	-6,018,606.95	39,857,710.64
7		TOTAL		738,599,994.15	875,674,000.00	137,074,005.85	791,463,548.28

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTE 14

Consolidated Revenue Fund Chargers (CRFC)

		DESCRIPTIONS	REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	022000700101	Accountant General Office (CRFC)			4,892,819,000.00	(4,892,819,000.00)	
	022000700107	Treasury Department (Stabilization Fund Provision)		57,783,570.00	57,819,000.00	(35,430.00)	146,303,260.85
	022000700110	Debt Management Unit			425,000,000.00	(425,000,000.00)	
		TOTALS		57,783,570.00	5,375,638,000.00	-5,317,854,430.00	146,303,260.85

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

OVERHEAD COST

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	Travel & Transport		1,049,232,208.00	2,318,247,000.00	1,269,014,792.00	2,002,341,039.00
2	Utilities		310,354,017.00	332,429,000.00	22,074,983.00	415,288,028.00
3	Materials & supplies		2,473,284,042.00	2,569,674,000.00	96,389,958.00	3,461,825,141.00
4	Maintenance Services		3,283,709,806.63	3,427,886,000.00	144,176,193.37	1,570,077,538.94
5	Training		586,695,953.00	645,769,000.00	59,073,047.00	999,797,071.00
6	Other Services		1,098,130,393.00	1,076,631,000.00	-21,499,393.00	1,254,395,436.00
7	Consultating & Professional Services		274,283,397.00	200,130,000.00	-74,153,397.00	390,148,823.00
8	Fuel & Lubricants		567,052,734.00	591,848,000.00	24,795,266.00	511,930,457.00
9	Financial Charges		25,341,363.00	35,918,000.00	10,576,637.00	17,540,725.00
10	Miscellaneous Expenses		5,765,853,251.00	5,240,272,000.00	-525,581,251.00	6,718,494,878.00
11	Grant & Contributions		1,147,345,274.00	879,695,000.00	-267,650,274.00	2,342,189,735.43
TOTALS			16,581,282,438.63	17,318,499,000.00	737,216,561.37	19,684,028,872.37

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

**NOTE 14B
OVERHEAD BY SECTOR**

			REFERENCE	OVERHEAD BY SECTOR	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
1	011100100101	Government House			736,522,928.83	706,837,000.00	-29,685,928.83	775,678,569.12
2	011100100201	Deputy Governor's Office			290,701,557.60	242,000,000.00	-48,701,557.60	291,304,593.00
3	011100100300	Directorate of Protocol			194,561,773.10	160,000,000.00	-34,561,773.10	183,408,707.09
4	011100100400	Due Process & Project Monitoring Bureau			39,438,024.59	53,000,000.00	13,561,975.41	46,669,146.82
5	011100100700	Pilgrims Welfare Agency			35,128,873.65	172,000,000.00	136,871,126.35	321,284,339.09
6	011100800100	State Emergency Management Agency (SEMA)			77,064,111.00	100,000,000.00	22,935,889.00	115,847,694.15
7	011101300100	Administration & Finance Directorate			522,230,784.07	412,500,000.00	-109,730,784.07	473,244,438.69
8	011101300200	Liaison Office Kaduna			3,993,816.00	4,250,000.00	256,184.00	2,177,830.00
9	011101300300	Liaison Office Lagos			8,049,169.16	11,000,000.00	2,950,830.84	9,972,042.00
10	11101300400	Liaison Office Kano			800,111.50	1,440,000.00	639,888.50	1,129,417.00
11	011101300500	Liaison Office Abuja			51,468,942.74	26,000,000.00	-25,468,942.74	2,177,830.00
12	011101300600	Chieftaincy & Religious Affairs Directorate			151,125,224.00	140,000,000.00	-11,125,224.00	166,764,156.50
13	011101400100	Research, Evaluation & Political Affairs Directorate			27,455,217.25	58,000,000.00	30,544,782.75	73,036,023.00
14	011101800100	Special Services Directorate			820,005,812.94	820,000,000.00	-5,812.94	1,017,422,751.71
15	011101800100	Council Affairs Department			6,594,034.01	10,800,000.00	4,205,965.99	6,574,341.05
16	011200100100	State House of Assembly			2,259,321,266.92	1,786,000,000.00	-473,321,266.92	2,798,350,100.00
17	011200100115	Assembly Service Commission			5,172,890.24	12,000,000.00	6,827,109.76	
18	012500100100	Office of the Head of Service			310,124,142.88	317,000,000.00	6,875,857.12	371,711,817.50
19	012500100200	Establishment & Service Matters Directorate			3,142,106.50	7,200,000.00	4,057,893.50	4,239,800.00
20	012500100300	Manpower Development & Training Directorate			55,502,968.71	70,000,000.00	14,497,031.29	56,070,330.15
21	012500100400	Directorate of Salary & Pension Administration			10,698,839.41	7,200,000.00	-3,498,839.41	4,397,504.50
22	012500100500	Manpower Development Institute			82,998,420.44	77,600,000.00	-5,398,420.44	33,070,330.15
23	012500100600	Guidance & Counseling Department			21,696,184.00	25,000,000.00	3,303,816.00	22,370,279.00
24	014000100100	Office of the Auditor General			10,418,157.51	20,200,000.00	9,781,842.49	23,686,654.90
25	014000200100	Directorate of Local Government Audit			158,690,535.30	45,500,000.00	-113,190,535.30	116,753,159.68

26	014700100100	Civil Service Commission			7,843,295.90	12,000,000.00	4,156,704.10	9,065,824.80
27	014700200100	Local Government Service Commission			434,421,309.25	165,000,000.00	-269,421,309.25	513,543,812.21
28	014800100100	State Independent Electoral Commission			28,581,135.50	40,000,000.00	11,418,864.50	697,387,345.33
		SUB - TOTAL			6,353,751,633.00	5,502,527,000.00	-851,224,633.00	8,137,338,837.44
		ECONOMIC SECTOR						
29	021500100100	Ministry of Agriculture & Natural Resources			7,374,050.82	19,200,000.00	11,825,949.18	22,596,487.35
30	021502102100	Jigawa State Agricultural Research Institute			2,505,937.50	4,200,000.00	1,694,062.50	3,061,450.00
31	021510200100	Jigawa Agriculture & Rural Development Authority [JARDA]			5,345,096.45	12,800,000.00	7,454,903.55	14,616,480.00
32	021511511500	Farmers and Herdsmen Board			3,373,735.00	3,600,000.00	226,265.00	2,925,000.00
33	022000100100	Ministry of Finance & Economic Planning			549,012,347.36	1,178,600,000.00	629,587,652.64	1,021,125,270.01
34	022000300100	Budget & Economic Planning Directorate			11,768,713.25	24,200,000.00	12,431,286.75	25,929,026.00
35	022000300200	Economic Planning Board			4,270,000.00	18,000,000.00	13,730,000.00	0.00
36	022000700100	Office of the Accountant General			10,134,016.75	20,000,000.00	9,865,983.25	17,839,987.15
37	022000800100	Board of Internal Revenue General			30,026,279.72	40,800,000.00	10,773,720.28	45,456,213.87
38	022001200100	Jigawa State Bureau of Statistics			1,534,871.00	4,400,000.00	2,865,129.00	0.00
39	022200100100	Ministry of Commerce, Industries and Cooperatives			9,033,375.50	19,200,000.00	10,166,624.50	7,128,636.67
40	022200100200	Mineral Resource Development Agency			802,274.74	3,200,000.00	2,397,725.26	1,072,000.00
41	022200100300	State Investment Promotion Agency (InvestJigawa)			10,830,751.41	14,200,000.00	3,369,248.59	11,225,890.73
42	022700600100	Directorate of Economic Empowerment			2,441,803.98	14,000,000.00	11,558,196.02	16,785,685.51
43	023400100100	Ministry of Works & Transport			1,318,489,806.18	1,333,000,000.00	14,510,193.82	1,292,529,019.00
44	023400400100	Jigawa Roads Maintenance Agency			10,158,601.33	14,542,000.00	4,383,398.67	19,875,642.84
45	023400800300	Rural Electricity Board			182,360,319.58	226,000,000.00	43,639,680.42	209,772,800.00
46	023400900100	Fire Services Directorate			5,697,821.66	7,200,000.00	1,502,178.34	6,639,622.72
47	025200100100	Ministry of Water Resources			1,091,134,841.81	1,158,000,000.00	66,865,158.19	975,782,086.21
48	025210200100	Jigawa State Water Board			19,427,155.00	30,000,000.00	10,572,845.00	17,575,579.50
49	025210300100	Rural Water Supply and Sanitation Agency			2,816,353.51	7,200,000.00	4,383,646.49	3,498,940.00
50	025210400100	Small Town Water Supply Agency			9,099,938.09	14,000,000.00	4,900,061.91	14,009,000.93
51	026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development			13,633,700.19	14,400,000.00	766,299.81	10,588,468.00
52	026000200100	Jigawa State Housing Authority			6,944,791.06	13,000,000.00	6,055,208.94	11,759,643.26

53	026000300100	Urban Development Board			7,294,983.00	17,400,000.00	10,105,017.00	2,250,492.35
54	026000400100	Dutse Capital Development Authority [DCDA]			47,195,502.30	44,000,000.00	-3,195,502.30	36,523,741.00
		SUB - TOTAL			3,362,707,067.19	4,255,142,000.00	892,434,932.81	3,790,567,163.10
		LAW AND JUSTICE SECTOR						
55	031800500100	High Court			128,721,335.53	170,000,000.00	41,278,664.47	239,610,829.44
56	031800600100	Shari'a Court of Appeal			47,516,587.77	100,000,000.00	52,483,412.23	96,944,241.48
57	031801100100	Judicial Service Commission			11,915,226.09	40,000,000.00	28,084,773.91	16,064,370.00
58	032600100100	Ministry of Justice			75,015,021.00	80,000,000.00	4,984,979.00	47,739,873.00
59	032600200200	Justice Sector and Law Reform Commission			3,681,231.20	6,000,000.00	2,318,768.80	4,635,528.00
		SUB - TOTAL			266,849,401.59	396,000,000.00	129,150,598.41	404,994,841.92
		SOCIAL SECTOR						
60	051400100100	Ministry of Women Affairs & Social Development			7,450,567.00	13,000,000.00	5,549,433.00	7,221,770.00
61	051400100200	Rehabilitation Board			41,725,608.08	815,500,000.00	773,774,391.92	398,353,985.25
62	051700100100	Ministry of Education, Science & Technology			1,413,246,511.98	1,784,200,000.00	370,953,488.02	2,321,832,948.00
63	051700100200	State Educational Inspectorate & Monitoring Unit			11,872,471.31	18,000,000.00	6,127,528.69	13,251,556.68
64	051700300100	State Universal Basic Education Board			342,774,657.95	628,000,000.00	285,225,342.05	911,245,879.57
65	051700300103	Inspectorate Head Quarters & Zones					0.00	0.00
66	051700800100	Library Board			2,050,308.00	3,000,000.00	949,692.00	2,019,137.13
67	051701000100	Agency for Mass Education			2,727,493.24	5,400,000.00	2,672,506.76	3,199,581.99
68	051701100100	Nomadic Education Agency			10,020,100.06	18,000,000.00	7,979,899.94	16,854,872.31
69	051701800100	Jigawa State Polytechnic			95,600,414.62	100,000,000.00	4,399,585.38	92,346,528.28
70	051701800200	Binyaminu Usman Polytechnic			52,097,389.02	70,000,000.00	17,902,610.98	73,897,254.89
71	051701900100	Jigawa State College of Education			65,252,709.90	120,000,000.00	54,747,290.10	111,690,281.50
72	051702100100	Sule Lamido University, Kafin-Hausa			332,293,143.42	400,000,000.00	67,706,856.58	392,303,888.62
73	051705500100	Science & Technical Education Board			319,082,230.53	280,000,000.00	-39,082,230.53	406,591,024.31
74	051705600100	Jigawa State Scholarships Board			817,008,504.13	384,970,000.00	-432,038,504.13	624,672,976.00

75	051705600200	Dutse Model / Capital School			60,575,386.25	105,000,000.00	44,424,613.75	91,045,336.15
76	051706000100	Jigawa State College of Islamic Legal Studies			77,317,251.98	100,000,000.00	22,682,748.02	76,910,473.94
77	051706100100	Institute of Information Technology			5,047,879.69	163,000,000.00	157,952,120.31	197,768,286.94
78	051706300100	Islamic Education Bureau			185,306,606.43	320,000,000.00	134,693,393.57	497,558,468.71
79	051706300100	Bamaina Academy			3,405,644.00	6,000,000.00	2,594,356.00	5,856,745.12
80	052100100100	Ministry of Health			147,757,977.90	215,000,000.00	67,242,022.10	178,756,435.45
81	052100100100	Jigawa State Medicare Supply Organisation(JIMSO)			1,414,382,052.04	1,500,000,000.00	85,617,947.96	
82	052100100110	Babura General Hospital			26,809,860.26	15,500,000.00	-11,309,860.26	3,936,298.19
83	052100100111	Birnin Kudu General Hospital			36,233,764.65	17,100,000.00	-19,133,764.65	3,276,207.00
84	052100100112	Birniwa General Hospital			4,334,682.06	11,000,000.00	6,665,317.94	3,053,100.80
85	052100100113	Dutse General Hospital			38,173,690.61	55,000,000.00	16,826,309.39	3,428,372.89
86	052100100114	Gumel General Hospital			2,772,075.00	29,480,000.00	26,707,925.00	2,292,451.00
87	052100100115	Gwaram Cottage Hospital			1,947,225.72	9,200,000.00	7,252,774.28	1,923,678.18
88	052100100116	Hadejia General Hospital			16,490,064.11	34,490,000.00	17,999,935.89	3,804,221.15
89	052100100117	Hadejia Tuberculosis and Leprosy Hospital			1,164,835.59	7,666,000.00	6,501,164.41	1,452,752.41
90	052100100118	Jahun General Hospital			4,124,486.00	20,910,000.00	16,785,514.00	3,771,256.22
91	052100100119	Kafin Hausa [Bulangu] Cottate Hospital			1,799,684.94	9,200,000.00	7,400,315.06	1,925,254.27
92	052100100120	Kafin Hausa General Hospital			16,226,737.10	12,000,000.00	-4,226,737.10	3,524,365.12
93	052100100121	Kazaure General Hospital			41,498,692.40	21,000,000.00	-20,498,692.40	3,231,879.64
94	052100100122	Kazaure Psychiatric Hospital			7,395,100.61	7,395,000.00	-100.61	1,406,311.00
95	052100100123	Ringim General Hospital			7,676,455.04	12,000,000.00	4,323,544.96	4,785,600.12
96	052100200100	Jigawa State Agency for the Control of Aids			1,104,535.77	1,440,000.00	335,464.23	1,705,227.12
97	052100300100	Primary Health Care Development Agency			259,121,163.14	147,000,000.00	-112,121,163.14	51,795,639.66
98	052100400100	Auyo -PHCD/MO					0.00	3,576,548.82
99	052100400100	Babura -PHCD/MO					0.00	3,498,564.25
100	052100400100	Birnin Kudu -PHCD/MO					0.00	2,987,546.21
101	052100400100	Birniwa -PHCD/MO					0.00	3,785,645.25
102	052100400100	Buji -PHCD/MO					0.00	4,554,789.14
103	052100400100	Dutse -PHCD/MO					0.00	3,457,965.35
104	052100400100	Gagarawa -PHCD/MO					0.00	5,457,965.35

105	052100400100	Garki -PHCD/MO					0.00	3,698,521.47
106	052100400100	Gumel -PHCD/MO					0.00	5,115,489.54
107	052100400100	Guri -PHCD/MO					0.00	3,246,827.47
108	052100400100	Gwaram -PHCD/MO					0.00	3,759,847.12
109	052100400100	Gwiwa -PHCD/MO					0.00	3,261,554.22
110	052100400100	Hadejia -PHCD/MO					0.00	2,978,456.54
111	052100400100	Jahun -PHCD/MO					0.00	3,474,568.24
112	052100400100	kafin Hausa -PHCD/MO					0.00	3,358,745.31
113	052100400100	Kaugama -PHCD/MO					0.00	3,475,684.36
114	052100400100	Kazaure -PHCD/MO					0.00	3,145,621.51
115	052100400100	Kiri Kasamma -PHCD/MO					0.00	2,897,456.33
116	052100400100	Kiyawa -PHCD/MO					0.00	4,756,845.48
117	052100400100	Maigatari -PHCD/MO					0.00	5,397,456.61
118	052100400100	Malam Madori -PHCD/MO					0.00	3,245,764.81
119	052100400100	Miga -PHCD/MO					0.00	2,874,956.24
120	052100400100	Ringim -PHCD/MO					0.00	3,256,475.91
121	052100400100	Roni -PHCD/MO					0.00	3,295,478.22
122	052100400100	Sule Tankarkar -PHCD/MO					0.00	6,221,548.75
123	052100400100	Taura -PHCD/MO					0.00	3,257,495.33
124	052100400100	Yankwashi -PHCD/MO					0.00	3,785,497.52
125	052110400103	Office of the Provost College of Nursing & Midwifery			49,413,118.58	36,000,000.00	-13,413,118.58	39,703,350.00
126	052110400107	School of Nursing B/Kudu			50,545,336.49	37,235,000.00	-13,310,336.49	21,052,300.00
127	052110400108	School of Midwifery Birnin Kudu			23,836,889.25	31,200,000.00	7,363,110.75	19,836,254.00
128	052110400109	School of Nursing Hadejia			22,125,898.00	9,000,000.00	-13,125,898.00	29,557,411.00
129	052110400110	School of Midwifery Babura				6,000,000.00	6,000,000.00	
130	052110600100	School of Health Technology			67,360,608.00	70,300,000.00	2,939,392.00	81,546,795.74
131	052111600100	Rasheed Shekoni Specialist Hospital			50,130,653.36	76,800,000.00	26,669,346.64	73,887,496.75
132	052300100100	Ministry of Information, Youths, Sports & Culture			30,784,253.50	47,200,000.00	16,415,746.50	69,010,800.00
133	052300200100	History & Culture Bureau			4,449,321.50	9,600,000.00	5,150,678.50	6,380,381.94
134	052300300100	Jigawa State Broadcasting Corporation (Television)			16,264,632.62	22,000,000.00	5,735,367.38	14,554,820.00

135	052300400100	Jigawa State Broadcasting Corporation (Radio)			24,469,545.37	23,000,000.00	-1,469,545.37	29,845,769.35
136	052300500100	Jigawa State Printing Press			1,411,981.38	7,200,000.00	5,788,018.62	6,784,788.47
137	052300700100	Jigawa State Sports Council			154,767,136.90	60,550,000.00	-94,217,136.90	77,689,875.95
138	053500100100	Ministry of Environment			7,972,572.55	10,400,000.00	2,427,427.45	9,030,643.00
139	053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]			41,469,651.12	38,000,000.00	-3,469,651.12	32,940,387.75
140	053505600100	Alternative Energy Fund			1,204,208.31	1,800,000.00	595,791.69	1,576,504.00
141	055100100100	Ministry For Local Governments & Comm. Development			177,900,569.39	62,500,000.00	-115,400,569.39	217,217,091.00
		SUB - TOTAL			6,597,974,336.85	8,008,236,000.00	1,410,261,663.15	7,351,128,029.91
		ADMINISTRATION SECTOR			6,353,751,633.00	5,502,527,000.00	-851,224,633.00	8,137,338,837.44
		ECONOMIC SECTOR			3,362,707,067.19	4,255,142,000.00	892,434,932.81	3,790,567,163.10
		LAW AND JUSTICE SECTOR			266,849,401.59	396,000,000.00	129,150,598.41	404,994,841.92
		SOCIAL SECTOR			6,597,974,336.85	8,008,236,000.00	1,410,261,663.15	7,351,128,029.91
		GRAND TOTAL			16,581,282,438.63	18,161,905,000.00	1,580,622,561.37	19,684,028,872.37

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 39

PURCHASE AND CONSTRUCTION OF ASSETS

		DESCRIPTION	REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	2301	FIXED ASSETS PURCHASED					
	230101	Purchase of Fixed Assets - General					
	01	Administrative		1,989,382,857.62	2,084,000,000.00	94,617,142.38	2,904,747,349.11
	02	Economic		21,201,207,705.71	27,320,000,000.00	6,118,792,294.29	38,079,311,068.59
	03	Law & Justice		257,612,815.64	310,000,000.00	52,387,184.36	162,802,022.59
	05	Social		18,467,483,101.03	26,200,500,000.00	7,733,016,898.97	20,740,776,972.76
		TOTALS		41,915,686,480.00	55,914,500,000.00	13,998,813,520.00	61,887,637,413.05

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTE 39B

PURCHASE AND CONSTRUCTION OF ASSETS

	DESCRIPTION	REFERE NCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
2301	FIXED ASSETS PURCHASED					
230101	Purchase of Fixed Assets - General		3,220,105,680.08	3,602,225,000.00	382,119,319.92	
23010101	Purchase/Acquisition Of Land		26,488,014.00	116,300,000.00	89,811,986.00	
23010103	Purchase of Residential Buildings					
23010104	Purchase of Motor Cycles		2,000,000.00	9,500,000.00	7,500,000.00	
23010105	Purchase Of Motor Vehicles		516,020,724.28	416,486,000.00	-99,534,724.28	
23010107	Purchase Of Trucks		84,224,793.71	90,000,000.00	5,775,206.29	
23010108	Purchase Of Buses			3,000,000.00	3,000,000.00	
23010112	Purchase Of Office Furniture and Fittings		110,340,454.44	51,900,000.00	-58,440,454.44	
23010113	Purchase Of Computers		150,796,519.16	246,180,000.00	95,383,480.84	
23010114	Purchase Of Computer Printers			1,000,000.00	1,000,000.00	
23010117	Purchase Of Shredding Machines			4,510,000.00	4,510,000.00	
23010119	Purchase Of Power Generating Set			17,830,000.00	17,830,000.00	
23010120	Purchase Of canteen / Kitchen Equipment			2,000,000.00	2,000,000.00	
23010121	Purchase Of Residential Furniture		13,393,183.24	97,000,000.00	83,606,816.76	
23010122	Purchase Of Health / Medical Equipment		1,095,379,579.01	1,377,000,000.00	281,620,420.99	

23010123	Purchase Of Fire Fighting Equipment		6,172,250.00	7,000,000.00	827,750.00	
23010124	Purchase Of Teaching / Learning Aid Equipment		397,333,052.17	351,650,000.00	-45,683,052.17	
23010125	Purchase Of Library Books & Equipment		1,796,325.00	18,000,000.00	16,203,675.00	
23010126	Purchase Of Sporting / Gaming Equipment			1,000,000.00	1,000,000.00	
23010128	Purchase Of Security Equipment			7,050,000.00	7,050,000.00	
23010133	Purchases Of Surveying Equipment			5,000,000.00	5,000,000.00	
23010140	Purchase of Information / Communication Equipment		54,107,832.50	112,450,000.00	58,342,167.50	
23010141	Purchase of School Furniture		10,993,722.89	29,500,000.00	18,506,277.11	
23010142	Purchase of Laboratory Equipment		373,265,957.40	390,000,000.00	16,734,042.60	
23010143	Purchase of Workshop Tools / Equipment		37,821,593.32	125,000,000.00	87,178,406.68	
23010144	Purchase of Heavy Plants and Equipment			2,233,000.00	2,233,000.00	
23010145	Acquisition of Tertiary Education Assets (Construction and Facilities)		1,470,000.00	8,000,000.00	6,530,000.00	
23010146	Purchase of other ICT equipment		338,501,678.96	112,637,000.00	-225,864,678.96	
2302	CONSTRUCTION / PROVISION				0.00	
230201	Construction/Provision of Fixed Assets - General		29,691,612,078.91	38,807,456,000.00	9,115,843,921.09	
23020101	Construction/Provision Of Office Buildings		20,581,232.61	40,000,000.00	19,418,767.39	
23020102	Construction/Provision Of Residential Buildings		123,031,386.70	147,500,000.00	24,468,613.30	
23020103	Construction/Provision Of Electricity / Solar Power		644,096,508.05	770,000,000.00	125,903,491.95	
23020104	Construction/Provision Of Housing		33,943,612.27	48,000,000.00	14,056,387.73	
23020105	Construction/Provision Of Water Facilities		2,330,845,492.83	2,203,350,000.00	-127,495,492.83	
23020106	Construction/Provision Of Hospitals/Health Centres		1,928,854,139.73	1,700,000,000.00	-228,854,139.73	
23020107	Construction/Provision Of Public Schools		3,689,194,194.86	7,110,968,000.00	3,421,773,805.14	

23020111	Construction / Provision Of Libraries		19,285,728.51	48,000,000.00	28,714,271.49	
23020112	Construction / Provision Of Sporting Facilities		10,312,575.17	10,000,000.00	-312,575.17	
23020113	Construction / Provision Of Agricultural Facilities			10,000,000.00	10,000,000.00	
23020114	Construction / Provision Of Roads		11,691,339,644.00	11,590,000,000.00	-101,339,644.00	
23020118	Construction / Provision Of Infrastructure		986,753,147.48	1,399,746,000.00	412,992,852.52	
23020119	Construction / Provision Of Recreational Facilities				0.00	
23020122	Construction Of Boundary Pillars/ Right Of Ways			500,000.00	500,000.00	
23020123	Construction Of Traffic /Street Lights		703,897,922.95	713,000,000.00	9,102,077.05	
23020125	Construction Of Power Generating Plants			600,000.00	600,000.00	
23020127	Construction Of ICT Infrastructures			3,000,000.00	3,000,000.00	
23020131	Construction/Provision Of Religious Structures			1,000,000.00	1,000,000.00	
23020132	Construction/Provision Of Other Institutional Structures		4,477,365,246.22	6,929,192,000.00	2,451,826,753.78	
23020133	Construction/Provision Of Public Convenience		114,780,291.07	365,700,000.00	250,919,708.93	
23020134	Grazing Reserves Development		9,240,600.00	15,700,000.00	6,459,400.00	
23020135	Micro Credit and Business Start-up Support		454,616,906.36	497,500,000.00	42,883,093.64	
23020137	Artisan Training / Skill Acquisition		84,712,815.93	109,200,000.00	24,487,184.07	
23020138	Recapitalization and Investments		112,712,013.14	137,000,000.00	24,287,986.86	
23020140	Construction of Drainages, Barrages & other Erosion Control Structures		182,006,911.63	301,500,000.00	119,493,088.37	
23020141	Development of Health Training Institutions			5,000,000.00	5,000,000.00	
23020142	Provision of Sanitation Facilities			161,000,000.00	161,000,000.00	
23020143	Development of Fadama Lands		533,219,474.00	2,300,000,000.00	1,766,780,526.00	

23020144	Development of Agriculture		1,540,822,235.40	2,190,000,000.00	649,177,764.60	
2303	REHABILITATION / REPAIRS				0.00	
230301	Rehabilitation/Repairs of Fixed Assets - General		3,090,265,686.98	6,352,580,000.00	3,262,314,313.02	
23030101	Rehabilitation/Repairs Of Residential Buildings		51,475,582.96	59,000,000.00	7,524,417.04	
23030102	Rehabilitation/Repairs - Electricity		12,992,821.57	15,000,000.00	2,007,178.43	
23030103	Rehabilitation/Repairs - Housing		13,708,307.99	18,000,000.00	4,291,692.01	
23030104	Rehabilitation/Repairs - Water Facilities		711,887,651.15	1,202,350,000.00	490,462,348.85	
23030105	Rehabilitation/Repairs-Hospitals/Health Centres		47,054,214.17	35,000,000.00	-12,054,214.17	
23030106	Rehabilitation/Repairs - Public Schools		1,137,834,587.32	325,256,000.00	-812,578,587.32	
23030109	Rehabilitation / Repairs - Fire Fighting Stations		6,734,649.60	2,500,000.00	-4,234,649.60	
23030111	Rehabilitation / Repairs - Sporting Facilities			3,000,000.00	3,000,000.00	
23030112	Rehabilitation / Repairs - Agricultural Facilities		3,537,300.00	10,000,000.00	6,462,700.00	
23030113	Rehabilitation / Repairs - Roads		215,214,709.23	232,000,000.00	16,785,290.77	
23030121	Rehabilitation / Repairs Of Office Buildings		5,340,815.00	15,000,000.00	9,659,185.00	
23030122	Rehabilitation/Repairs Of Boundaries				0.00	
23030127	Rehabilitation/Repairs- ICT Infrastructures			10,000,000.00	10,000,000.00	
23030128	Rehabilitation of Dams			5,000,000.00	5,000,000.00	
23030129	Rehabilitation of Irrigation Facilities		37,953,819.07	1,190,000,000.00	1,152,046,180.93	
23030130	Rehabilitation/Repairs of Other Institutional Buildings		194,014,979.97	183,274,000.00	-10,740,979.97	
23030131	Rehabilitation/Repairs of Other Infrastructure		39,447,055.87	37,500,000.00	-1,947,055.87	
23030132	Rehabilitation/Repairs of Other Plants & Machineries				0.00	

23030133	Rehabilitation/Repairs of Other facilities		613,069,193.09	3,009,700,000.00	2,396,630,806.91	
2304	PRESERVATION OF THE ENVIRONMENT				0.00	
230401	Preservation of the Environment - General		223,322,290.23	294,558,000.00	71,235,709.77	
23040101	Tree Planting		6,822,354.07	8,007,000.00	1,184,645.93	
23040102	Erosion & Flood Control		154,550,873.03	175,000,000.00	20,449,126.97	
23040103	Wildlife & Nature Conservation		25,791,795.33	30,500,000.00	4,708,204.67	
23040106	Nurseries and Seedlings		27,519,137.80	62,427,000.00	34,907,862.20	
23040107	Forests and Shelterbelts		6,272,630.00	8,624,000.00	2,351,370.00	
23040108	Parks and Gardens			5,000,000.00	5,000,000.00	
23040109	Alternative Energy Development		2,365,500.00	5,000,000.00	2,634,500.00	
2305	OTHER CAPITAL EXPENDITURE PROJECTS & PROCUREMENTS				0.00	
230501	Acquisition of Non-Tangible Asset		5,690,380,743.79	6,857,681,000.00	1,167,300,256.21	
23050101	Research & Development and Census/Surveys		1,246,313,202.22	1,332,300,000.00	85,986,797.78	
23050102	Computer Software Acquisition		307,011,466.99	776,000,000.00	468,988,533.01	
23050103	Monitoring And Evaluation		361,307,166.87	663,076,000.00	301,768,833.13	
23050108	Capacity Building / Human Resource Development		1,997,873,904.37	1,492,320,000.00	-505,553,904.37	
23050110	Procurement of Livestocks		53,512,000.00	60,000,000.00	6,488,000.00	
23050111	Veterinary Clinic Assets		7,444,800.00	19,000,000.00	11,555,200.00	
23050112	Procurement of Chemicals, Pesticides and Pest Control Equipment			5,000,000.00	5,000,000.00	
23050113	Nutrition Interventions (RuTF, IYCF, etc)		481,092,261.24	439,035,000.00	-42,057,261.24	
23050114	Maternal and Child Healthcare Services		1,065,202,691.03	1,067,000,000.00	1,797,308.97	
23050115	Social Welfare Institutions Developmental Activities				0.00	

23050116	Purchase of non-perishable materials		82,202,472.15	95,950,000.00	13,747,527.85	
23050117	Counter funding of Development Assistance		88,420,778.92	908,000,000.00	819,579,221.08	
	TOTALS		41,915,686,479.99	55,914,500,000.00	13,998,813,520.01	0.00

NOTE 21

PUBLIC DEBT CHARGES

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1	46020105	Budget Support Facility		16,970,062,884.36	0.00
2	46020106	Excess Crude Account (ECA) Loan		8,760,069,067.51	0.00
3	46020107	Commercial Agriculture Credit Scheme		2,914,873,855.46	0.00
4	46020108	Micro, Small & Medium Enterprises Development Fund		1,111,111,111.10	0.00
5	46020201	Central Bank SME Loan Principal		986,964,992.42	0.00
		TOTALS		30,743,081,910.85	

**JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE 35

EXTERNAL DEBT STOCK

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1	46020111	Multi-state Road Project - IDA		25,502,132.14	
2	46020112	Health Systems Development - IDA		363,444,065.56	
3	46020113	Community Based Urban Development - I		2,887,477,611.01	
4	46020114	Universal Basic Education		340,490,609.00	
5	46020115	HIV/AIDS Programme - IDA		483,542,979.07	
6	46020116	Malaria Control Booster Project - IDA		1,739,619,684.40	
7	46020117	National Fadama Development III - IDA		908,322,342.07	0.00
8	46020118	Health System Development (Additional Financing)		406,868,732.94	
9	46020119	2nd HIV/AIDS Programme		1,491,458,091.25	
10	46020120	Community Based Agric & Rural Dev. Programme - IFAD		809,824,489.67	
TOTAL				9,456,550,737.11	

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NOTE 45

CASH AND CASH EQUIVALENTS

			Actual REVENUE (2020)	Actual REVENUE (2019)
1		Closing Balance of Cash at Hand held in Banks	13,705,658,477.40	16,589,364,806.68
		TOTAL	13,705,658,477.40	16,589,364,806.68

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NOTE 45B

1	CASH HELD BY MINISTRIES, DEPARTMENTS & AGENCIES			
2	3	4	Actual REVENUE (2020)	Actual REVENUE (2019)
3	1	COLLEGE OF LEGAL & ISLAMIC STUDY STUDENT	862,801.59	
4	2	Min of Finance Car Loan Account	110,019,204.95	62,062,855.40
5	3	MINISTRY FOR LOCAL GOVERNMENT	13,931,016.53	
6	4	Birnin Kudu General Hospital	46,803.91	
7	5	B/KUDU GEN HOSPITAL REVENUE	21,443.36	
8	6	JIMSO UNITY BANK	10,522,487.80	
9	7	School of Nursing Birnin Kudu	-7,118,811.51	
10	8	High Court of Justice	226,184.78	3,394,645.12
11	9	Ministry of Land,Housing and Urban Development O/H	34,883,125.44	27,441,898.58
12	10	Sharia Court of Appeal	52,573,667.85	3,394,645.12
13	11	Directorate of Fire Service	2,525.40	347.06
14	12	College of Islamic Legal Studies Ringim	10,103,301.60	
15	13	Rural Electricity Board O/H	7,580.71	14,502,681.23

16	14	Kazaure Psychiatric Hospital	834.27	
17	15	kazaure general hospital	3,118,864.99	
18	16	Gumel General Hospital	384,538.28	
19	17	Babura General Hospital	118,135.00	
	18	Office of head of service O/H Acct	23,317,560.83	13,352,370.04
	19	Budget and Economic Planning Directorate	82,109,225.07	1,201,543.50
	20	Scholarship Board Expenditure Acct	-11,198,901.39	62,386,566.39
	21	GENERAL HOSPITAL DUTSE	2,657.35	
	22	Ministry of Information, youths, Sport & Culture	1,168,564.39	
	23	Ministry of Justice	3,673.29	
	24	JS Broadcasting Corporation (Radio)	7,559.31	
	25	Jigawa State Loan Board	1,479,295.63	
	26	State Emergency Relief Expenditue Account	471,897.29	101,322.97
	27	LIBRARY BOARD	4,851,245.05	
	28	JIGAWA STATE WATER BOARD	2,631.19	14,086.19
	29	Ministry of Finance and Economin Planning	27,294,851.72	32,049,023.00
	30	ministry of health overhead	124,515,889.94	

31	Small Town Water Supply Agency	5,489.56	995.71
32	JAHUN GENERAL HOSPITAL REVENUE ACCOUNT	67,788.90	
33	Gwaram Cottage Hospital	2,904.45	
34	LIASON OFFICE LAGOS	2,304.49	642.49
35	STOWA Revenue Account	643.05	
36	Liason office kaduna	989,963.68	7,048.96
37	Laison office kano	393.61	750.61
38	printing press over head	307,018.67	
39	Directorate of Local Government Audit	4,369,204.15	1,699,969.71
40	Alternative Energy Fund	1,843.09	
41	SCHOOL MIDWIFERY B/KUDU	8,263,874.01	
42	sule lamido university revenue	5,679.50	
43	School of Health Tech. Jahun	8,902,687.04	
44	kafin hausa	22,658.30	
45	Birniwa General hospital	6,570.67	
46	Bulangu Cottage Hospital	999.33	
47	Kafin Hausa General Hospital	937,463.48	

48	Ringim General Hospital	-101,652.62	
49	T B L Hospital Hadejia	169,176.40	
50	BIRNIWA General HOSPITAL Revenue Account	17,463.99	
51	Farmers and Herdsmen Board	6,865.87	2,165.62
52	jigawa state agricultural reseach institution kazaure	577,679.03	1,030.78
53	plc P H C D A Headquarter	42,174.55	
54	Economic Empowerment Directorate	8,240,987.21	1,920,838.33
55	A.G Fixed Deposit Account (Unity)	3,000,000,000.00	
56	GUIDANCE	5,458.27	16,142.27
57	History And Culture	2,525.88	
58	D C D A	37,723.34	449.64
59	Dutse Model/Capital School	1,858,334.62	
60	Local Government Service Commission	1,506,426.72	224,244.96
61	Islamic Educaion Bureau	33,514,676.28	
62	Deputy Governor's Office	474,833.67	22,404,477.83
63	Board of Internal Revenue	10,101.36	14,132.33
64	S S G's Administration And Finance Directorate	51,304,019.99	20,345,187.42

65	Ministry of Agric	6,740.26	4,387.33
66	JIGAWA STATE MINISTRY OF JUSTICE.	6,135.68	
67	Jigawa State Sport Council exp Acct 2	86,154.90	
68	State Economic Planning Board	1,277,858.00	
69	SULE LAMIDO UNIVERSITY TETFUND PROJECT ACCOUNT	950,782,202.04	
70	RETENTION 2 ACCOUNT	95,436,715.10	
71	FADAMA III ADDITIONAL FINANCE GT BANK	905.05	
72	Sule Lamido University Retention Account		
73	JS Govt. Salary Account	46,341,655.23	
74	Jigawa State Broadcasting (JTV)	88,970.69	
75	Invest jigawa	1,660,231.20	1,871,161.61
76	Fatara Housing Estate	12,469,372.86	
77	Save one million lives Project	38,407,332.95	
78	Pilgrims Welfare Board	15,797.50	4,503.15
79	Rasheed Shekoni Specialist Hospital	17,783.94	
80	COMMITTEE ON NUTRITION INTERVENTION (CAMA)	1,741,844.71	
81	GENERAL HOSPITAL DUTSE (I G R)	721,647.89	

82	Jigawa State Agency For the Control AIDS (JISACA)	2,933.80	
83	SULE LAMIDO UNIVERSITY EDUCATION ACCOUNT	106,705,963.87	
84	Sule Lamido University TETFUND dollar Account	64,704,478.00	
85	SULE LAMIDO UNIVERSITY O/H ACCOUNT 2	1,445.88	
86	SULE LAMIDO AWARDS AND PRIZES ACC	-568,215.65	
87	BILYAMIMU USMAN POLYTECHNIC HADEJIA TETFUND ACCOUNT	17,970,354.77	
88	GENERAL HOSPITAL HADEJIA	1,147,023.65	

89	Bilyaminu Usman Polytechnic HDJ(OVERHEAD)	1,682,920.72	
90	BILYAMINU POLY TETFUND (Staff Development)	37,469,194.18	
91	Bilyaminu Usman Polytechnic (student Reg)	10,949,454.40	
92	Bilyaminu college of Agriculture Polytechnic (CAPITAL PROJECT)	3,336,825.20	
93	MATCHING GRANT SUBUB (Zenith Bank)	685,129,546.49	
94	Ministry of Works and Transport	32,104,957.50	14,788,055.92
95	Chieftancy & Religious Affiars	268.72	501,224.48
96	Jigawa State Housing Authority	58,180,508.21	102,156,526.11
97	RESEARCH,EVALUATION AND POLITICAL AFFAIRS O/H	2,256.77	708,420.27
98	SPECIAL EDUCATION	67,155,936.32	
99	Central Revenue Account	77,360,512.91	
100	Ministry Of Commerce Ind, Co-op and Tourism	5,924.53	170,473.74
101	Science And Technical Education Board	11,769.27	
102	Ministry of Water Resources	33,315,029.26	33,786,601.68
103	JUSTICE SECTOR AND LAW REFORM COMMISSION	-4,789,619.96	
104	JS Scholarship Payment Account	468,152.46	
105	Unicef Grant	68,085,864.00	

106	Nomadic Education Agency	-1,098,291.36	
107	Retention Account	14,544,876.65	
108	JIGAWA STATE RUWASA	6,568.55	11,949.87
109	Office of Accountant General Overhead Account	90,704,520.24	6,447.92
110	Jahun Geneal Hospital	10,074.70	
111	S&LG Joint Project Account	132,534,058.71	
112	Agency for Mass Education	1,174.72	
113	Bamaina Academy		
114	Ministry of Education Science & Technology	6,271,389.47	
115	JISEPA	1,240,762.92	
116	Sule Lamido University Student Account	-697,611.48	
117	Informatic Institute	294,819.91	
118	JUDICIAL SERVICE COMMISSION,DUTSE.JIGAWA STATE	11,659.60	73,696.22
119	SULE LAMIDO UNIVERSITY,MAIN ACCOUNT	10,958,071.89	
120	informatics institute	8,682,991.47	
121	FAAC Account	654,584,259.20	
122	JS Expenditure Account	26,207.06	

123	JS Stabilization Fund Account	48,746,725.15	
124	Directorate of protocol	-7,079,067.31	11,002,296.41
125	JIGAWA STATE POLYTECHNIC EXP	14,773,262.51	
126	JG. ST.GOVERNMENT HOUSE DUTSE	11,386,105.79	27,153,556,68
127	Directorate of special service	897.43	26,089,876.95
128	GPE/NIPEP PROJECT	-1,583,460.37	
129	Manpower Development Institute (MDI)	5,857.35	873,924.75
130	AFDB ATASP-1 Project Account	554,810.89	
131	MINISTRY OF WOMEN AFFAIRS	4,738.92	
132	MINISTRY OF HEALTH	209,657,666.88	
133	KAZAURE GENERAL HOSPITAL IGR	1,155,866.92	
134	Due Process & Project Monitoring Bureau	8,476.40	6,719.63
135	Abuja Liason Office	1,819.00	1,446,805.00
136	BESDA PRIOR RESULT ACCT	482,353,730.14	
137	BESDA ADVANCES ACCT	126,673,976.34	
138	Urban Development Board 2	14,416.00	4,621.00
139	TETFUND COLLEGE OF EDUCATION GUMEL	181,809,025.88	

140	JS POLY TETFUND PROJECT	4,194,008.29	
141	over head account	6,844.05	
142	REVENUE	-3,518,655.74	
143	Sule Lamido University Over Head 1 Account	20,433.33	
144	COUNCIL AFFAIRS DIRECTORATE	9,338.90	3,372.91
145	jigawa state covid-19 support Account	80,749.42	
146	Directorate Of Salary and Pension Administration	96,006,747.80	116,730,192.14
147	AG FAAC FIXED DEPOSIT ACCOUNT (KEYSTONE)	2,000,000,000.00	
148	School of Nursing Revenue	3,243,558.11	
149	Office of the Provost College of Nursing and Midwifery B/Kudu	291,183.66	
150	SUBEB	18,026,091.84	
151	informatics and Institute	1,017,441.10	
152	College of Education TETFund Education Account	43,811,757.31	
153	JIGAWA COLLEGE OF EDUCATION	125,780.74	
154	GUMEL GEN HOSPITAL	76,512.99	
155	Rehabilitation Board O/H	7,995,357.99	
156	Civil Service Commission (CSC)	946.60	3,852.18

157	Gunduma District Hadejia Revenue Account	675,361.87	
158	UNICEF WASH PROJECT (RUWASA)	33,475,759.99	10,904,384.33
159	Establishment & Service Matter Dir.	25,675.36	167,890.36
160	manpower development& training OVER HEAD	135,208.17	29,018.81
161	WSSSPR II	43,824,417.79	
162	Hadejia General Hospital	6,595.61	
163	JS House of Assembly Expenditure Account	13,932,335.93	256.34
164	GENERAL HOSPITAL BABURA O/H	401,138.13	
165	Jigawa State Agricultural and Rural Development Authority (JARDA)	391,583.53	9,437.20
166	Ministry of Environment	4,390.97	
167	Jigawa Road Maintenance Agency	796.67	3,000,699.30
168	SEIMU O/H	1,742.31	
169	Office of The Auditor General	1,336.53	415,773.56
170	SLOGOR	3,777.83	
171	Mineral Resource Development Agency	-963.62	1,311.12
172	MINISTRY OF LAND,HOUSING (Logistic Acct)	7,695,381.49	
173	JIMSO POLARIS ACCT	7,507,040.82	

174	School of Midwifery Revenue	4,172,266.73	
175	SCHOOL OF NURSING HADEJIA	1,407.27	
176	JS Stabilization Fund Account 2	261,666,666.68	
177	State Independent Electoral Commision	10,364,696.15	46,764.33
178	AG FAAC DEPOSIT ACCOUNT	-23,129,165.79	
179	Special Intervention Program	8,696,706.69	
180	TEACHERS PROFESSIONAL DEVELOPMENT	284,288,891.79	
181	Jigawa state polytecnic, Dutse	390.25	
182	Ifad Casp Draw Down Account	122,159,123.36	
183	Ifad casp (Counter Part Account)	8,116,814.85	
184	JS BUREAU OF STATICTICS	7,129.00	
185	JS HOUSE OF ASSEMBLY STATUTORY ACCOUNT	0.00	23,323,996.26
186	JS HOUSE OF ASSEMBLY SALARY ACCOUNT	3,508,582.37	13,932,335.93
187	JIGAWA STATE HOUSE OF ASSEMBLY RUNNING COST ACCOUNT	10,339,245.66	345.50
188	JS HOUSE OF ASSEMBLY RECURRENT EXPENDITURES	2,806,435.68	938.91
189	JS HOUSE OF ASSEMBLY CAPITAL PROJECTS ACCOUNT	5,026,698.26	
190	Integrated Rural Development Project	66,677,758.57	

191	JIG ST HOUSE OF ASSEMBLY SERVICE COMMISSION	9,663,116.55	
192	JIGAWA STATE FAAC DOMICILIARY ACCT	505,313,786.88	
193	JIG. ST. SCHOLARSHIP PAYMENT ACCT USD#	145,168,902.05	

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NOTE 23

INVENTORIES

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1		Engeneering Stores			
2		Medical stores		392,651,117.90	
3		Industrial & Chemical stores			
4		Ammunitions			
5		Fuel & Lubricants			
6		Agricultural Inputs			
7		Farm stock			
8		Scholastic Materials			
9		Stationeries Stores			
10		Printed Materials			
11		Building materials			
12		Strategic stock Piles			
13		Unissued Currency			
14		Stamps			
15		Property Held For Sale			
16		Other stock			
7		TOTAL		392,651,117.90	0.00

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

**NOTE 24
ADVANCES**

		REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1	ADVANCES			
2	IMPRESTS			
6			1,701,878,650.56	1,452,773,611.72
7				
	TOTAL		1,701,878,650.56	1,452,773,611.72

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTE 26
LOANS GRANTED

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		LOCAL LOANS			
1		Loan to State Governments Staff		2,321,853,419.86	
		TOTAL		2,321,853,419.86	0.00

NOTE 4
FIXED ASSETS-PPE

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1		Balance b/forward			
2		additional during the year (28.1)			
3		Disposal During the year			
4		balance c/forward			1,482,764,186.14
		ACCUMULATED DEPRECIATION:			
5		Balance b/forward			
6		additional during the year			
7		Disposal During the year			
8		balance c/forward			
		NET BOOK VALUE			
9		AS AT 31/12/2020			
10		AS AT 31/12/2020			
		TOTAL			1,482,764,186.14

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 4

GOVERNMENT INVESTMENT

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		DETAILS:			
		JIGAWA STATE INVESTMENT AND COMPANY LIMITED		1,984,795,683.00	1,931,287,447.00
		INVESTMENTS IN JIGAWA SAVINGS AND LOANS LIMITED		2,408,291,855.99	2,251,692,437.65
		INVESTMENTS IN JASCO		31,428,876.00	29,722,185.00
		INVESTMENTS IN Private Companies			1,080,368,820.33
		GRAND TOTAL		4,424,516,414.99	5,293,070,889.98

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

NOTE 4

DEPOSITS

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
1		Deposit		1,847,237,344.52	
		TOTALS		1,847,237,344.52	0.00

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

**NOTE 4
UNREMITTED DEDUCTION**

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		UNREMITTED DEDUCTIONS			
1		UNREMITTED TAXES			
2		UNREMITTED TAXES: PAYE			
3		UNREMITTED TAXES:WITHHOLDING TAX			
4		UNREMITTED TAXES: VALUE ADDED TAX			
5					
6		UNREMITTED DEDUCTIONS FROM SALARY		43,767,207.61	3,795,265,079.78
7		NATIONAL HEALTH INSURANCE SCHEME			
8		CONTRIBUTORY PENSION SCHEME			
9		UNION DUES			
10		FGSHLB DEDUCTIONS			
11		CO-OPERATIVES SOCIETY			
12		NATIONAL HOUSING FUND			
13		INSURANCE PROGRAMMES			
14		WELFARE LOAN SCHEME			
15		DEPENDENT FUND			
16		POVERTY ALLEVIATION SCHEME			
17		PRESIDENTIAL MVA SCHEME			

18		PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEME			
19		REFUSE DISPOSAL DEDUCTION			
20		LOANS DEDUCTIONS			
21		PAYCUT RECOVERABLE			
22		OVERPAYMENT RECOVERABLE			
		TOTALS		43,767,207.61	3,795,265,079.78

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 4

ACCRUED EXPENSES(INCLUDING PENSION & GRATUITY)

			REFERENCE	Actual REVENUE (2020)	Actual REVENUE (2019)
		ACCRUED EXPENSES(INCLUDING PENSION & GRATUITY)		2,863,765,378.01	751,139,319.60
1		PERSONNEL EMOLUMENTS			
2		PENSION & GRATUITY			
3		PROFESSIONAL FEES			
4		GOODS & SERVICES			
5		UTILITIES			
6		STAFF CLAIM			
7		TOTAL			
		TOTALS		2,863,765,378.01	751,139,319.60

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

NOTE 4

CURRENT PORTION BORROWING

		REFERENCE	Actual REVENUE (2020)	BUDGET	VARIANCE	Actual REVENUE (2019)
	CURRENT PORTION BORROWING		41,740,584,808.15			20,271,569,095.14
1	TREASURY BONDS					
2	BI-LATERAL LOANS					
3	MULTI-LATERAL LOANS					
	TOTALS		41,740,584,808.15	0.00	0.00	20,271,569,095.14

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 50
2020

S/N	MDA NAME	YEAR 2020		YEAR 2019	YEAR 2018	CUMMULATIVE
1	Ministry of Finance	Personnel Cost	358,678,337.82	346,305,140	298,738,107.30	1,003,721,584.80
		Overhead Cost	549,189,192.87	1,582,849,451.32	1,068,591,190.57	2,132,038,644.19
		TOTAL	907,867,530.69	1,929,154,591	1,367,329,297.87	4,204,351,419.56
2	Budget and Economic Planning	Personnel Cost	35,513,186.74	32,371,830.06	34,942,439.92	102,827,456.72
		Overhead Cost	11,768,713.25	25,929,026.00	18,329,728.84	56,027,468.09
		TOTAL	47,281,899.99	58,300,856	53,272,166.76	158,854,922.81
3	Accountant General	Personnel Cost	4,419,540.00	2,209,770.00	5,238,034.80	11,867,344.80
		Overhead Cost	1,415,350,444.60	1,523,061,692.22	1,496,764,659.81	4,435,176,796.63
		TOTAL	1,419,769,984.60	1,525,271,462.22	1,502,002,694.61	4,447,044,141.43
4	Board of Internal Revenue	Personnel Cost	109,540,875.47	99,126,615	102,741,941.58	311,409,432.39
		Overhead Cost	30,026,279.72	45,456,213.87	14,507,082.50	89,989,576.09
		TOTAL	139,567,155.19	144,582,829	117,249,024.08	401,399,008.48
	GRANT TOTAL		2,514,486,570.47	3,657,309,738.49	3,039,853,183.32	9,211,649,492.28

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 51
2020

S/N	MDA NAME	YEAR 2020	YEAR 2019	CUMMULATIVE
1	Amount earned for 2018 performance	1,980,000,000.00	0.00	1,980,000,000.00
	Amount earned for 2019 performance	9,202,700,000.00	0.00	9,202,700,000.00
	TOTAL	11,182,700,000.00	0.00	11,182,700,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE NO.52

COVID 19 CONSOLIDATED EXPENDITURE FOR THE YEAR 2020

JIGAWA STATE GOVERNMENT
COVID-19 INCOME STATEMENT FOR THE YEAR 2020

		NOTES	N	N
REVENUES:				
DONATIONS:				
	A. Federal Government	1	1,000,000,000.00	
	B. Corporate Bodies and Individuals	1	118,272,000.00	
				1,118,272,000.00
	C. Directly from World Bank to Ministry of Health	1		100,000,000.00
	Sub Total	A		1,218,272,000.00
RELEASES:				
	Releases from FAAC Account to Relevant MDAs	2	1,019,949,177.19	
	Releases from FAAC Account to COVID-19 Support A/C	3	320,000,000.00	
	Sub Total			1,339,949,177.19
	Grand Total		634,949,177.19	2,558,221,177.19

JIGAWA STATE GOVERNMENT
COVID-19 SUPPORT ACCOUNTS INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2020

		NOTES	N	N
INCOME:				
	Donations		1,118,272,000.00	
	Releases from FAAC to COVID-19 Support A/C	3	320,000,000.00	
	Total Income	A		1,438,272,000.00
EXPENDITURE:				
	Payment to FAAC A/C	4	825,080,144.68	
	Bank Charges	5	62,257.40	
	COVID-19 Support A/C Expenditure to Date	A-4 and 5	613,048,848.50	
	Total Expenditure	B		1,438,191,250.58
	Surplus/(Deficit) as at 31st Dec. 2020	A-B		80,749.42

JIGAWA STATE GOVERNMENT
COVID-19 CONSOLIDATED EXPENDITURE FOR THE YEAR 2020

		NOTES	N	N
	COVID -19 Support Accounts Expenditure	A-4 and 5	613,048,848.50	
	COVID -19 Related Expenditure by SMOH (World Bank - 19 Related MDAs, State Salary A/C and State Exp. Cc	1	100,000,000.00	
		6	14,449,701,873.50	
	Total Expenditure			15,162,750,722.00

JIGAWA STATE REVISED ESTIMATE, 2020

COVID-19 RELATED EXPENDITURE ALLOCATION AND ACTUAL FOR THE YEAR 2020

CODE	SECTORS	2020 Estimates		COVID-19 Provision	% COVID	YTD (Year - to - Date, Dec. 2020)	% COVID	COVID-19 BUDGET BALANCE
		Original	Revised					
01	Admin Sector	1,162,000,000	1,162,000,000	549,200,000.00	47%	543,708,000.00	99.0%	5,492,000.00
02	Law & Justice Sector	6,000,000	812,000,000	326,000,000.00	40%	105,348,200.00	32.3%	220,651,800.00
03	Social Sector	6,653,363,000	7,068,363,000	5,539,810,500.00	78%	5,338,909,860.00	96.4%	200,900,640.00
04	Economic Sector	9,041,158,000	4,663,958,000	1,852,489,500.00	40%	1,395,919,662.00	75.4%	456,569,838.00
	Total Capital:	16,862,521,000	13,706,321,000	8,267,500,000.00	60%	7,383,885,722.00	89.3%	883,614,278.00
01	Admin. Sector	10,000,000	10,000,000	6,000,000.00	60%	3,075,000.00	51.3%	2,925,000.00
02	Law & Justice Sector	-	-	-	-	-	-	-
04	Economic Sector	6,704,500,000	5,302,500,000	3,296,627,500.00	62%	4,170,390,000.00	126.5%	873,762,500.00
03	Social Sector	4,489,300,000	5,180,900,000	4,506,000,000.00	87%	3,605,400,000.00	80.0%	900,600,000.00
	Total Recurrent:	11,203,800,000	10,493,400,000	7,808,627,500.00	74%	7,778,865,000.00	99.6%	29,762,500.00
	TOTAL COVID-19 EXPENDITURE BY SECTOR	28,066,321,000	24,199,721,000	16,076,127,500.00	66%	15,162,750,722.00	94.3%	913,376,778.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTE 52.A
LIST OF DONORS

S/N	DONORS	AMOUNTS DONATED					TOTAL DONATIONS
		MARCH, 2020	APRIL, 2020	MAY, 2020	JUNE, 2020	SEPTEMBER, 2020	
1	UBA FOUNDATION	28,500,000.00	0	0	0	0	28,500,000.00
2	UTU	0	500,000.00	0	0	0	500,000.00
3	THERMOLINKS	0	5,000,000.00	0	0	0	5,000,000.00
4	TRIACTA	0	10,000,000.00	0	0	0	10,000,000.00
5	RABI'U DANGABI	0	500,000.00	0	0	0	500,000.00
6	ISMA'IL ALH. HARUNA	0	5,000,000.00	0	0	0	5,000,000.00
7	BABAN DOKI GEN. ENT	0	5,000,000.00	0	0	0	5,000,000.00
8	MATH GLOBAL	0	1,000,000.00	0	0	0	1,000,000.00
9	GUMEL FAROUK MUHD/BASHARI MUHD GUMEL	0	1,000,000.00	0	0	0	1,000,000.00
10	UTU TROCOM	0	3,000,000.00	0	0	0	3,000,000.00
11	WACOT LTD	0	5,000,000.00	0	0	0	5,000,000.00
12	JIGAWA STATE INVEST	0	2,000,000.00	0	0	0	2,000,000.00
13	SIMS GLOBAL	0	5,000,000.00	0	0	0	5,000,000.00
14	ASSOCIATION OF LOCAL GOVERNMENT	0	1,000,000.00	0	0	0	1,000,000.00
15	MUSTAPHA BABA	0	100,000.00	0	0	0	100,000.00
16	SHARIA COURT OF APPEAL	0	260,000.00	260,000.00	260,000.00	0	780,000.00
17	HIGH COURT	0	360,000.00	360,000.00	360,000.00	0	1,080,000.00
18	AFDIN CONST./ALH. DAHIRU MANGAL	0	20,000,000.00	0	0	0	20,000,000.00
19	HERI MC	0	2,000,000.00	0	0	0	2,000,000.00
20	EMBERSEY OF REPUB. OF CHINA	0	8,399,000.00	0	0	0	8,399,000.00
21	FID MC	0	0	5,000,000.00	2,000,000.00	0	7,000,000.00
22	MURYAR TALAKA	0	0	13,000.00	0	0	13,000.00
23	BABARKA NIG. LTD	0	0	0	5,000,000.00	0	5,000,000.00
24	MUHD BARDE & SONS	0	0	0	200,000.00	0	200,000.00
25	PREMIUM PENSIONS	0	0	0	1,000,000.00	0	1,000,000.00
26	FEDERAL GOVERNMENT OF NIG.	0	0	0	1,000,000,000.00	0	1,000,000,000.00
27	BABANGIDA UMAR IBRAHIM	0	0	0	25,000.00	0	25,000.00
28	ALIYU MUSA	0	0	0	25,000.00	0	25,000.00
29	DR. UMAR ABBA ZAKAR	0	0	0	25,000.00	0	25,000.00
30	ALHASSAN MUHAMMAD	0	0	0	25,000.00	0	25,000.00
31	TIJANI YALWA DA'U	0	0	0	25,000.00	0	25,000.00
32	HASSAN KABIRU	0	0	0	25,000.00	0	25,000.00
33	IBRAHIM CHAI-CHAI BABA	0	0	0	25,000.00	0	25,000.00
34	AMINU USMAN	0	0	-	25,000.00	0	25,000.00
		28,500,000.00	75,119,000.00	5,633,000.00	1,009,020,000.00	0	1,118,272,000.00
35	World Bank Direct Support to SMOH	0	0	0	0	100,000,000.00	100,000,000.00
	Total Donations to 31st Dec. 2020						1,218,272,000.00

NOTE 2

RELEASES FOR EXPENDITURE

a. State Ministry of Health (SMOH)	590,609,177.19
b. State Ministry of Finance (SMOF)	385,000,000.00
c. Government House (G.H)	1,700,000.00
d. Secretary to the State government Office (SSG) (Religious Affairs)	41,400,000.00
e. High Court of Justice (H.C.J)	1,240,000.00
TOTAL	1,019,949,177.19

NOTE 3

RELEASES FROM FAAC TO COVID 19 SUPPORT A/C

	N
19th November, 2020	300,000,000.00
31st December, 2020	15,000,000.00
31st December, 2020	5,000,000.00
TOTAL	320,000,000.00

NOTE 4

	N
Emergency Fund for COVID-19 Pandemic	20,000,000.00
Procurement of Drugs, Equipment and emergency consumable for COVID 19	115,170,000.00
Supply of 3500 Bags of Maize for 2020 COVID 19 Palliative Measures	229,000,156.00
Replenishment to the State Task force COVID 19 Accounts	50,261,436.50
Continued Emergency Rapid Response Measure of COVID-19 Pandemic	67,400,000.00
Emergency Procurement of Medical Equipment, Consumables and 3No. Ambulances	156,156,000.00
Procurement of Laboratory Equipment and Consumables in Dutse Gen. Hospital	66,844,552.18
Refund of Activities (Screening of Almajirais and Logistics for Tsangaya Schools etc)	120,248,000.00
TOTAL	825,080,144.68

NOTE 5

	N
BANK CHARGES	
Year to Date	62,257.40

NOTE 6

COVID-19 Related MDAs, Salry A/c and Exp. Cont A/c Expenditures

a. Personnel Cost	5,459,622,105.00
b. Other Recurrent	1,716,858,938.00
c. Capital	7,273,220,831.50
TOTAL	14,449,701,874.50

OFFICE OF THE ACCOUNTANT GENERAL
DEPARTMENT OF FINAL ACCOUNTS
HEADQUARTERS

JOURNAL ENTRY

Date	Particulars	Account Involved	Debit	Credit
31/12/2020	Cash and It's Equivalent	Statement of Financial Position	3,600,000,000.00	
	Aids and Grants		23,531,313.53	
	Proceeds from Long-term Loans & Debts	Statement of Financial Position		3,623,531,313.53
	Being wrongly classifying the deposit as Internal loans based on the narration on the attached bank statement.			
			3,623,531,313.53	3,623,531,313.53

Prepared by:

Date:.....

Approved by:

Date:.....

Received by:

Date:.....

.....
Signature and Stamp