



**JIGAWA STATE  
MINISTRY OF FINANCE AND  
ECONOMIC PLANNING  
(Debt Management Unit)**

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**APPROVED**  
**Updated Arrears Clearance  
Framework for Contractual  
Liabilities (2022 – 2023)**

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## 1. Introduction

The Jigawa State Arrears Clearance Framework (ACF) was first compiled in 2019 through the collaborative work of the Debt Management Unit of the State Ministry of Finance and Economic Planning, Due Process & Project Monitoring Bureau (DPPMB) and the Directorate of Budget and Economic Planning. It was developed from the database of previously documented and verified available records on Domestic Expenditure Arrears comprising of all financial obligations of whatever nature, that have been incurred by the State Government for which payment have not been made by the due date.

Since the preparation of the ACF in 2019, it has served as the policy guideline and framework for the gradual liquidation of the payment arrears. The first published ACF contained the details guidelines and procedures for its implementation. Even though the **coverage and scope of domestic** expenditure arrears supposed to be covered include unpaid Capital Expenditure Contractual Liabilities and others of recurrent nature such as Pension and Gratuity Arrears, Salary Arrears and Judgement Debts among others, the ACF comprised only of contractual liabilities on capital projects most of which were inherited from previous administrations as the State has no other payment arrears of recurrent nature that may be considered as unpaid liabilities. Though certain recurrent payments may be slightly delayed, these may be due to transactional issues in the payment process such as when payment of “unremitted salary deductions” made at the end of a fiscal year were not effected until at the beginning of the new year. In line with the tradition of annual update of the ACF, this document will serve as the State ACF for 2022 and 2023 for the liquidation of all outstanding payment arrears.

## 2. Implementation of the ACF

The first published ACF documented a payment of arrears of about ₦3.79 billion to be paid over the period 2020 – 2022 as follows:

1	Contractual Liabilities Clearance Schedule, January - December, 2020	818,284,566.49
2	Contractual Liabilities Clearance Schedule, January - December, 2021	1,300,066,851.85
3	Contractual Liabilities Clearance Schedule, January - December, 2022	1,676,913,661.16
	<b>Total</b>	<b>3,795,265,079.50</b>

Accordingly, out of the sum of ₦4.25 billion appropriated in the 2020 Approved Estimates (Code 022000700110-22060) for Public Debts, the sum ₦1.2 billion is specifically for settlement of contractual liabilities. While the schedule provides the minimum clearable threshold, it is hoped that budget performance during the year would be good enough to achieve the budget provision of ₦1.2 billion. After implementing the framework for one year, it was reviewed, updated, and published

again to cover the period 2021 – 2023. The reviewed records indicated payment of about ₦1.07 billion during the 2021 Fiscal Year. The newly updated framework as published is presented below:

1	Contractual Liabilities Clearance Schedule, January - December, 2021	1,518,350,423.38
2	Contractual Liabilities Clearance Schedule, January - December, 2022	1,156,425,691.96
3	Contractual Liabilities Clearance Schedule, January - December, 2023	51,365,781.98
<b>Total (2021 - 2023)</b>		<b>2,726,141,897.32</b>

### 3. Updated Framework for 2022 – 2023

Following the execution of the framework in 2021, up to about ₦1.2 billion was paid. These however included newly verified liabilities and some few others brought forward from 2022 and 2023 due to the certain considerations. Accordingly, the ACF was once again reviewed and updated. It is worthy of note that payment was denied in respect of two previously included liabilities due to inability of the supposed claimants to verify and properly support their claims. These were therefore excluded from the updated framework. The summary and details of the newly updated ACF is presented below:

APPROVED ARREARS CLEARANCE FRAMEWORK OF CONTRACTUAL LIABILITIES, 2022 /2023					
SUMMARY					
S/NO	YEAR	NAME OF MDA'S	NAME OF CONTACTOR	NATURE OF WORKS	AMOUNT (NGN)
2				Contractual Liabilities Clearance Schedule, January - December, 2022	954,134,666.02
3				Contractual Liabilities Clearance Schedule, January - December, 2023	191,297,685.55
<b>Total (2022 - 2023)</b>					<b>1,145,432,351.57</b>

**MINISTRY OF FINANCE AND ECONOMIC PLANNING, DEBT MANAGEMENT UNIT**  
**APPROVED ARREARS CLEARANCE FRAMEWORK OF CONTRACTUAL LIABILITIES, 2022 /2023**  
**DETAILS**

S/NO	YEAR	NAME OF MDA'S	NAME OF CONTACTOR	NATURE OF WORKS	AMOUNT (NGN)
<b>Contractual Liabilities Clearance Schedule, January - December, 2022</b>					
1	2002	MIN. OF HEALTH	ALH. MUHAMMADU TAZARA JAHUN	RETENTION MONEY FOR THE CONST OF FEMALE HOSTEL AT SCHOOL OF HEALTH TECH. JAHUN	<b>48,782.60</b>
2	1999	MIN. OF WORKS	MESSR CRYSTAL FORM LTD	CONST OF 1 UNIT 3 BED ROOM AND 2 UNIT 2 BED ROOM HOUSE AT DUTSE RETENTION	<b>179,183.48</b>
3	2015	D.C.D.A	UNISTRUST NIG. LTD	PROCUREMENT AND INSTALLATION OF APION LIGHT AT DUTSE INTL. AIRPORT	<b>16,549,399.11</b>
4	2010	COMMERCE	SEVEN NIG LTD	COMPLETION OF JIGAWA STATE HOTEL	<b>16,569,349.68</b>
5	2015	R. E. B.	AIMA STRONG STORE NIG LTD	ELECTRIFICATION PROJECT AT SHAKATO TO BULANGU IN KAFING HAUSA LGA	<b>19,663,718.28</b>
6	2006	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	ASPHALT OVERLAY KANTI KAZAURE CERT 2	<b>22,447,675.60</b>
7	.....	MIN. OF WORKS	MESSR QUIMES NIG LTD	CONST OF GARKI DANZOMO ROAD CERT NO 2	<b>25,408,341.45</b>
8	2006	M. O. ENGINEERING (MIN.	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 13	<b>32,758,288.21</b>
9	2008	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	ASPHALT OVERLAY KANTI KAZAURE CERT 2	<b>36,226,400.00</b>
10	2006	M. O. ENGINEERING (MIN.	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 12	<b>41,095,595.26</b>
11	2006	M. O. ENGINEERING (MIN.	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 10	<b>43,567,833.85</b>
12	2006	M. O. ENGINEERING (MIN.	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 11	<b>56,350,566.42</b>
13	2015	U. D. B.	C.G.C NIG. LTD	CONST OF B/KUDU TOWNSHIP ROADS CERT. NO 5 (Part Payment of N58029441.83 out og N232,999,391.13 made in 2021)	<b>174,969,949.32</b>
14	2015	D.C.D.A	DANTATA & SAWOE	CONST. OF HIGH BRO LAYOUT AT DUTSE	<b>396,936,208.55</b>
15	2005	INFORMATICS INST KZR	HYDROFIELDS SERVICE LTD	CONST. OF 2NO TWINS TWO BEDROOM BUNGALOW sum of N3,195,424.24 paid to Hydrofiled Services limited not in the ACF	<b>3,195,524.24</b>
16	2008	MINISTRY OF EDUCATION	DANYARINYA LTD	FOR THE SETTLEMENT OF RE- RENOVATION OF GCSS RONI (RETENTION) of 1,443,298.14 to Danyarinya ltd not in the ACF	<b>1,443,298.14</b>
17	2010	DCDA	DANTATA & SAWOE NIG	FOR CONSTRUCTION OF AMINU KANO SQUARE(PAVILLION ) DUTSE. By Dantata and Sawoe, N55,217426.83 paid as against N137,048,000 in the ACF	<b>55,217,426.83</b>
18	2014	DCDA	COMECO NIG LTD	PRODUCTION AND INSTALLATION OF SIGNAGE AT DUTSE INTER NATIONAL AIR PORT	<b>2,010,750.00</b>
19	2021	JIGAWA TELEVISION BRO	ZURFAT INVESTMENT NIG LTD	BALANCE OF PAYMENT OF PROCUREMENT OF ADDITIONAL EDITING FACILITIES AND REPAIR	<b>9,496,375.00</b>
				<b>Total (2022 FY)</b>	<b>954,134,666.02</b>

MINISTRY OF FINANCE AND ECONOMIC PLANNING, DEBT MANAGEMENT UNIT					
APPROVED ARREARS CLEARANCE FRAMEWORK OF CONTRACTUAL LIABILITIES, 2022 /2023					
DETAILS					
S/NO	YEAR	NAME OF MDA'S	NAME OF CONTACTOR	NATURE OF WORKS	AMOUNT (NGN)
21	<b>Contractual Liabilities Clearance Schedule, January - December, 2023</b>				
22	2008	INFORMATICS INST KZR	KAHABAL INTL NIG LTD	CONST. OF TWO 2 UNIT OF HOSTEL BLOCK CERT NO 1	3,441,777.41
23	2016	DCDA	DANTATA AND SAWOE NIG LTD	CONSTRUCTION OF BLAST PAD AT AIRPORT DUTSE	100,635,673.00
24	2017	MIN OF COMMERCE	YAQIN & ASSOCIATE	CONSULTANCY SERVICE FOR CONST. OF DRAINAGES & CULVERTS	5,919,739.14
25	2021	SSG (CHIEFTANCY )	GRID ARCH LTD NIG	CONSTRUCTION OF FRIDAY PRAYER MOSQUES ABUNABO JIBWIS IN GURI LGA	13,336,196.87
26	2008	INFORMATICS INST KZR	BETRUST NIG LTD	CONST. OF 2NO TWINS TWO BEDROOM BUNGALOW	2,929,000.00
27	2004	MOW&T	BECC	REHABILITATION OF GUJUNGU-GUMEL-BABURA ROAD	10,790,273.17
28	2006	MOIHC	NEWAGE NETWORK NIG. LTD	PUBLICATION OF FOOTPRINTS IN THE SANDS OF TIMES	12,726,000.00
29	2016	DCDA	CGC NIG. LTD	CONSTRUCTION OF FIRE LANE AT AIRPORT DUTSE	41,519,025.96
				<b>Total (2023 FY)</b>	<b>191,297,685.55</b>

## **For Enquiries**

Any enquiry or request for clarification should formally submitted to the Commissioner for Finance and Economic Planning, Block A, State Secretariat, Dutse, Jigawa State. Should there be any query on the possibility of contractor's claims not listed in the online published list, claimants are advised to formally communicate this exclusion to the State Ministry of Finance with the details of claims and any supporting evidences in that regard. If the State Ministry of Finance confirms the validity of such claims, this would be added to the internal domestic expenditure arrears database. Also depending on the magnitude, this would also be included in an updated online publication schedule of payment. While claimants are encouraged to submit hard copies of their claims and any relevant documents in that regards, online submissions could be made via the Director, Debt Management, Ministry of Finance and Economic Planning ([x@yahoo.com](mailto:x@yahoo.com)). The Director could also be contacted on +234(0)8032076456 or +234(0)08152587112 for **appropriate guidance**.