


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

Year Actual (2020)	DETAILS	Notes	Year Actual 2021	Final Budget 2021	Initial/ Original Budget 2021	Supplementary Budget 2021	Variance on Final Budget
₦			₦	₦	₦		₦
	REVENUE		A	B(C+D)	C		E (B-A)
37,906,002,560.15	Government Share of FAAC (Statutory Revenue)	1	39,599,284,366.96	47,250,000,000.00	40,310,000,000.00	47,250,000,000.00	(7,650,715,633.04)
4,678,199,180.19	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1	4,535,971,457.76	5,972,000,000.00	3,600,000,000.00	5,972,000,000.00	(1,436,028,542.24)
16,395,911,903.46	Government Share of VAT	1	23,102,976,464.20	25,170,000,000.00	18,990,000,000.00	25,170,000,000.00	(2,067,023,535.80)
3,678,490,984.80	Tax Revenue	2	3,970,149,555.75	5,085,700,000.00	5,085,700,000.00	5,085,700,000.00	(1,115,550,444.25)
37,711,185,702.00	Non-Tax Revenue	3	39,895,318,107.95	50,569,892,000.00	44,625,600,000.00	50,569,892,000.00	(10,674,573,892.05)
5,356,449,242.57	Aid & Grants	4	5,289,330,340.33	6,560,500,000.00	6,560,500,000.00	6,560,500,000.00	(1,271,169,659.67)
6,414,032,698.52	Other Capital Receipts to CDF	5	9,738,698,963.92	23,721,500,000.00	23,721,500,000.00	23,721,500,000.00	(13,982,801,036.08)
324,513,534.81	Reciepts from Loans/Borrowings	6	5,040,247,314.74	3,940,000,000.00	3,940,000,000.00	3,940,000,000.00	1,100,247,314.74
256,611,420.15	Other Revenues/Transfer	7	0.00	9,754,700,000.00	9,754,700,000.00	9,754,700,000.00	(9,754,700,000.00)
112,721,397,226.65	Total Revenue (a)		131,171,976,571.61	178,024,292,000.00	156,588,000,000.00	178,024,292,000.00	(46,852,315,428.39)
	EXPENDITURE						
43,286,124,078.13	Personel Emoluments (Salaries & Wages)	8	44,241,168,904.67	46,275,644,000.00	44,705,574,000.00	46,275,644,000.00	2,034,475,095.33
1,347,432,857.85	Allowances/Social Contributions	9	1,400,672,495.79	1,405,428,000.00	1,585,294,000.00	1,405,428,000.00	4,755,504.21
738,599,994.15	Social Benefits	10	781,714,449.75	850,000,000.00	2,860,000,000.00	850,000,000.00	68,285,550.25
16,581,282,438.63	Overhead Cost	11	21,149,357,903.53	22,567,433,000.00	22,425,100,000.00	22,567,433,000.00	1,418,075,096.47
1,947,984,263.57	Grants & Contributions	12	1,188,404,004.67	1,348,451,000.00	2,272,132,000.00	1,348,451,000.00	160,046,995.33
2,415,665,835.89	Subsidies	14	3,767,345,130.57	5,330,634,500.00	4,000,000,000.00	4,054,170,000.00	1,563,289,369.43
7,360,421,521.22	Depreciation Charges	15	11,605,332,103.67	27,575,652,000.00	3,276,000,000.00	5,300,634,000.00	15,970,319,896.33
5,480,350,545.21	Impairment Charges	16	12,274,165,940.68	24,819,986,380.00	38,661,306,000.00	52,095,287,000.00	12,545,820,439.32
9,421,549,324.14	Amortization Charges	17	17,398,383,368.91	25,277,400,620.00	872,000,000.00	1,277,000,000.00	7,879,017,251.09
12,970,102,057.30	Bad Debts Charges	18	14,147,725,129.92	22,573,662,500.00	35,930,594,000.00	42,850,245,000.00	8,425,937,370.08
101,549,512,916.09	Total Expenditure (b)		127,954,269,432.16	178,024,292,000.00	156,588,000,000.00	178,024,292,000.00	50,070,022,567.84
11,171,884,310.56	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		3,217,707,139.45	-	-	-	3,217,707,139.45
2,368,933,111.44	Public Debt Charges	19	- 4,913,658,418.09	0.00	0.00	0.00	4,913,658,418.09
0.00	Gain/ Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Exchange Transaction		0.00	0.00	0.00	0.00	0.00
2,368,933,111.44	Total Non-Operating Revenue/(Expenses) (d)		4,913,658,418.09	-	-	-	4,913,658,418.09
8,802,951,199.12	Surplus/(Deficit) from Ordinary Activities e=(c+d)		8,131,365,557.54	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficit) (f)		0.00	0.00	0.00	0.00	0.00
8,802,951,199.12	Net Surplus/ (Deficit) for the Period g=(e-f)		8,131,365,557.54	0.00	0.00	0.00	- 50,070,022,567.84

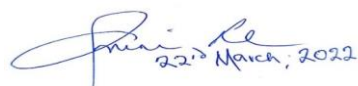
Notes to the Financial Statements are integral part of the Accounts


 22nd March, 2022
Aminu Sule CNA
State Accountant General
(FRC/2020/002/00000020833)

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

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2021	Year Actual 2020
ASSETS			₦	₦
Current Assets				
Cash and Cash Equivalents	310101 - 310201	20	16,735,538,244.70	13,705,658,477.40
Inventories	310501 & 310502	21	4,375,915,346.55	392,651,117.90
Receivables	310601 - 310604	22	2,316,453,819.37	1,701,878,650.56
Total Current Assets A			23,427,907,410.62	15,800,188,245.86
Non-Current Assets				
Loans Granted	311001 & 311002	23	3,973,843,157.78	2,321,853,419.86
Investments	310901 & 310902	24	12,613,633,382.52	9,822,798,631.77
Un-classified Assets	320101 - 320110	25	109,053,262,313.42	97,364,915,753.30
Investment Property	320201	26	22,478,537,860.13	13,491,257,638.96
Intangible Assets	320301	27	3,787,259,729.02	1,737,915,834.54
Total Non-Current Assets B			151,906,536,442.86	124,738,741,278.44
Total Assets C = A + B			175,334,443,853.48	140,538,929,524.30
LIABILITIES				
Current Liabilities				
Deposits	410101	28	2,923,715,437.48	1,847,237,344.52
Unremitted Deductions	410301 - 410302	29	77,195,434.11	43,767,207.61
Accrued Expenses		30	2,346,752,945.63	2,863,765,378.01
Total Current Liabilities D			5,347,663,817.22	4,754,769,930.14
Non-Current Liabilities				
Public Funds	420101 & 420102	31	29,362,599,499.21	25,669,851,311.92
Borrowings	420301	32	42,438,931,367.79	41,740,584,808.15
Total Non-Current Liabilities E			71,801,530,867.00	67,410,436,120.07
Total Liabilities: F = D + E			77,149,194,684.22	72,165,206,050.21
Net Assets: G = C - F			98,185,249,169.27	68,373,723,474.08
NET ASSETS/EQUITY				
Reserves	430301	33	90,053,883,611.73	59,570,772,274.96
Accumulated Surplus/(Deficits)	430301	34	8,131,365,557.54	8,802,951,199.12
Total Net Assets/Equity: H=G			98,185,249,169.27	68,373,723,474.08

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 22nd March, 2022

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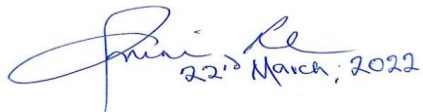
JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	NCOA CODES	Notes	ACTUAL RECEIPTS 2021	ACTUAL RECEIPTS 2020
CASH FLOWS FROM OPERATING ACTIVITIES			₦	₦
Inflows				
Statutory Revenue	110101 & 110103	1	39,599,284,366.96	37,906,002,560.15
Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1	4,535,971,457.76	4,678,199,180.19
VAT	110102	1	23,102,976,464.20	16,395,911,903.46
Tax Revenue	120101	2	3,970,149,555.75	3,678,490,984.80
Licences	120201 - 120210 & 120213	3	30,396,313.05	24,609,101.00
Fines		3	38,225,540.40	1,563,024.90
Fees		3	2,880,497,453.17	1,132,328,763.00
Earnings & Sales		3	3,534,541,902.04	1,838,153,207.00
Rent on Government Properties		3	355,481,293.67	153,318,749.00
Interest & Repayment Generals	120212	3	4,903,756,365.04	221,740,488.00
Reimbursement		3	28,152,419,240.58	34,339,472,369.10
Domestics Aid & Grants	130101 - 130204	4	5,289,330,340.33	5,356,449,242.57
Other Capital Receipts	120212	5	9,738,698,963.92	6,414,032,698.00
Reciepts from loan/borrowing	140401 - 140402	6	5,040,247,314.74	324,513,534.81
Other Revenue /Transfer	140701	7	0.00	256,611,420.15
Total Inflow from Operating Activities (A)			131,171,976,571.61	112,721,397,226.13
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	8	44,241,168,904.67	43,286,124,078.13
Allowances/Social Contribution to (Pension Scheme)		9	1,400,672,495.79	1,347,432,857.85
Social Benefits (Contribution to Other Employee's Schemes)		10	781,714,449.75	738,599,994.15
Overhead Cost (Other Reccurent Expenditure)		11	21,149,357,903.53	16,581,282,438.63
Grants & Contributions		12	1,188,404,004.67	160,046,995.33
Consolidated Revenue Fund Charges		13	89,604,004.67	57,783,570.00
Total Outflow from Operating Activities (B)			68,850,921,763.08	62,171,269,934.09
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			62,321,054,808.53	50,550,127,292.04

CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assests	NA			
Subsidies		14	3,767,345,130.57	1,989,382,857.62
Depreciation Charges		15	11,605,332,103.67	21,201,207,705.71
Impairment Charges		16	12,274,165,940.68	257,612,815.64
Amortization Charges		17	17,398,383,368.91	18,467,483,101.03
Bad Debts Charges		18	14,147,725,129.92	
Investment In Private Companies	NA		1,500,000,000.00	4,424,516,414.99
Investment in Development on Natural Resources	NA			
Foreign Investment	NA			
Proceed from Foreign Investment	NA			
Proceed from Sale of Fixed Assets				
Dividends Received				
Net Cash Flow from Investing Activites			60,692,951,673.75	46,340,202,894.99
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestic Loans & Other Borrowings	430101		0.00	
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	5,040,247,314.74	(485,079,550.00)
Grants & Loans to Other Governments/Agencies	420301 (CR)	35	1,275,187,735.87	
Contribution/Subscriptions to International Agencies/Bodies	22070102			
Public Debt Charges - Repayment of Loans		19	(4,913,658,418.09)	
Net Cash Flow from Financing Activities			1,401,776,632.52	(485,079,550.00)
Net Cash Flow from all Activities			3,029,879,767.30	3,724,844,847.05
Cash & Its Equivalent as at 1/1/2021			<u>13,705,658,477.40</u>	12,965,833,493.15
Cash & Its Equivalent as at 31/12/2021			<u>16,735,538,244.70</u>	<u>13,705,658,477.40</u>

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

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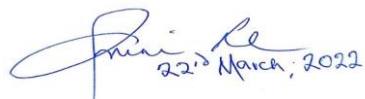
JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

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

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

Notes to the Financial Statements are integral part of the Accounts



22nd March, 2022

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

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

NOTE	<i>Details</i>	<i>Ref. Note</i>	Amount	Amount	Remarks
			N	N	
1	A- Share of Statutory Allocation from FAAC				
	<i>Net Share of Statutory Allocation from FAAC</i>	A	35,820,391,465.11		
	Add :Deduction at source for Loan Repayment	B	3,778,892,901.85	39,599,284,366.96	
	<i>Share of Statutory Allocation - Non Oil Revenue</i>	C	2,308,564,239.86	2,308,564,239.86	
	Share of Federal Accounts Allocation - Excess Crude Oil	D	153,352,147.52	153,352,147.52	
	Exchange gain	E	233,671,481.06	233,671,481.06	
	Solid Minerals Resources	F	55,901,042.31	55,901,042.31	
	Excess Bank Charges	G	6,444,729.05	6,444,729.05	
	Stamp Duty Refund	H	162,055,621.70	162,055,621.70	
	PAYE and WHT	I	537,181,697.66	537,181,697.66	
	Ecological Fund	J	899,998,940.33	899,998,940.33	
	Additional Inflow	K	72,249,096.58	72,249,096.58	
	Forex Equalisation	L	106,552,461.69	106,552,461.69	
	Total(GROSS) FAAC Allocation to FGN/SG/LG		44,135,255,824.72	44,135,255,824.72	
	Value Added Tax				
	Share of Value Added Tax (VAT)	E	23,102,976,464.20	23,102,976,464.20	
	TOTAL		67,238,232,288.92	67,238,232,288.92	

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

2	Tax Revenue	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Personal Income Taxes				
	Board of Internal Revenue Services	3,239,415,405.90	3,200,000,000.00	39,415,405.90	3,193,002,390.37
	Board of Internal Revenue Services	405,180,447.20	350,000,000.00	55,180,447.20	352,801,337.14
	Board of Internal Revenue Services	20,492,724.08	15,000,000.00	5,492,724.08	14,859,135.32
	Sub-Total Personal Income Taxes	3,665,088,577.18	3,565,000,000.00	100,088,577.18	3,560,662,862.83
	Corporate Taxes	ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Board of Internal Revenue Services	298,450.00	1,200,000,000.00	(1,199,701,550.00)	97,700.00
	Board of Internal Revenue Services	3,564,540.50	600,000.00	2,964,540.50	1,052,267.76
	Board of Internal Revenue Services	135,389,359.49	48,000,000.00	87,389,359.49	32,482,554.88
	Board of Internal Revenue Services	130,803,461.20	100,000,000.00	30,803,461.20	75,999,569.61
	Board of Internal Revenue Services	20,566,258.77	2,000,000.00	18,566,258.77	897,129.72
	Board of Internal Revenue Services	3,007,815.76	2,000,000.00	1,007,815.76	1,925,700.00
	Board of Internal Revenue Services	387,954.00	160,000,000.00	(159,612,046.00)	145,000.00
	Board of Internal Revenue Services	11,043,138.85	8,000,000.00	3,043,138.85	5,228,200.00
					5,373,200.00
	Sub-Total Corporate Taxes	305,060,978.57	1,520,600,000.00	(1,215,539,021.43)	123,201,321.97
	Grand-Total Tax Revenue	3,970,149,555.75	5,085,600,000.00	(1,115,450,444.25)	3,683,864,184.80

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

3	Non-Tax Revenue	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Licences				
	Ministry of Commerce, Industry and Co-operatives	787,248.05	200,000.00	587,248.05	211,000.00
	Ministry of Information, Youth, Sports and Culture	476,550.00	50,000.00	426,550.00	0.00
	Ministry For Local Government	256,159.00	300,000.00	(43,841.00)	350,000.00
	Ministry of Agriculture & Natural Resources	0.00	50,000.00	(50,000.00)	22,000.00
	Board of Internal Revenue	10,920,000.00	15,000,000.00	(4,080,000.00)	12,945,000.00
	Board of Internal Revenue	6,677,950.00	10,000,000.00	(3,322,050.00)	9,484,000.00
	Ministry of Education Science & Technology	945,255.00	1,000,000.00	(54,745.00)	85,000.00
	Ministry of Commerce, Industry and Co-operatives	100,000.00	800,000.00	(700,000.00)	51,000.00
	Ministry of Agriculture & Natural Resources	62,000.00	100,000.00	(38,000.00)	0.00
	Ministry of Agriculture & Natural Resources	15,000.00	50,000.00	(35,000.00)	26,000.00
	Ministry of Health	1,721,000.00	250,000.00	1,471,000.00	535,000.00
	Fire Service Directorate	0.00	1,000,000.00	(1,000,000.00)	900,000.00
	Ministry of Commerce, Industry and Co-operatives	105,000.00	100,000.00	5,000.00	0.00
	Board of Internal Revenue	7,500,000.00	2,000,000.00	5,500,000.00	0.00
	Ministry of Agriculture & Natural Resources	61,200.00	50,000.00	11,200.00	0.00
	Jigawa State Environmental Protection Authority [JISEPA]	768,951.00	1,000,000.00	(231,049.00)	0.00
	Sub-Total Licences	30,396,313.05	31,950,000.00	(1,553,686.95)	24,609,000.00
	Fees				
	Board of Internal Revenue	58,000.00	200,000.00	(142,000.00)	0.00
	Ministry of Works & Transport	480,600.00	100,000.00	380,600.00	4,159,800.00
	Due Process & Projects Monitoring Bureau	2,930,400.00	1,500,000.00	1,430,400.00	1,728,625.00

Pilgrims Welfare Board		1,608,500.00	3,000,000.00	(1,391,500.00)	6,359,933.00
High Court of Justice		1,321,595.65	1,000,000.00	321,595.65	0.00
Sharia Court of Appeal		1,283,756.00	5,000,000.00	(3,716,244.00)	2,822,483.00
Government House		55,000.00	50,000.00	5,000.00	3,510,000.00
Administration & Finance Directorate		9,570,000.00	500,000.00	9,070,000.00	0.00
Council Affairs Directorate		6,644,992.29	20,000,000.00	(13,355,007.71)	19,133,500.00
Office of the Head of Civil Service		1,425,000.00	50,000.00	1,375,000.00	0.00
Manpower Development Institute		7,579,000.00	10,350,000.00	(2,771,000.00)	0.00
Office of the Auditor General (Local Government)		440,000.00	500,000.00	(60,000.00)	454,886.00
Ministry of Agriculture & Natural Resources		398,700.00	500,000.00	(101,300.00)	0.00
Ministry of Commerce, Industry and Co-operatives		130,000.00	500,000.00	(370,000.00)	0.00
Mineral Resources Development Agency		0.00	50,000.00	(50,000.00)	0.00
Directorate of Economic Empowerment		640,000.00	2,000,000.00	(1,360,000.00)	1,950,340.00
Ministry of Works & Transport		9,494,000.00	10,000,000.00	(506,000.00)	5,224,700.00
Rural Electricity Board		297,302.00	300,000.00	(2,698.00)	0.00
Ministry of Water Resources		20,000.00	300,000.00	(280,000.00)	0.00
Rural Water Supply & Sanitation Agency		5,006,500.00	6,000,000.00	(993,500.00)	0.00
Small Town Water Supply Agency		241,000.00	2,000,000.00	(1,759,000.00)	0.00
Dutse Capital Development Agency		993,000.00	2,000,000.00	(1,007,000.00)	0.00
High Court of Justice		159,630.00	200,000.00	(40,370.00)	0.00
Sharia Court of Appeal		378,100.00	500,000.00	(121,900.00)	0.00
Ministry of Education Science & Technology		3,247,890.00	4,000,000.00	(752,110.00)	200,000.00
State Universal Basic Education Board		9,960,000.00	25,850,000.00	(15,890,000.00)	3,240,000.00

Agency for Mass Education		785,200.00	100,000.00	685,200.00	0.00
Nomadic Education Agency		1,165,960.00	7,000,000.00	(5,834,040.00)	0.00
Jigawa State Polytechnic		460,000.00	1,400,000.00	(940,000.00)	352,696.00
Bilyaminu Usman Polytechnic Hadejia		1,265,870.00	1,500,000.00	(234,130.00)	377,100.00
Sule Lamido University, K/Hausa		412,560.00	500,000.00	(87,440.00)	810,000.00
Science & Technical Education Board		537,955.55	800,000.00	(262,044.45)	0.00
Jigawa State College of Islamic Legal Studies		276,951.67	300,000.00	(23,048.33)	0.00
Islamic Education Board		189,780.00	250,000.00	(60,220.00)	2,536,660.00
Jigawa State College of Remedial Studies		259,874.00	300,000.00	(40,126.00)	
Ministry of Health		3,569,505.95	4,500,000.00	(930,494.05)	0.00
Ministry of Information, Youth, Sports and Culture		0.00	10t	-	0.00
Ministry of Environment		2,897,450.00	500,000.00	2,397,450.00	0.00
Jigawa State Environmental Protection Authority [JISEPA]		176,357.50	200,000.00	(23,642.50)	48,000.00
Ministry For Local Government		158,740.00	200,000.00	(41,260.00)	0.00
Fire Service Directorate		0.00	0.00	0.00	637,000.00
Ministry of Health		202,500.00	800,000.00	(597,500.00)	0.00
Ministry of Land, Housing, Urban & Regional Planning Development		3,560,985.00	3,000,000.00	560,985.00	1,774,644.00
Board of Internal Revenue		867,154,879.91	5,944,292,000.00	(5,077,137,120.09)	-
Jigawa State Agricultural Research Institute		174,860.00	100,000.00	74,860.00	0.00
Babura General Hospital		1,811,750.00	2,500,000.00	(688,250.00)	0.00
Birnin kudu General Hospital		2,644,750.00	3,400,000.00	(755,250.00)	0.00
Birniwa General Hospital		1,945,600.00	2,800,000.00	(854,400.00)	0.00

Dutse General Hospital		11,240,115.21	11,000,000.00	240,115.21	0.00
Gumel General Hospital		3,743,290.00	4,500,000.00	(756,710.00)	0.00
Gwaram General Hospital		2,075,078.00	3,000,000.00	(924,922.00)	0.00
Hadejia General Hospital		10,083,062.98	11,498,000.00	(1,414,937.02)	0.00
Hadejia Tuberculosis and Leprosy Hospital		2,253,980.00	1,500,000.00	753,980.00	0.00
Jahun General Hospital		2,790,600.00	3,700,000.00	(909,400.00)	0.00
Kafin Hausa[Bulangu] Cottage Hospital		1,790,600.00	2,700,000.00	(909,400.00)	0.00
Kafin Hausa General Hospital		2,398,353.25	3,000,000.00	(601,646.75)	0.00
Kazaure General Hospital		2,614,743.00	2,500,000.00	114,743.00	0.00
Ringim General Hospital		1,062,105.00	1,500,000.00	(437,895.00)	0.00
Jigawa State Housing Authority		613,826.00	700,000.00	(86,174.00)	516,600.00
Ministry of Agriculture & Natural Resources		189,640.00	200,000.00	(10,360.00)	0.00
Ministry of Agriculture & Natural Resources		575,564.00	700,000.00	(124,436.00)	0.00
Urban Development Board		8,547,456.00	10,000,000.00	(1,452,544.00)	22,220,000.00
Mineral Resources Development Agency		262,847.00	550,000.00	(287,153.00)	0.00
Jigawa State Housing Authority		257,500.00	400,000.00	(142,500.00)	1,750,000.00
Urban Development Board		14,602,886.00	15,000,000.00	(397,114.00)	250,500.00
Urban Development Board		0.00	0.00	0.00	114,964,000.00
Dutse Capital Development Authority		1,160,557.46	1,000,000.00	160,557.46	477,476.00
Ministry of Commerce, Industry and Co-operatives		4,151,900.00	1,500,000.00	2,651,900.00	0.00
Sule Lamido University, K/Hausa		3,267,100.00	2,000,000.00	1,267,100.00	973,200.00
Jigawa State Environmental Protection Authority [JISEPA]		0.00	0.00	0.00	188,100.00
Ministry of Environment		0.00	0.00	0.00	60,000.00

Jigawa State College of Education		103,115,144.44	107,000,000.00	(3,884,855.56)	90,717,296.00
Sule Lamido University, K/Hausa		51,525,916.77	6,250,000.00	45,275,916.77	1,790,585.00
Jigawa State College of Islamic Legal Studies		102,616,574.61	107,500,000.00	(4,883,425.39)	110,212,627.00
Institute of Information Technology		75,661,710.50	85,000,000.00	(9,338,289.50)	11,975,661.00
Islamic Education Board		0.00	0.00	0.00	6,065,058.00
Scholl of Health Technology		18,907,781.44	20,000,000.00	(1,092,218.56)	8,870,720.00
Civil Service Commission		1,936,432.50	50,000.00	1,886,432.50	15,000.00
State Universal Basic Education Board		761,000.00	850,000.00	(89,000.00)	0.00
Jigawa State Polytechnic		7,170,537.50	9,000,000.00	(1,829,462.50)	40,129,242.00
Science & Technical Education Board		487,000.00	100,000.00	387,000.00	0.00
Jigawa State College of Islamic Legal Studies		6,993,360.00	7,200,000.00	(206,640.00)	0.00
Jigawa State College of Education		0.00	0.00	0.00	15,629,702.00
Sule Lamido University, K/Hausa		102,286,915.29	108,400,000.00	(6,113,084.71)	0.00
Dutse Model/Capital School		93,108,284.54	102,000,000.00	(8,891,715.46)	0.00
Institute of Information Technology		47,043,396.53	60,000,000.00	(12,956,603.47)	9,817,857.00
Islamic Education Board		0.00	0.00	0.00	2,327,000.00
Ministry of Health		7,079,801.43	50,000.00	7,029,801.43	0.00
School of Nursing Birnin Kudu		36,769,983.40	12,500,000.00	24,269,983.40	3,973,816.00
School of Nursing Hadejia		0.00	0.00	0.00	0.00
Ministry of Education Science & Technology		0.00	0.00	0.00	59,892,924.00
Jigawa State Polytechnic		92,092,006.96	89,600,000.00	2,492,006.96	80,879,107.00
Bilyaminu Usman Polytechnic Hadejia		72,550,922.58	52,000,000.00	20,550,922.58	10,850,757.00

Jigawa State College of Education		0.00	0.00	0.00	21,613,148.00
Jigawa State College of Education and Legal Studies		0.00	0.00	0.00	832,550.00
Institute of Information Technology		0.00	0.00	0.00	4,135,000.00
Jigawa State College of Remedial Studies		31,923,610.12	5,600,000.00		
Islamic Education Board		0.00	0.00	0.00	13,049,409.00
School of Widwifery Birnin kudu		51,587,402.44	12,500,000.00	39,087,402.44	0.00
Ministry of Land, Housing, Urban & Regional Planning Development		0.00	0.00	0.00	0.00
Ministry of Land, Housing, Urban & Regional Planning Development		0.00	0.00	0.00	0.00
Ministry of Land, Housing, Urban & Regional Planning Development		1,176,024.04	1,000,000.00	176,024.04	1,259,755.00
Babura General Hospital		1,280,091.40	1,560,000.00	(279,908.60)	0.00
Hadejia General Hospital		20,195,518.00	22,800,000.00	(2,604,482.00)	
Jahun General Hospital		2,634,757.00	2,150,000.00	484,757.00	
Babura General Hospital		995,000.00	600,000.00	395,000.00	0.00
Birnin kudu General Hospital		1,814,950.00	2,400,000.00	(585,050.00)	0.00
Birniwa General Hospital		114,861.00	1,000,000.00	(885,139.00)	0.00
Dutse General Hospital		22,137,567.00	24,600,000.00	(2,462,433.00)	0.00
Gumel General Hospital		14,961,231.69	15,200,000.00	(238,768.31)	0.00
Gwaram Cottage Hospital		1,050,000.00	1,500,000.00	(450,000.00)	0.00
Hadejia General Hospital		1,879,388.00	2,760,000.00	(880,612.00)	0.00
Jahun General Hospital		1,235,360.00	1,510,000.00	(274,640.00)	0.00
Kafin Hausa[Bulangu] Cottage Hospital		937,513.00	1,300,000.00	(362,487.00)	0.00
Kafin Hausa General Hospital		2,677,419.85	3,000,000.00	(322,580.15)	0.00

Kazaure General Hospital		12,174,501.25	14,500,000.00	(2,325,498.75)	0.00
Kazaure Psychiatric Hospital		849,267.30	1,000,000.00	(150,732.70)	0.00
Ringim General Hospital		14,724,521.49	16,600,000.00	(1,875,478.51)	0.00
Manpower Development Institute		11,896,500.00	15,000,000.00	(3,103,500.00)	4,350,000.00
Farmers & Herdsmen Board		259,647.00	600,000.00	-	-
Ministry of Agriculture & Natural Resources		56,000.00	50,000.00	6,000.00	0.00
Farmers & Herdsmen Board		0.00	0.00	0.00	610,000.00
Ministry of Education Science & Technology		1,073,000.00	300,000.00	0.00	0.00
State Universal Basic Education Board		35,812,990.97	0.00	0.00	0.00
Ministry of Agriculture & Natural Resources		419,000.00	0.00	419,000.00	405,000.00
Ministry of Works & Transport		725,000.00	4,000,000.00	(3,275,000.00)	2,291,217.00
Ministry of Land, Housing, Urban & Regional Planning Development		35,812,990.97	2,000,000.00	33,812,990.97	0.00
Ministry of Works & Transport		419,000.00	2,000,000.00	(1,581,000.00)	525,000.00
Ministry of Works & Transport		0.00	100,000.00	(100,000.00)	0.00
Ministry of Works & Transport		0.00	0.00	0.00	130,000.00
Office of the Auditor General		200,000.00	600,000.00	(400,000.00)	50,000.00
Board of Internal Revenue		949,800.00	1,000,000.00	(50,200.00)	70,000.00
Women Co-operative Development Fees		0.00	0.00	0.00	1,314,000.00
Ministry of Women Affairs & Social Development		0.00	0.00	0.00	11,637,171.00
Ministry of Land, Housing, Urban & Regional Planning Development		7,417,887.75	10,000,000.00	(2,582,112.25)	235,000.00
Ministry of Health		305,000.00	700,000.00	(395,000.00)	190,000.00
Jigawa Agricultural Reseach Institute		2,302,013.86	100,000.00	2,202,013.86	308,021.00

Ministry of Land, Housing, Urban & Regional Planning Development		0.00	0.00	0.00	769,500.00
Bilyaminu Usman Polytechnic Hadejia		5,284,502.00	8,000,000.00	(2,715,498.00)	2,590,050.00
Institute of Information Technology		27,498,015.62	30,000,000.00	(2,501,984.38)	65,929,000.00
Urban Development Board		8,900,000.00	10,000,000.00	(1,100,000.00)	-
Urban Development Board		0.00	0.00	0.00	6,124,500.00
Small Town Water Supply Agency		6,265,000.00	7,800,000.00	(1,535,000.00)	19,405,700.00
Jigawa State Water Board		28,933,880.43	30,000,000.00	(1,066,119.57)	0.00
Board of Internal Revenue		169,580.00	200,000.00	(30,420.00)	0.00
Board of Internal Revenue		1,962,380.00	1,000,000.00	962,380.00	3,755,000.00
Ministry of Land, Housing, Urban & Regional Planning Development		35,500,000.00	50,000,000.00	(14,500,000.00)	500,000.00
Urban Development Board		17,456,213.50	20,000,000.00	(2,543,786.50)	1,090,000.00
Board of Internal Revenue		553,000.00	1,000,000.00	(447,000.00)	96,000.00
Directorate of Economic Empowerment		13,125,610.75	0.00	0.00	119,989,871.00
High Court of Justice		225,950,350.00	0.00	0.00	205,566,209.00
Ministry of Justice		378,844,963.83	300,000,000.00	78,844,963.83	0.00
Ministry of Agriculture & Natural Resources		253,675.00	200,000.00	53,675.00	0.00
Sub-Total Fees		2,880,497,453.17	7,541,570,000.00	(4,962,717,755.67)	1,138,688,696.00
Fines		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Sule Lamido University		168,658.40	100,000.00	68,658.40	21,200.00
High Court of Justice		14,600,582.00	8,800,000.00	5,800,582.00	1,342,296.00
Sharia Court of Appeal		23,456,300.00	0.00	0.00	199,529.00
Sub-Total Fines		38,225,540.40	8,900,000.00	5,869,240.40	1,563,025.00
Sales		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Due Process and Project Monitoring Bearau		0.00	0.00	0.00	12,000.00

Budget & Economic Planning Directorate		256,080.97	50,000.00	206,080.97	0.00
Ministry of Land, Housing, Urban and Regional Planning		0.00	0.00	0.00	10,000.00
Jigawa State College of Education		0.00	0.00	0.00	0.00
Sule Lamido University, K/Hausa		2,035,799.00	100,000.00	1,935,799.00	71,000.00
Ministry of Information, Youth, Sports and Culture		0.00	0.00	0.00	0.00
Ministry of Land, Housing, Urban and Regional Planning		0.00	0.00	0.00	5,000.00
Directorate of Salary and Pension Administration		312,857.00	45,000.00	267,857.00	0.00
Sule Lamido University, K/Hausa		80,340.00	100,000.00		-
Institute of Information Technology		0.00	0.00	0.00	2,000.00
Babura General Hospital		3,358,760.00	600,000.00	2,758,760.00	0.00
Birnin kudu General Hospital		11,180,063.38	1,600,000.00	9,580,063.38	0.00
Birniwa General Hospital		2,894,776.00	1,000,000.00	1,894,776.00	0.00
Dutse General Hospital		4,270,684.00	630,000.00	3,640,684.00	0.00
Gumel General Hospital		9,351,513.00	1,980,000.00	7,371,513.00	0.00
Gwaram General Hospital		1,283,621.80	2,000,000.00	(716,378.20)	0.00
Hadejia General Hospital		4,823,331.87	3,240,000.00	1,583,331.87	0.00
Hadejia Tuberculosis and Leprosy Hospital		2,058,909.26	466,000.00	1,592,909.26	0.00
Jahun General Hospital		4,633,190.00	1,860,000.00	2,773,190.00	0.00
Kafin Hausa[Bulangu] Cottage Hospital		387,869.00	2,000,000.00	(1,612,131.00)	0.00
Kafin Hausa General Hospital		3,105,634.00	1,000,000.00	2,105,634.00	0.00
Kazaure General Hospital		45,630.00	1,000,000.00	(954,370.00)	0.00
Kazaure Psychiatric Hospital		3,616,629.05	700,000.00	2,916,629.05	0.00
Ringim General Hospital		10,641,436.00	8,000,000.00	2,641,436.00	0.00
Rasheed Shekoni Specialist Hospital		1,491,442.00	7,000,000.00	(5,508,558.00)	114,700.00
Sule Lamido University, K/Hausa		326,489.48	300,000.00	26,489.48	529,523.00
Ministry of Agriculture & Natural Resources		12,335,606.00	0.00	12,335,606.00	0.00
Jigawa State Agricultural Research Institute		3,568,736.00	350,000.00	3,218,736.00	0.00

JIMSO (Procurements & Supply)		2,284,189,333.16	1,500,000,000.00	784,189,333.16	1,441,787,220.00
Babura General Hospital		9,020,083.87	11,300,000.00	(2,279,916.13)	0.00
Birnin kudu General Hospital		9,585,272.00	5,000,000.00	4,585,272.00	218,630.00
Birniwa General Hospital		9,466,966.00	3,200,000.00	6,266,966.00	18,000.00
Gumel General Hospital		11,325,859.18	13,000,000.00	(1,674,140.82)	0.00
Gwaram General Hospital		10,943,713.70	3,000,000.00	7,943,713.70	0.00
Hadejia General Hospital		16,302,289.44	22,800,000.00	(6,497,710.56)	1,632,376.00
Hadejia Tuberculosis and Leprosy Hospital		12,025,718.66	3,000,000.00	9,025,718.66	0.00
Jahun General Hospital		14,515,210.00	14,200,000.00	315,210.00	0.00
Kafin Hausa[Bulangu] Cottage Hospital		13,050,190.00	3,000,000.00	10,050,190.00	0.00
Kafin Hausa General Hospital		9,350,011.45	11,000,000.00	(1,649,988.55)	0.00
Kazaure General Hospital		8,133,614.88	12,000,000.00	(3,866,385.12)	0.00
Kazaure Psychiatric Hospital		1,347,800.00	3,300,000.00	(1,952,200.00)	0.00
Ringim General Hospital		13,527,326.90	2,500,000.00	11,027,326.90	0.00
Jigawa state Housing Authority		172,792.00	107,000,000.00	(106,827,208.00)	5,923,640.00
Establishment and Service Matters Directorate		6,169,232.00	300,000.00	5,869,232.00	0.00
Manpower Development and Training Directorate		116,620.00	500,000.00	(383,380.00)	445,331.00
Manpower Development Institute		5,765,392.05	50,000.00	5,715,392.05	15,500.00
Civil Service Commission		0.00	0.00	0.00	85,500.00
Local Government Service Commission		1,414,900.00	1,500,000.00	(85,100.00)	0.00
State Independent Electoral Commission		168,868,994.13	85,000,000.00	83,868,994.13	0.00
Ministry of Finance and Economic Planning		6,471,384.00	4,774,000.00	1,697,384.00	4,667,846.00
Jigawa state Housing Authority		1,421,060.00	150,000.00	1,271,060.00	6,500.00
Judicial Service Commission		387,250.00	50,000.00	337,250.00	33,400.00
Ministry of Education Science and Technology		23,315,658.00	0.00	23,315,658.00	40,000.00
Agency for Mass Education		2,645,185.25	250,000.00	2,395,185.25	0.00
Jigawa State Polytechnic		0.00	0.00	0.00	1,508,000.00
Bilyaminu Usman Polytechnic Hadejia		95,652.00	5,000,000.00	(4,904,348.00)	2,008,105.00
Jigawa State College of Education		8,246,637.00	13,000,000.00	(4,753,363.00)	28,868,285.00

Sule Lamido University, K/Hausa		934,406.52	6,200,000.00	(5,265,593.48)	1,639,675.00
Jigawa State Scholarship Board		5,244,700.00	9,000,000.00	(3,755,300.00)	6,469,498.00
Dutse Model/Capital School		4,224,250.50	3,000,000.00	1,224,250.50	0.00
Admin and Finance		0.00	0.00	0.00	0.00
Jigawa State College of Education and Legal Studies		0.00	0.00	0.00	3,462,610.00
Institute of Information Technology		2,980,585.75	3,000,000.00	(19,414.25)	1,927,005.00
Islamic Education Board		6,850,275.00	290,000.00	6,560,275.00	40,000.00
Ministry of Health		14,793,420.00	0.00	14,793,420.00	75,000.00
Jigawa State College of Remedial Studies		16,161,700.00	1,500,000.00	14,661,700.00	0.00
School of Nursing Birnin Kudu		5,027,224.50	5,500,000.00	(472,775.50)	14,504,518.00
School of Widwifery Birnin kudu		11,051,573.88	5,500,000.00	5,551,573.88	260,623.00
School of Nursing Hadejia		1,351,791.59	2,000,000.00	(648,208.41)	0.00
School of Health Technology		1,531,165.55	2,000,000.00	(468,834.45)	0.00
History and Cultures		893,549.22	50,000.00	843,549.22	0.00
Ministry of Information, Youth, Sports and Culture		0.00	100,000.00	(100,000.00)	0.00
Jigawa State Television		300,000.00	17,000,000.00	(16,700,000.00)	0.00
Jigawa State Broadcasting Corporation [Radio]		52,000.00	30,000,000.00	(29,948,000.00)	9,008,873.00
Ministry of Agriculture & Natural Resources		269,983.87	200,000.00	69,983.87	0.00
Jigawa State Agricultural Research Institute		0.00	0.00	0.00	180,000.00
Bilyaminu Usman Polytechnic Hadejia		3,552,233.00	2,000,000.00	1,552,233.00	223,000.00
Jigawa State Agricultural Supply Company		433,421,820.00	0.00	433,421,820.00	0.00
Agency for Mass Education		0.00	250,000.00	(250,000.00)	2,013,000.00
Sub-Total Sales		3,238,574,222.86	1,946,485,000.00	1,292,108,882.86	1,527,806,358.00
Earnings		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Institute of Information Technology		565,800.00	0.00	0.00	700,000.00
Ministry of Agriculture & Natural Resources		303,000.00	200,000.00	103,000.00	0.00

Jigawa Road Maintenance Agency		75,000.00	4,000,000.00	(3,925,000.00)	600,000.00
Bilyaminu Usman Polytechnic Hadejia		960,500.00	1,000,000.00	(39,500.00)	296,306.00
Manpower Development and Training Directorate		0.00	0.00	0.00	1,620,886.00
Ministry of Women Affairs & Social Development		0.00	250,000.00	(250,000.00)	0.00
Birnin kudu General Hospital		8,748,626.43	1,700,000.00	7,048,626.43	33,185,459.00
Dutse General Hospital		9,680,750.00	0.00	0.00	37,264,162.00
Gumel General Hospital		3,668,598.47	5,000,000.00	(1,331,401.53)	25,083,418.00
Hadejia General Hospital		7,893,000.00	0.00	0.00	27,216,057.00
Hadejia Tuberculosis and Leprosy Hospital		916,291.02	1,500,000.00	(583,708.98)	0.00
Jahun General Hospital		4,896,000.00	0.00	0.00	14,832,621.00
Kafin Hausa General Hospital		5,137,707.07	2,000,000.00	3,137,707.07	3,464,888.00
Kazaure General Hospital		6,975,000.00	0.00	0.00	33,512,843.00
Ringim General Hospital		4,892,700.00	0.00	0.00	6,363,515.00
Rasheed Shekoni Specialist Hospital		56,207,157.84	30,000,000.00	26,207,157.84	0.00
Manpower Development and Training Directorate		0.00	0.00	0.00	2,000,000.00
Manpower Development Institute		36,332,100.00	48,000,000.00	(11,667,900.00)	18,371,283.00
Sule Lamido University, K/Hausa		7,379,919.35	10,000,000.00	(2,620,080.65)	1,248,000.00
Ministry of Information, Youth, Sports and Culture		640,203.22	0.00	640,203.22	0.00
Manpower Development and Training Directorate		0.00	0.00	0.00	3,494,927.00
Library Board		352,000.00	1,000,000.00	(648,000.00)	0.00
Manpower Development Institute		2,049,803.00	4,000,000.00	(1,950,197.00)	27,961.00
Jigawa state College of Remedial Studies		458,000.00	600,000.00	(142,000.00)	
Manpower Development and Training Directorate		0.00	0.00	0.00	4,038,845.00
Bilyaminu Usman Polytechnic Hadejia		377,850.00	500,000.00	(122,150.00)	554,420.00
Ministry of Information, Youth, Sports and Culture		10,000.00	350,000.00	(340,000.00)	14,000.00
Ministry of Agriculture & Natural Resources		630,790.03	200,000.00	430,790.03	0.00
Ministry of Information, Youth, Sports and Culture		0.00	0.00	0.00	5,000.00
History and culture Bureau		0.00	100,000.00	(100,000.00)	0.00
Ministry of Agriculture & Natural Resources		1,426,548.00	1,500,000.00	(73,452.00)	0.00
Ministry of Agriculture & Natural Resources		500,000.00	0.00	500,000.00	99,000.00

Ministry of Land, Housing, Urban & Regional Planning Development		0.00	0.00	0.00	0.00
Ministry of Environment		0.00	0.00	0.00	40,000.00
Ministry of Works & Transport		150,000.00	300,000.00	(150,000.00)	0.00
Sule Lamido University, K/Hausa		0.00	0.00	0.00	90,000.00
Dutse General Hospital		29,977,194.00	32,000,000.00	(2,022,806.00)	0.00
Rasheed Shekoni Specialist Hospital		-	5,000,000.00	(5,000,000.00)	9,318,523.00
Sule Lamido University, K/Hausa		4,367,782.50	7,150,000.00	(2,782,217.50)	1,572,597.00
Manpower Development Institute		19,148,573.00	16,000,000.00	3,148,573.00	40,627,670.00
Rasheed Shekoni Specialist Hospital		0.00	500,000.00	(500,000.00)	
Ministry of Finance		0.00	0.00	0.00	26,000,000.00
Ministry of Commerce, Industry and Co-operatives		50,000.00	900,000.00	(850,000.00)	519,200.00
Board of Internal Revenue		31,128,100.00	40,000,000.00	(8,871,900.00)	6,439,500.00
Ministry of Environment		100,000.00	1,500,000.00	(1,400,000.00)	65,000.00
Ministry of Women Affairs & Social Development		0.00	0.00	0.00	0.00
History and culture Bureau		30,000.00	700,000.00	(670,000.00)	0.00
Jigawa Sports Council		3,935,450.00	5,000,000.00	(1,064,550.00)	0.00
Jigawa State Printing Press		1,621,600.00	3,500,000.00	(1,878,400.00)	1,803,650.00
Ministry of Works & Transport		15,786,560.25	20,000,000.00	(4,213,439.75)	0.00
Manpower Development Institute		28,595,075.00	30,000,000.00	(1,404,925.00)	9,877,118.00
Sub-Total Earnings		295,967,679.18	274,450,000.00	(13,385,570.82)	310,346,849.00
Rent of Government Buildings		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Jigawa State Housing Authority (Owner Occupear Scheme)		35,330,530.00	6,000,000.00	29,330,530.00	6,090,891.00
Institute of Information Technology		6,874,880.00	0.00	0.00	12,061,500.00
Jigawa State Housing Authority		13,349,175.55	320,000.00	13,029,175.55	12,922,684.00
Ministry of Information Youths, Sports and Culture		3,569,870.00	0.00	0.00	10,000.00
Sub-Total Rent of Government Buildings		59,124,455.55	6,320,000.00	42,359,705.55	31,085,075.00

Rent on Land and Others		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Ministry of Lands, Housing, Urban & Regional Planning Development		23,548,347.35	10,000,000.00	13,548,347.35	20,518,591.00
Ministry of Finance & Economic Planning		235,845,980.00	3,255,000,000.00	(3,019,154,020.00)	0.00
Ministry of Lands, Housing, Urban & Regional Planning Development		36,962,510.77	20,000,000.00	0.00	40,598,246.00
Sub-Total Rent of Government Buildings		296,356,838.12	3,285,000,000.00	(3,005,605,672.65)	61,116,837.00
Repayments and Refunds		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Motor Vehicle Advances		629,500,000.00	678,598,000.00	(49,098,000.00)	0.00
Bicycle Advances		13,985,150.00	15,973,000.00	(1,987,850.00)	0.00
Motor Vehicle Refurbishing Loan		41,700,000.00	84,443,000.00	(42,743,000.00)	0.00
House Refurbishing Loan		63,580,900.00	0.00	0.00	197.00
Refunds		3,169,435,976.95	2,996,000,000.00	173,435,976.95	43,822,066.28
Repayment of Loan to Parastatals		0.00	0.00	0.00	3,500,000.00
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)		158,678,455.00	200,000,000.00	(41,321,545.00)	55,290,905.43
Repayment of Motorcycle Loan		59,030,684.60	74,037,000.00	(15,006,315.40)	0.00
Repayment of Bicycle Loan		7,896,542.00	0.00	0.00	0.00
Refund of Overpayment		59,112,387.66	0.00	59,112,387.66	1,013,067.25
Refund Sundaries		197,832,448.49	300,000,000.00	(102,167,551.51)	70,712,474.40
Recovery of Public Funds		0.00	0.00	0.00	2,535,600.00
Repayment of Owner Occupier		4,165,511.74	5,430,000.00	(1,264,488.26)	13,476,485.60
Repayment / Recoveries of Economic Empowerment Loans		110,000,000.00	200,000,000.00	(90,000,000.00)	18,607.30
Repayment of Professional Advances		26,972,220.24	50,000,000.00	(23,027,779.76)	0.00
Sub-Total Repayments and Refunds		4,541,890,276.68	4,604,481,000.00	(134,068,165.32)	190,369,403.26
			2021		2020
Interest Earned		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Loan Interest		0.00	0.00	0.00	3,454.33
Bank Interest		361,866,088.36	350,000,000.00	11,866,088.36	221,737,032.91
Interest on Treasury Bills and Fixed Deposit		0.00	0.00	0.00	0.00

Total Interest Earned		361,866,088.36	350,000,000.00	11,866,088.36	221,737,032.91
Reimbursement		2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
Audit fees		0.00	1,200,000.00	- 1,200,000.00	21,000,000.00
Assistance for Up-keeps of Rehabilitation Centres		141,948,000.00	336,000.00	141,612,000.00	0.00
Grants & Reimbursement from Local Government		4,357,504,528.72	4,841,200,000.00	- 483,695,471.28	4,110,654,066.80
Local Government Primary Education Funding (SUBEB LEA Staff Cost)		18,827,272,596.67	19,600,000,000.00	- 772,727,403.33	18,748,889,173.08
Federal Government Grants & Reimbursements		3,367,921,400.00	6,443,000,000.00	- 3,075,078,600.00	11,318,863,363.97
Students Fees Subsidy Grants		26,898,692.00	80,000,000.00	- 53,101,308.00	489,135.00
Covid 19 Donations and Grants		105,874,023.19	0.00	105,874,023.19	1,118,272,000.00
Basic Health Care Provision Fund Recurrent Receive		1,325,000,000.00	55,000,000.00	1,270,000,000.00	3,964,233.00
Total Reimbursement		28,152,419,240.58	31,020,736,000.00	(2,867,116,759.42)	35,301,131,971.85
Grand-Total Non-Tax Revenue		39,895,318,107.95	49,069,892,000.00	(6,776,993,022.60)	38,808,454,248.02

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

4	AID & GRANTS	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	EXTERNAL AID/ GRANTS				
	CURRENT EXTERNAL AID	0.00	12,000,000.00	0.00	0.00
	CAPITAL EXTERNAL AID	0.00	350,000,000.00	0.00	0.00
	CURRENT EXTERNAL GRANT	0.00	280,000,000.00	-280,000,000.00	225,007,310.00
	CAPITAL EXTERNAL GRANT	0.00	511,000,000.00		
	Sub-Total External Aids/Grants	0.00	1,153,000,000.00	-1,153,000,000.00	225,007,310.00
	INTERNAL AID/ GRANTS				
	CURRENT EXTERNAL AID	899,998,940.33	490,000,000.00	409,998,940.33	13,495,024.00
	CAPITAL EXTERNAL AID	0.00	0.00	0.00	7,057,032
	CURRENT EXTERNAL GRANT	3,367,921,400.00	3,817,500,000.00	-449,578,600.00	155,947,543.40
	CAPITAL EXTERNAL GRANT	1,021,410,000.00	1,100,000,000.00	-78,590,000.00	3,836,670,333.17
	Sub-Total Internal Aids/Grants	5,289,330,340.33	5,407,500,000.00	-118,169,659.67	4,013,169,932.57
	Total Aid and Grants	5,289,330,340.33	6,560,500,000.00	(1,271,169,659.67)	4,238,177,242.57
4.1	SOURCE OF AIDS AND GRANTS				
	<p>Global Education Grants (World Bank - BESDA Project) for the implementation of Activities under the World bank supported Basic Education Service Delivery for All (BESDA).</p> <p>APPEALS Project Grants For the implementation of the World Bank supported Agro-processing, Productivity Enhancement and Livelihoods Improvement Support Project (APPEALS)</p> <p>Basic Healthcare Provision Fund This is a Grant from FGN to support PHCs Centres across the State.</p>				

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

5	OTHER CAPITAL RECEIPTS		2021			2020
			ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Recapitalization from MDAs					
	Ministry of Finance and Economic Planning	14020201	0.00	5,400,000,000.00	-5,400,000,000.00	331,649,636.93
	Ministry of Finance and Economic Planning	14020216	0.00	5,000,000,000.00	-5,000,000,000.00	0.00
	Sub-Total Recapitalization from MDAs		0.00	10,400,000,000.00	(10,400,000,000.00)	331,649,636.93
	TETFUNDS					
	Sule Lamido University K/Hausa	14020201	1,018,268,358.89	362,000,000.00	656,268,358.89	0.00
	State Polytechnic	14020205	719,102,400.69	750,000,000.00	-30,897,599.31	353,270,668.40
	Bilyaminu Usman Polytechnic Hadejia	14020205	58,431,130.18	246,000,000.00	-187,568,869.82	332,212,904.29
	State College of Education	14020205	1,155,263,402.08	452,900,000.00	702,363,402.08	727,446,130.10
	Sule Lamido University K/Hausa	14020205	1,861,250,525.08	1,923,000,000.00	-61,749,474.92	1,155,974,356.15
	State College of Education and Legal Studies	14020205	0.00	440,000,000.00	-440,000,000.00	0.00
	Total Water, Sanitation & Hygiene		4,812,315,816.92	4,173,900,000.00	638,415,816.92	2,568,904,058.94
	Water, Sanitation & Hygiene					
	Ministry of Water Resources	14020206	22,308,996.00	260,000,000.00	-237,691,004.00	0.00
	Ministry of Water Resources	14020208	63,351,938.00	350,000,000.00	-286,648,062.00	0.00
	Rural Water Supply & Sanitation Authority	14020208	642,757,450.00	375,000,000.00	267,757,450.00	0.00
	Rural Water Supply & Sanitation Authority	14020201	0.00	396,600,000.00	-396,600,000.00	313,074,912.80
	Sub-Total Water, Sanitation & Hygiene		728,418,384.00	1,381,600,000.00	(653,181,616.00)	313,074,912.80

MNCH, Immunization & Unicef						
Primary Health Care Development Agency	14020201	256,355,878.50	122,000,000.00	134,355,878.50	0.00	
Ministry of Health	14020209	0.00	600,000,000.00	-600,000,000.00	209,526,434.15	
Ministry of Health	14020215	0.00	20,000,000.00	-20,000,000.00	0.00	
Sub-Total MNCH, Immunization & Unicef		256,355,878.50	742,000,000.00	(485,644,121.50)	209,526,434.15	
Ecological Funds						
Ministry of Environment	14020217	0.00	1,000,000,000.00	1,000,000,000.00	0.00	
Sub-Total Ecological Funds		0.00	1,000,000,000.00	1,000,000,000.00	0.00	
EU/DFID						
Budget & Economic Planning Directorate (SLOGOR)	14020207	170,187,312.27	550,000,000.00	-379,812,687.73	358,917,479.86	
Budget & Economic Planning Directorate (SDG)	14020211	0.00	250,000,000.00	-79,812,687.73	0.00	
Sub-Total EU/DFID		170,187,312.27	800,000,000.00	(79,812,687.73)	358,917,479.86	
UBEC Programmes						
State Univ. Basic Education Board	14020204	3,771,421,572.23	1,784,000,000.00	1,987,421,572.23	1,996,012,593.86	
Sub-Total UBEC Programmes		3,771,421,572.23	1,784,000,000.00	1,987,421,572.23	1,996,012,593.86	
Agricultural Programmes						
Jigawa Agric & Rural Dev. Authority	14020210	0.00	3,400,000,000.00	-3,400,000,000.00	635,947,581.46	
Sub-Total Agricultural Programmes		0.00	3,400,000,000.00	(3,400,000,000.00)	635,947,581.46	
Total OTHER CAPITAL RECEIPTS		9,738,698,963.92	23,681,500,000.00	(11,392,801,036.08)	6,414,032,698.00	

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

6				2021			2020
	LOANS AND BORROWINGS		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020	
	MULTILATERAL IFAD (World Bank - Assisted Project)		2,033,066,857.60	3,940,000,000.00	(1,906,933,142.40)	324,513,535.00	
	BILATERAL (Federal Government Bridging Financing)		3,007,180,457.14	0.00	0.00	0.00	
	DOMESTIC		0.00	0.00	-	0.00	
	Total		5,040,247,314.74	3,940,000,000.00	(1,906,933,142.40)	324,513,535.00	
6.1	SOURCE OF AIDS AND GRANTS						
	<p>IFAD (World Bank - Assisted Project) for the implementation of Agricultural CASP Activities under the Jigawa State Agricultural and Rural Development Authority (JARDA).</p> <p align="center">Bridging Financing: Being Federal/State Governments Bilateral agreement for implementation of COVID 19 survival programmes</p>						

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

7	Other Revenue	2021			2020
	Other Revenue	ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Ministry of Finance & Economic Planning	0.00	0.00	0.00	256,611,420.15
	Total Re-imburement	0.00	0.00	0.00	256,611,420.15

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

8	SALARIES & WAGES	2021			2020
	PERSONNEL COST	ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
8.1	ADMINISTRATIVE SECTOR	2,818,310,473.26	3,014,542,000.00	196,231,526.74	2,466,179,688.79
	ECONOMIC SECTOR	2,511,296,241.08	2,673,377,000.00	162,080,758.92	2,595,953,704.95
	SOCIAL SECTOR	36,692,737,433.85	38,956,907,000.00	2,227,231,284.10	36,569,179,467.33
	LAW & JUSTICE	1,546,876,828.91	1,630,818,000.00	83,941,171.09	1,654,811,217.06
	CONSOLIDATED REVENUE FUND CHARGES	671,947,927.57	935,318,000.00	263,370,072.43	-
	TOTAL	44,241,168,904.67	47,210,962,000.00	2,932,854,813.28	43,286,124,078.13

8.3	PERSONNEL ANALYSIS	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	TOTAL NO. OF EMPLOYEES	39,148.00	43,321.00	4,173.00	38,036.00
	TOTAL NO. OF EMPLOYEES EMPLOYEED	3,576.00	2,500.00	(1,076.00)	1,679.00
	TOTAL NO. OF EMPLOYEES RETIRE/DEAD	(939.00)	(1,250.00)	(311.00)	(567.00)
	TOTAL NO. OF EMPLOYEES	41,785.00	44,571.00	2,786.00	39,148.00

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

S/N	DESCRIPTION	ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
1	Government House	36,938,282.05	40,400,000.00	3,461,717.95	38,180,989.10
2	Deputy Governor's Office General	9,191,606.00	12,200,000.00	3,008,394.00	9,031,431.60
3	Directorate of Protocol	3,464,963.20	3,900,000.00	435,036.80	8,472,087.00
4	Due Process & Project Monitoring Bureau	38,481,048.20	40,720,000.00	2,238,951.80	34,032,552.00
5	Pilgrims Welfare Agency	33,295,985.80	41,920,000.00	8,624,014.20	36,349,527.10
6	State Emergency Management Agency (SEMA)	14,656,382.00	19,800,000.00	5,143,618.00	19,344,393.40
7	SSG -Administration & Finance Directorate	283,329,153.76	340,050,000.00	56,720,846.24	459,475,778.04
8	Liason Office Kaduna	5,735,942.60	16,260,000.00	10,524,057.40	6,401,480.10
9	Liason Office Lagos	4,531,258.00	4,590,000.00	58,742.00	4,763,888.80
10	Liason Office Kano	0.00	0.00	0.00	0.00
11	Liason Office Abuja	5,822,602.80	5,960,000.00	137,397.20	5,813,929.20
12	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	27,669,668.60	34,000,000.00	6,330,331.40	103,737,555.20
13	Research, Evaluation & Political Affairs Directorate	4,603,579.20	5,200,000.00	596,420.80	4,585,158.00
14	Special Services Directorate	26,649,736.94	29,200,000.00	2,550,263.06	28,723,522.74
15	(Council Affairs Dept)	463,941.60	476,000.00	12,058.40	463,941.60
16	State House of Assembly	1,037,470,096.74	1,049,000,000.00	11,529,903.26	406,258,045.06
17	Assembly Service Commission	14,819,458.80	25,328,000.00	10,508,541.20	35,723,760.76
18	Office of the Head of Service	171,328,102.39	209,400,000.00	38,071,897.61	188,048,234.46
19	Establishment & Service Matters Directorate	522,698,731.38	543,400,000.00	20,701,268.62	519,930,456.87
20	Directorate of Salary & Pension Administration	373,821,459.00	373,900,000.00	78,541.00	321,282,062.86

21	Manpower Development Institute	41,654,468.00	46,000,000.00	4,345,532.00	44,479,388.00
22	Guidance & Counseling Department	1,973,413.00	1,980,000.00	6,587.00	1,948,521.60
23	Office of the Auditor General	65,538,220.80	69,500,000.00	3,961,779.20	68,818,421.50
24	Directorate of Local Government Audit	72,527,395.90	77,700,000.00	5,172,604.10	96,829,074.49
25	Civil Service Commission	8,844,742.00	8,848,000.00	3,258.00	8,723,433.90
26	Local Government Service Commission	3,161,360.20	5,000,000.00	1,838,639.80	5,164,863.61
27	State Independent Electoral Commission	9,638,874.30	9,810,000.00	171,125.70	9,597,191.80
28	Ministry of Agriculture & Natural Resources	350,240,342.55	356,000,000.00	5,759,657.45	350,639,365.39
29	Jigawa State Agricultural Research Institute	109,941,258.00	110,000,000.00	58,742.00	113,563,271.51
30	Jigawa Agriculture & Rural Development Authority [JARDA]	390,728,458.58	413,000,000.00	22,271,541.42	399,778,689.30
31	Ministry of Finance & Economic Planning	358,314,976.78	375,000,000.00	16,685,023.22	358,678,337.82
32	Budget & Economic Planning Directorate	32,605,112.40	39,400,000.00	6,794,887.60	35,513,186.74
33	Board of Internal Revenue General	101,987,472.59	138,881,000.00	36,893,527.41	103,001,098.26
34	Jigawa State Bureau of Statistics	15,841,117.92	16,646,000.00	804,882.08	12,714,387.30
35	Ministry of Commerce, Industries and Co-operatives	76,769,378.76	76,880,000.00	110,621.24	77,228,068.92
36	Mineral Resource Development Agency	11,297,781.00	11,300,000.00	2,219.00	11,166,725.40
37	State Investment Promotion Agency (InvestJigawa)	0.00	0.00	0.00	273,000.00
38	Directorate of Economic Empowerment	72,722,307.36	74,000,000.00	1,277,692.64	76,221,052.05
39	Ministry of Works & Transport	173,449,857.05	174,000,000.00	550,142.95	176,230,200.09
40	Jigawa Roads Maintenance Agency	12,947,848.60	13,024,000.00	76,151.40	14,073,512.10
41	Rural Electricity Board	26,428,239.40	27,973,000.00	1,544,760.60	28,040,240.12
42	Fire Services Directorate	86,132,368.92	90,000,000.00	3,867,631.08	90,641,967.40
43	Ministry of Water Resources	17,359,725.00	17,612,000.00	252,275.00	17,521,939.70
44	Jigawa State Water Board	180,506,946.12	193,000,000.00	12,493,053.88	189,409,580.32

45	Rural Water Supply and Sanitation Agency	34,952,438.00	34,961,000.00	8,562.00	35,487,815.64
46	Small Town Water Supply Agency	215,473,255.30	260,000,000.00	44,526,744.70	254,915,834.99
47	Ministry of Lands, Housing, Urban & Regional Planning Development	76,797,933.25	83,800,000.00	7,002,066.75	80,834,491.50
48	Jigawa State Housing Authority	12,296,436.00	12,300,000.00	3,564.00	12,377,752.60
49	Urban Development Board	64,094,257.90	64,900,000.00	805,742.10	65,246,411.70
50	Dutse Capital Development Authority [DCDA]	90,408,729.60	90,700,000.00	291,270.40	92,396,776.10
51	High Court	454,258,458.03	525,000,000.00	70,741,541.97	531,283,718.81
52	Shari'a Court of Appeal	831,710,476.00	832,518,000.00	807,524.00	850,352,642.96
53	Judicial Service Commission	80,466,730.88	91,900,000.00	11,433,269.12	88,823,364.06
54	Ministry of Justice	157,691,015.00	158,600,000.00	908,985.00	159,459,109.19
55	Justice Sector and Law Reform Commission	22,750,149.00	22,800,000.00	49,851.00	24,892,382.04
56	Ministry of Women Affairs & Social Development	53,185,105.20	54,000,000.00	814,894.80	54,342,177.40
57	Rehabilitation Board	46,472,771.39	277,300,000.00	230,827,228.61	89,154,027.92
58	Ministry of Education, Science & Technology	3,855,452,266.31	4,669,000,000.00	813,547,733.69	3,750,477,481.58
59	State Educational Inspectorate & Monitoring Unit	778,247.40	2,259,000.00	1,480,752.60	1,245,603.60
60	State Universal Basic Education Board	219,640,506.00	220,800,000.00	1,159,494.00	256,522,430.44
61	Inspectorate Head Quarters & Zones	226,430,126.00	227,000,000.00	569,874.00	218,916,261.31
62	Local Education Authority	18,827,272,596.67	19,600,000,000.00	772,727,403.33	18,747,564,173.08
63	Library Board	55,181,531.10	57,100,000.00	1,918,468.90	56,305,627.00
64	Agency for Mass Education	80,092,651.63	86,400,000.00	6,307,348.37	81,407,476.92
65	Nomadic Education Agency	549,412,578.88	550,000,000.00	587,421.12	540,952,877.71
66	Jigawa State Polytechnic	594,924,311.64	595,080,000.00	155,688.36	603,273,371.56
67	Binyaminu Usman Polytechnic	439,945,287.64	440,000,000.00	54,712.36	456,075,851.94
68	Jigawa State College of Education	1,120,526,482.29	1,220,000,000.00	99,473,517.71	1,163,007,402.45

69	Sule Lamido University, Kafin-Hausa	1,005,952,179.68	1,006,000,000.00	47,820.32	819,642,184.63
70	Science & Technical Education Board	634,054,050.65	665,890,000.00	31,835,949.35	635,057,851.16
71	Jigawa State Scholarships Board	4,612,574.68	4,700,000.00	87,425.32	6,143,723.80
72	Dutse Model / Capital School	177,308,401.55	178,000,000.00	691,598.45	173,545,899.38
73	Jigawa State College of Islamic Legal Studies	451,412,578.30	452,000,000.00	587,421.70	441,689,711.15
74	Institute of Information Technology	210,073,957.18	279,000,000.00	68,926,042.82	229,239,856.07
75	Islamic Education Bureau	976,626,025.15	997,700,000.00	21,073,974.85	1,034,073,274.99
76	Bamaina Academy	7,528,490.00	18,900,000.00	11,371,510.00	0.00
77	Jigawa State College of Remedial Studies	13,308,309.85	36,440,000.00	23,131,690.15	0.00
78	Ministry of Health	813,870,514.55	814,588,000.00	717,485.45	801,830,511.58
79	Babura General Hospital	233,955,741.59	234,000,000.00	44,258.41	231,849,037.24
80	Birnin Kudu General Hospital	461,914,257.39	462,000,000.00	85,742.61	456,179,733.06
81	Birniwa General Hospital	165,912,458.80	166,000,000.00	87,541.20	165,211,219.70
82	Dutse General Hospital	555,941,254.00	556,000,000.00	58,746.00	551,348,498.00
83	Gumel General Hospital	381,634,012.75	382,000,000.00	365,987.25	375,369,049.44
84	Gwaram Cottage Hospital	138,874,513.00	139,000,000.00	125,487.00	137,768,533.78
85	Hadejia General Hospital	677,901,452.35	678,000,000.00	98,547.65	672,960,255.05
86	Hadejia Tuberculosis and Leprosy Hospital	51,469,736.26	52,200,000.00	730,263.74	51,789,356.62
87	Jahun General Hospital	309,994,125.68	310,000,000.00	5,874.32	303,908,901.44
88	Kafin Hausa [Bulangu] Cottage Hospital	105,311,996.39	107,800,000.00	2,488,003.61	107,229,339.64
89	Kafin Hausa General Hospital	153,103,105.64	153,179,000.00	75,894.36	167,159,306.37
90	Kazaure General Hospital	413,901,255.00	414,000,000.00	98,745.00	414,628,763.75
91	Kazaure Psychiatric Hospital	41,670,522.94	95,700,000.00	54,029,477.06	40,653,751.26
92	Ringim General Hospital	176,398,126.00	177,564,000.00	1,165,874.00	295,055,608.32
93	Primary Health Care Development Agency	79,090,547.79	79,484,000.00	393,452.21	81,900,065.02

CONSOLIDATED					
94	School of Nursing B/Kudu	342,993,413.00	343,000,000.00	6,587.00	331,968,478.00
95	School of Nursing Hadejia	0.00	30,700,000.00	30,700,000.00	0.00
96	School of Health Technology	157,471,255.00	158,000,000.00	528,745.00	158,215,346.70
97	Rasheed Shekoni Specialist Hospital	978,094,713.00	978,100,000.00	5,287.00	949,324,307.72
98	Ministry of Information, Youths, Sports & Culture	100,419,225.46	107,200,000.00	6,780,774.54	104,364,466.19
99	History & Culture Bureau	21,996,342.00	22,000,000.00	3,658.00	22,127,881.92
100	Jigawa State Broadcasting Corporation (Television)	68,398,525.00	69,400,000.00	1,001,475.00	67,637,944.53
101	Jigawa State Broadcasting Corporation (Radio)	99,878,041.75	99,900,000.00	21,958.25	101,202,409.30
102	Jigawa State Sports Council	104,919,058.80	121,000,000.00	16,080,941.20	79,702,311.84
103	Ministry of Environment	125,997,352.87	134,340,000.00	8,342,647.13	134,587,357.50
104	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	365,995,127.70	370,000,000.00	4,004,872.30	346,064,060.94
105	Alternative Energy Fund	2,889,885.50	4,183,000.00	1,293,114.50	2,775,546.00
106	Ministry For Local Governments & Comm. Development	49,488,126.50	60,000,000.00	10,511,873.50	57,730,162.33
	TOTAL	43,569,220,977.10	46,275,644,000.00	2,666,023,022.90	43,247,943,089.03
S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021)	FINAL BUDGET (2021) ₦	VARIANCE ₦	ACTUAL EXPENDITURE (2020)
1	Office of the Accountant General (CRF)	5,418,234.80	5,428,000.00	9,765.20	0.00
2	Office of the Auditor General. (CRF)	5,418,234.80	5,428,000.00	9,765.20	0.00
3	Office of the Auditor General Local Government Audit (CRF)	3,284,910.80	5,428,000.00	2,143,089.20	0.00

4	Office of the Chairman Civil Service Commission (CRF)	16,337,586.00	16,518,000.00	180,414.00	0.00
5	Office of the Chairman Board of Internal Revenur(CRF)	5,428,234.80	5,430,000.00	1,765.20	0.00
6	Office of the Chairman LGSC (CRF)	21,868,266.00	21,330,000.00	-538,266.00	0.00
7	Office of the Chairman SIEC (CRF)	35,764,206.34	42,268,000.00	6,503,793.66	0.00
8	Office of the Governor AdministraS & Finance (CRF)	16,259,708.40	16,260,000.00	291.60	0.00
9	Juducial Service Commission (CRF)	17,525,745.79	91,900,000.00	74,374,254.21	0.00
10	Assembly Service Commission (CRF)	14,819,458.80	25,328,000.00	10,508,541.20	0.00
11	Directorate of Salary & Pension Administraton (CRF)	529,823,341.04	700,000,000.00	170,176,658.96	0.00
	SUB TOTAL	671,947,927.57	935,318,000.00	263,370,072.43	-
	GRAND TOTAL	44,241,168,904.67	47,210,962,000.00	2,929,393,095.33	43,247,943,089.03

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
9	ALLOWANCES & SOCIAL CONTRIBUTION	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	17% Government Contributory Pension	1,400,672,495.79	1,405,000,000.00	4,327,504.21	1,347,432,857.85
	TOTAL	1,400,672,495.79	1,405,000,000.00	4,327,504.21	1,347,432,857.85

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
10	SOCIAL BENEFITS	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Gratuity	108,755,823.51	115,769,000.00	7,013,176.49	129,767,586.73
	Pension	529,468,343.08	538,922,000.00	9,453,656.92	539,484,938.96
	Death Benefits	114,190,283.35	145,527,000.00	31,336,716.65	36,175,931.68
	Contract Staff Gratuity	9,673,951.58	13,650,000.00	3,976,048.42	15,041,305.47
	Severance Gratuity	19,576,048.23	32,132,000.00	12,555,951.77	12,430,231.31
	Bereaved Family Allowance	50,000.00	4,000,000.00	3,950,000.00	5,700,000.00
	TOTAL	<u>781,714,449.75</u>	<u>850,000,000.00</u>	<u>68,285,550.25</u>	<u>738,599,994.15</u>

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
11 OVERHEAD COSTS					
11.1	OVERHEAD COSTS BY FUNCTION	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Travel & Transport	1,387,542,849.00	1,391,959,000.00	4,416,151.00	1,049,232,208.00
	Utilities	415,475,576.00	593,279,000.00	177,803,424.00	310,354,017.00
	Materials & supplies	3,590,460,046.00	3,728,172,000.00	137,711,954.00	2,473,284,042.00
	Maintenance Services	3,440,126,013.00	3,606,351,000.00	166,224,987.00	3,283,709,806.63
	Training	739,564,379.86	1,318,626,000.00	579,061,620.14	586,695,953.00
	Other Services	1,014,054,846.00	1,086,380,000.00	72,325,154.00	1,098,130,393.00
	Consultating & Professional Services	532,378,423.00	615,231,000.00	82,852,577.00	274,283,397.00
	Fuel & Lubricants	621,336,139.00	630,031,000.00	8,694,861.00	567,052,734.00
	Financial Charges	29,391,905.00	33,149,000.00	3,757,095.00	25,341,363.00
	Miscellaneous Expenses	8,190,623,722.00	8,215,804,000.00	25,180,278.00	5,765,853,251.00
	Grant & Contributions	1,188,404,004.67	1,348,451,000.00	160,046,995.33	1,147,345,274.00
	TOTAL	21,149,357,903.53	22,567,433,000.00	1,418,075,096.47	16,581,282,438.63

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
11.2	OVERHEAD COSTS BY SECTOR	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	ADMINISTRATION SECTOR	6,944,566,410.13	7,431,643,000.00	487,076,589.87	6,353,751,633.00
	ECONOMIC SECTOR	3,980,232,436.66	4,554,750,000.00	574,517,563.34	3,362,707,067.19
	LAW AND JUSTICE SECTOR	332,222,019.12	403,600,000.00	71,377,980.88	266,849,401.59
	SOCIAL SECTOR	9,892,337,037.62	10,177,440,000.00	285,102,962.38	6,597,974,336.85
	TOTAL	21,149,357,903.53	22,567,433,000.00	1,418,075,096.47	16,581,282,438.63

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

S/N	DESCRIPTION	ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	<u>ADMINISTRATIVE SECTOR</u>				
1	Government House	718,252,350.23	720,000,000.00	1,747,649.77	736,522,928.83
2	Deputy Governor's Office	282,598,564.62	290,000,000.00	7,401,435.38	290,701,557.60
3	Directorate of Protocol	169,864,393.00	170,000,000.00	135,607.00	194,561,773.10
4	Due Process & Project Monitoring Bureau	51,607,452.68	58,000,000.00	6,392,547.32	39,438,024.59
5	Pilgrims Welfare Agency	339,263,602.99	350,000,000.00	10,736,397.01	35,128,873.65
6	State Emergency Management Agency (SEMA)	57,037,668.71	70,000,000.00	12,962,331.29	77,064,111.00
7	Administration & Finance Directorate	526,201,501.28	600,653,000.00	74,451,498.72	522,230,784.07
8	Liaison Office Kaduna	2,715,938.68	4,250,000.00	1,534,061.32	3,993,816.00
9	Liaison Office Lagos	6,975,765.45	11,000,000.00	4,024,234.55	8,049,169.16
10	Liaison Office Kano	996,257.50	1,440,000.00	443,742.50	800,111.50
11	Liaison Office Abuja	24,068,113.69	33,000,000.00	8,931,886.31	51,468,942.74
12	Chieftaincy & Religious Affairs Directorate	130,758,582.98	191,000,000.00	60,241,417.02	151,125,224.00
13	Research, Evaluation & Political Affairs Directorate	57,562,968.00	58,000,000.00	437,032.00	27,455,217.25
14	Special Services Directorate	741,964,124.43	742,000,000.00	35,875.57	820,005,812.94
15	Council Affairs Department	10,735,272.39	10,800,000.00	64,727.61	6,594,034.01
16	State House of Assembly	2,333,885,852.67	2,334,000,000.00	114,147.33	2,259,321,266.92

17	Assembly Service Commission	0.00	20,000,000.00	20,000,000.00	5,172,890.24
18	Office of the Head of Service	286,634,325.17	287,600,000.00	965,674.83	310,124,142.88
19	Establishment & Service Matters Directorate	2,942,856.08	7,200,000.00	4,257,143.92	3,142,106.50
20	Manpower Development & Training Directorate	69,148,625.89	70,000,000.00	851,374.11	55,502,968.71
21	Directorate of Salary & Pension Administraton	7,012,406.56	7,200,000.00	187,593.44	10,698,839.41
22	Manpower Development Institute	59,758,635.50	77,600,000.00	17,841,364.50	82,998,420.44
23	Guidance & Counseling Department	23,630,178.37	33,000,000.00	9,369,821.63	21,696,184.00
24	Office of the Auditor General	14,143,774.24	20,200,000.00	6,056,225.76	10,418,157.51
25	Directorate of Local Government Audit	145,988,776.19	146,300,000.00	311,223.81	158,690,535.30
26	Civil Service Commission	10,585,220.75	12,400,000.00	1,814,779.25	7,843,295.90
27	Local Government Service Commission	370,341,435.61	483,000,000.00	112,658,564.39	434,421,309.25
28	State Independent Electoral Commission	499,891,766.47	623,000,000.00	123,108,233.53	28,581,135.50
	SUB - TOTAL	6,944,566,410.13	7,431,643,000.00	487,076,589.87	6,353,751,633.00
	<u>ECONOMIC SECTOR</u>				
29	Ministry of Agriculture & Natural Resources	10,430,385.99	19,200,000.00	8,769,614.01	7,374,050.82
30	Jigawa State Agricultural Research Institute	3,279,491.00	4,200,000.00	920,509.00	2,505,937.50
31	Jigawa Agriculture & Rural Development Authrity [JARDA]	5,247,054.50	12,800,000.00	7,552,945.50	5,345,096.45
32	Farmers and Herdsmen Board	2,702,571.55	3,600,000.00	897,428.45	3,373,735.00
33	Ministry of Finance & Economic Planning	1,150,668,923.77	1,493,865,000.00	343,196,076.23	549,012,347.36

34	Budget & Economic Planning Directorate	41,152,690.91	41,165,000.00	12,309.09	11,768,713.25
35	Economic Planning Board	7,300,000.00	18,000,000.00	10,700,000.00	4,270,000.00
36	Office of the Accountant General	9,327,265.00	20,000,000.00	10,672,735.00	10,134,016.75
37	Board of Internal Revenue General	21,174,614.88	40,800,000.00	19,625,385.12	30,026,279.72
38	Jigawa State Bureau of Statistics	3,827,169.75	6,000,000.00	2,172,830.25	1,534,871.00
39	Ministry of Commerce, Industries and Co-operatives	11,463,438.75	13,620,000.00	2,156,561.25	9,033,375.50
40	Mineral Resource Development Agency	1,200,223.60	2,400,000.00	1,199,776.40	802,274.74
41	State Investment Promotion Agency (InvestJigawa)	13,470,283.83	18,000,000.00	4,529,716.17	10,830,751.41
42	Directorate of Economic Empowerment	3,110,675.20	6,000,000.00	2,889,324.80	2,441,803.98
43	Ministry of Works & Transport	1,329,009,547.74	1,330,000,000.00	990,452.26	1,318,489,806.18
44	Jigawa Roads Maintenance Agency	7,312,544.90	14,200,000.00	6,887,455.10	10,158,601.33
45	Rural Electricity Board	179,212,341.75	200,000,000.00	20,787,658.25	182,360,319.58
46	Fire Services Directorate	5,387,568.05	7,200,000.00	1,812,431.95	5,697,821.66
47	Ministry of Water Resources	1,055,492,596.37	1,160,000,000.00	104,507,403.63	1,091,134,841.81
48	Jigawa State Water Board	26,799,958.62	30,000,000.00	3,200,041.38	19,427,155.00
49	Rural Water Supply and Sanitation Agency	3,984,605.00	7,200,000.00	3,215,395.00	2,816,353.51
50	Small Town Water Supply Agency	9,442,847.74	14,000,000.00	4,557,152.26	9,099,938.09
51	Ministry of Lands, Housing, Urban & Regional Planning Development	12,933,488.55	14,400,000.00	1,466,511.45	13,633,700.19
52	Jigawa State Housing Authority	12,428,378.25	13,000,000.00	571,621.75	6,944,791.06
53	Urban Development Board	6,233,947.63	17,400,000.00	11,166,052.37	7,294,983.00

54	Dutse Capital Development Authority [DCDA]	47,639,823.33	47,700,000.00	60,176.67	47,195,502.30
	SUB - TOTAL	3,980,232,436.66	4,554,750,000.00	574,517,563.34	3,362,707,067.19
	<u>LAW AND JUSTICE SECTOR</u>				
55	High Court	179,931,853.19	180,000,000.00	68,146.81	128,721,335.53
56	Shari'a Court of Appeal	92,118,550.00	120,000,000.00	27,881,450.00	47,516,587.77
57	Judicial Service Commission	28,025,776.58	40,000,000.00	11,974,223.42	11,915,226.09
58	Ministry of Justice	27,577,118.65	57,600,000.00	30,022,881.35	75,015,021.00
59	Justice Sector and Law Reform Commission	4,568,720.70	6,000,000.00	1,431,279.30	3,681,231.20
	SUB - TOTAL	332,222,019.12	403,600,000.00	71,377,980.88	266,849,401.59
	<u>SOCIAL SECTOR</u>				
60	Ministry of Women Affairs & Social Development	11,595,160.24	11,650,000.00	54,839.76	7,450,567.00
61	Rehabilitation Board	581,958,944.90	600,000,000.00	18,041,055.10	41,725,608.08
62	Ministry of Education, Science & Technology	1,934,479,464.24	1,957,400,000.00	22,920,535.76	1,413,246,511.98
63	State Educational Inspectorate & Monitoring Unit	13,466,203.70	18,000,000.00	4,533,796.30	11,872,471.31
64	State Universal Basic Education Board	585,282,068.13	601,439,000.00	16,156,931.87	342,774,657.95
65	Inspectorate Head Quarters & Zones	0.00	0.00	0.00	0.00
66	Library Board	2,688,980.36	3,000,000.00	311,019.64	2,050,308.00
67	Agency for Mass Education	5,377,595.08	5,400,000.00	22,404.92	2,727,493.24
68	Nomadic Education Agency	14,198,699.52	18,000,000.00	3,801,300.48	10,020,100.06
69	Jigawa State Polytechnic	97,170,620.74	100,000,000.00	2,829,379.26	95,600,414.62

70	Binyaminu Usman Polytechnic	69,273,772.42	70,000,000.00	726,227.58	52,097,389.02
71	Jigawa State College of Education	106,965,198.47	120,000,000.00	13,034,801.53	65,252,709.90
72	Sule Lamido University, Kafin-Hausa	435,406,165.92	454,500,000.00	19,093,834.08	332,293,143.42
73	Science & Technical Education Board	440,431,305.05	461,300,000.00	20,868,694.95	319,082,230.53
74	Jigawa State Scholarships Board	1,672,192,456.00	1,697,628,000.00	25,435,544.00	817,008,504.13
75	Dutse Model / Capital School	104,671,087.34	105,000,000.00	328,912.66	60,575,386.25
76	Jigawa State College of Islamic Legal Studies	106,788,984.97	115,000,000.00	8,211,015.03	77,317,251.98
77	Institute of Information Technology	162,102,092.91	178,000,000.00	15,897,907.09	5,047,879.69
78	Islamic Education Bureau	459,774,766.71	470,000,000.00	10,225,233.29	185,306,606.43
79	Bamaina Academy	5,387,910.45	6,000,000.00	612,089.55	3,405,644.00
80	Jigawa State College of Remedial Studies	11,976,698.54	18,500,000.00	6,523,301.46	0.00
81	Ministry of Health	290,221,756.37	291,050,000.00	828,243.63	147,757,977.90
82	Jigawa State Medicare Supply Organisation(JIMSO)	1,499,189,333.16	1,500,000,000.00	810,666.84	1,414,382,052.04
83	Babura General Hospital	19,322,560.23	19,560,000.00	237,439.77	26,809,860.26
84	Birnin Kudu General Hospital	16,726,829.33	17,100,000.00	373,170.67	36,233,764.65
85	Birniwa General Hospital	2,965,839.49	11,000,000.00	8,034,160.51	4,334,682.06
86	Dutse General Hospital	70,846,255.66	71,230,000.00	383,744.34	38,173,690.61
87	Gumel General Hospital	31,875,027.35	42,680,000.00	10,804,972.65	2,772,075.00
88	Gwaram Cottage Hospital	11,145,743.28	11,300,000.00	154,256.72	1,947,225.72
89	Hadejia General Hospital	66,043,976.60	66,098,000.00	54,023.40	16,490,064.11

90	Hadejia Tuberculosis and Leprosy Hospital	447,511.03	7,366,000.00	6,918,488.97	1,164,835.59
91	Jahun General Hospital	26,170,801.80	26,420,000.00	249,198.20	4,124,486.00
92	Kafin Hausa [Bulangu] Cottate Hospital	10,446,895.86	10,800,000.00	353,104.14	1,799,684.94
93	Kafin Hausa General Hospital	22,909,526.73	23,000,000.00	90,473.27	16,226,737.10
94	Kazaure General Hospital	32,557,057.50	33,000,000.00	442,942.50	41,498,692.40
95	Kazaure Psychiatric Hospital	5,879,533.79	6,200,000.00	320,466.21	7,395,100.61
96	Ringim General Hospital	31,466,964.14	31,600,000.00	133,035.86	7,676,455.04
97	Jigawa State Agency for the Control of Aids	1,370,225.27	1,440,000.00	69,774.73	1,104,535.77
98	Primary Health Care Development Agency	146,588,468.80	147,000,000.00	411,531.20	259,121,163.14
99	Office of the Provost College of Nursing & Midwifery	57,596,414.18	58,000,000.00	403,585.82	49,413,118.58
100	School of Nursing B/Kudu	37,980,646.73	38,200,000.00	219,353.27	50,545,336.49
101	School of Midwifery Birnin Kudu	31,652,068.75	32,000,000.00	347,931.25	23,836,889.25
102	School of Nursing Hadejia	9,054,350.98	9,400,000.00	345,649.02	22,125,898.00
103	School of Midwifery Babura	0.00	6,000,000.00	6,000,000.00	0.00
104	School of Health Technology	95,202,993.29	98,282,000.00	3,079,006.71	67,360,608.00
105	Rasheed Shekoni Specialist Hospital	61,692,230.33	76,800,000.00	15,107,769.67	50,130,653.36
106	Ministry of Information, Youths, Sports & Culture	43,053,770.97	48,380,000.00	5,326,229.03	30,784,253.50
107	History & Culture Bureau	8,477,948.87	9,600,000.00	1,122,051.13	4,449,321.50
108	Jigawa State Broadcasting Corporation (Television)	13,197,045.90	22,000,000.00	8,802,954.10	16,264,632.62
109	Jigawa State Broadcasting Corporation (Radio)	19,088,592.53	23,000,000.00	3,911,407.47	24,469,545.37

110	Jigawa State Printing Press	4,348,949.46	7,200,000.00	2,851,050.54	1,411,981.38
111	Jigawa State Sports Council	179,300,262.22	181,717,000.00	2,416,737.78	154,767,136.90
112	Ministry of Environment	5,506,847.21	10,400,000.00	4,893,152.79	7,972,572.55
113	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	33,282,144.00	38,000,000.00	4,717,856.00	41,469,651.12
114	Alternative Energy Fund	1,763,905.73	1,800,000.00	36,094.27	1,204,208.31
115	Ministry For Local Governments & Comm. Development	183,776,384.39	189,000,000.00	5,223,615.61	177,900,569.39
	SUB - TOTAL	9,892,337,037.62	10,177,440,000.00	285,102,962.38	6,597,974,336.85
	SUMMARY				
	ADMINISTRATION SECTOR	6,944,566,410.13	7,431,643,000.00	487,076,589.87	6,353,751,633.00
	ECONOMIC SECTOR	3,980,232,436.66	4,554,750,000.00	574,517,563.34	3,362,707,067.19
	LAW AND JUSTICE SECTOR	332,222,019.12	403,600,000.00	71,377,980.88	266,849,401.59
	SOCIAL SECTOR	9,892,337,037.62	10,177,440,000.00	285,102,962.38	6,597,974,336.85
	GRAND TOTAL	21,149,357,903.53	22,567,433,000.00	1,418,075,096.47	16,581,282,438.63

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
12	GRANTS & CONTRIBUTIONS	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	Grants to Local Governments (Recurrent)	154,492,520.61	175,298,630.00	20,806,109.39	253,237,954.26
	Grants to Local Governments (Capital)	511,013,722.01	579,833,930.00	68,820,207.99	837,633,233.34
	Grants to Governments Owned Companies	522,897,762.05	593,318,440.00	70,420,677.95	857,113,075.97
	TOTAL	1,188,404,004.67	1,348,451,000.00	160,046,995.33	1,947,984,263.57

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
13	CONSOLIDATED REVENUE FUND CHARGES	2021			2020
		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
	STABLIZATION FUND	89,604,004.67	300,000,000.00	(210,395,995.33)	57,783,570.00
	TOTALS	89,604,004.67	300,000,000.00	(210,395,995.33)	57,783,570.00

JIGAWA STATE GOVERNMENT OF NIGERIA					
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021					
14	SUBSIDIES	2021			2020
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	Subsidy to Government Owned Companies	1,395,163,632.14	1,500,000,000.00	104,836,367.86	2,415,665,835.89
	Meal Subsidy to Government Schools	756,243,614.97	804,000,000.00	47,756,385.03	0.00
	Subsidy to Private Companies/Entrepreneurs	1,231,756,951.65	1,456,000,000.00	224,243,048.35	0.00
	Stipend to Foreign Universities	384,180,931.81	440,000,000.00	55,819,068.19	0.00
	TOTAL	3,767,345,130.57	4,200,000,000.00	432,654,869.43	2,415,665,835.89

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

15	DEPRECIATION CHARGES		
	15.1	DEPRECIATION CHARGES - PPE	
		2021	2020
	DEPRECIATION CHARGES - LAND & BUILDINGS	2,724,452,203.28	2,210,334,582.82
	DEPRECIATION CHARGES - INFRASTRUCTURE	1,303,672,917.40	1,586,906,879.98
	DEPRECIATION CHARGES - PLANT & MACHINERY	1,733,742,311.18	963,479,177.13
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	917,168,424.06	510,077,211.42
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	1,131,060,460.15	283,376,228.57
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	445,819,451.45	113,350,491.43
	SUB - TOTAL	8,255,915,767.51	5,667,524,571.34

15.2	DEPRECIATION CHARGES - INVESTMENT PROPERTY		
		2021	2020
	DEPRECIATION CHARGES - LAND & BUILDINGS	1,105,306,724.00	558,655,993.46
	DEPRECIATION CHARGES - INFRASTRUCTURE	636,388,719.88	321,650,420.48
	DEPRECIATION CHARGES - PLANT & MACHINERY	703,377,006.18	355,508,359.47
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	264,603,730.90	133,738,859.04
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	458,869,761.18	231,926,882.13
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	180,868,373.02	91,416,435.29
	SUB - TOTAL	3,349,416,336.16	1,692,898,969.88
	TOTAL DEPRECIATION CHARGES	11,605,332,103.67	7,360,423,541.22

JIGAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

16	IMPAIRMENT CHARGES		
16.1	IMPAIRMENT CHARGES - PPE		
		2021	2020
	IMPAIRMENT CHARGES - LAND & BUILDINGS	2,922,813,070.37	612,544,260.79
	IMPAIRMENT CHARGES - INFRASTRUCTURE	958,258,943.55	352,676,998.64
	IMPAIRMENT CHARGES - PLANT & MACHINERY	592,335,590.24	389,800,893.23
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	417,497,674.42	146,639,383.64
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	583,761,789.82	254,298,677.96
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	397,062,711.25	100,234,515.40
	SUB - TOTAL	5,871,729,779.65	1,856,194,729.66
16.2	IMPAIRMENT CHARGES - INVESTMENT PROPERTY		
		2021	2020
	IMPAIRMENT CHARGES - LAND & BUILDINGS	978,575,948.11	282,589,343.55
	IMPAIRMENT CHARGES - INFRASTRUCTURE	765,428,576.18	312,335,590.24
	IMPAIRMENT CHARGES - PLANT & MACHINERY	514,421,057.89	117,497,674.42
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	393,520,302.73	203,761,789.82
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	532,727,121.84	490,813,070.37
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	264,951,078.43	80,314,866.06
	SUB - TOTAL	3,449,624,085.17	1,487,312,334.46
16.3	IMPAIRMENT CHARGES - INTANGIBLE ASSETS		
		2021	2020
	IMPAIRMENT CHARGES - GOODWILL	2,952,812,075.86	2,136,843,481.08
	SUB - TOTAL	2,952,812,075.86	2,136,843,481.08

	TOTAL IMPAIRMENT CHARGES	12,274,165,940.68	5,480,350,545.21
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JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

17	AMMORTIZATION CHARGES		
		2021	2020
	AMMORTIZATION CHARGES - GOODWILL	17,398,383,368.91	9,421,549,324.14
	TOTAL	17,398,383,368.91	9,421,549,324.14

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

18	BAD DEBT CHARGES		
18.1	FOREIGN BAD DEBTS CHARGES		
		2021	2020
		0.00	0.00
	SUB - TOTAL	0.00	0.00

18	DOMESTIC BAD DEBTS CHARGES		
		2021	2020
	BAD DEBTS CHARGES - STATES	0.00	0.00
	BAD DEBTS CHARGES - LOCAL GOVERNMENTS	5,795,132,884.82	5,317,741,843.49
	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS &	2,985,549,385.65	2,464,319,390.89
	BAD DEBTS CHARGES - COMMERCIAL DEBTS	3,814,307,021.71	3,501,927,555.47
	BAD DEBTS CHARGES - OTHER DEBTS	1,552,735,837.74	1,686,113,267.45
	SUB - TOTAL	14,147,725,129.92	12,970,102,057.30
TOTAL BAD DEBTS CHARGES			
		14,147,725,129.92	12,970,102,057.30

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

19 19.1	PUBLIC DEBT CHARGES		
	FOREIGN LOAN DEDUCTIONS		
		2021	2020
	Foreign Loan (Principal & Interest) Deductions	502,800,318.98	420,258,587.56
	Sub - Total	502,800,318.98	420,258,587.56

19.2	DOMESTIC DEBT CHARGES		
		2021	2020
	Budget Support Facility	929,448,706.45	762,835,897.05
	Excess Crude Account (ECA) Loan	539,835,573.54	449,862,977.95
	Commercial Agriculture Credit Scheme	879,012,196.44	735,975,648.88
	Ecological Funds	920,181,419.21	0.00
	Software deductions	9,321,595.08	0.00
	Contractual Liabilities	1,133,058,608.22	0.00
	Sub - Total	4,410,858,098.94	1,948,674,523.88
TOTAL PUBLIC DEBT CHARGES	4,913,658,417.92	2,368,933,111.44	

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

20 CASH AND CASH EQUIVALENTS

This represents closing balance of cash at hand and held in Banks

20.1	CASH HELD BY MINISTRIES, DEPARTMENTS & AGENCIES	2021	2020
		1	COLLEGE OF LEGAL & ISLAMIC STUDY STUDENT
2	MIN OF FINANCE CAR LOAN ACCOUNT	87,859,311.97	110,019,204.95
3	MINISTRY FOR LOCAL GOVERNMENT	23,215,257.03	13,931,016.53
4	BIRNIN KUDU GENERAL HOSPITAL	1,136,346.31	46,803.91
5	B/KUDU GEN HOSPITAL REVENUE	4,949,196.38	21,443.36
6	JIMSO UNITY BANK	2,563,805.47	10,522,487.80
7	SCHOOL OF NURSING BIRNIN KUDU	5,543.36	-7,118,811.51
8	HIGH COURT OF JUSTICE	3,645,447.88	226,184.78
9	MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT	30,063,661.51	34,883,125.44
10	SHARIA COURT OF APPEAL	2,375,053.58	52,573,667.85
11	DIRECTORATE OF FIRE SERVICE	138,711.83	2,525.40
12	COLLEGE OF ISLAMIC LEGAL STUDIES RINGIM REV	17,203,074.15	10,103,301.60
13	RURAL ELECTRICITY BOARD O/H	974.52	7,580.71
14	KAZAURE PSYCHIATRIC HOSPITAL	100,208.27	834.27

15	KAZAURE GENERAL HOSPITAL	0.00	3,118,864.99
16	GUMEL GENERAL HOSPITAL	544,433.41	384,538.28
17	BABURA GENERAL HOSPITAL	1,137,735.32	118,135.00
18	OFFICE OF HEAD OF SERVICE O/H ACCT	1,833,192.02	23,317,560.83
19	BUDGET AND ECONOMIC PLANNING DIRECTORATE	1,019,343.47	82,109,225.07
20	SCHOLARSHIP BOARD EXPENDITURE ACCT	16,193,600.00	-11,198,901.39
21	GENERAL HOSPITAL DUTSE	1,435.35	2,657.35
22	MINISTRY OF INFORMATION, YOUTHS, SPORT & CULTURE	1,007,700.18	1,168,564.39
23	MINISTRY OF JUSTICE	26,339.18	3,673.29
24	JS BROADCASTING CORPORATION (RADIO)	-472.36	7,559.31
25	JIGAWA STATE LOAN BOARD (ECA)	112,896,177.84	1,479,295.63
26	STATE EMERGENCY RELIEF EXPENDITUE ACCOUNT	6,257.98	471,897.29
27	LIBRARY BOARD	1,004.19	4,851,245.05
28	JIGAWA STATE WATER BOARD	1,541,782.52	2,631.19
29	MINISTRY OF FINANCE AND ECONOMIN PLANNING	23,827,703.55	27,294,851.72
30	MINISTRY OF HEALTH OVERHEAD	456,000.00	124,515,889.94
31	SMALL TOWN WATER SUPPLY AGENCY	2,424.86	5,489.56
32	JAHUN GENERAL HOSPITAL REVENUE ACCOUNT	5,791,646.00	67,788.90
33	GWARAM COTTAGE HOSPITAL	10,007,796.84	2,904.45
34	LIASON OFFICE LAGOS	1,879.49	2,304.49
35	STOWA REVENUE ACCOUNT	5,920.02	643.05
36	LIASON OFFICE KADUNA	4,346.08	989,963.68

37	LAISON OFFICE KANO	916.11	393.61
38	PRITING PRESS OVER HEAD	1,013,410.73	307,018.67
39	DIRECTORATE OF LOCAL GOVERNMENT AUDIT	99,893.78	4,369,204.15
40	ALTERNATIVE ENERGY FUND	2,712.26	1,843.09
41	SCHOOL MIDWIFERY B/KUDU	8,518.16	8,263,874.01
42	SULE LAMIDO UNIVERSITY REVENUE	1,096,149.60	5,679.50
43	SCHOOL OF HEALTH TECH. JAHUN	2,658,747.88	8,902,687.04
44	KAFIN HAUSA	671,166,341.71	22,658.30
45	BIRNIWA GENERAL HOSPITAL	49,369.94	6,570.67
46	BULANGU COTTAGE HOSPITAL	24,243.44	999.33
47	KAFIN HAUSA GENERAL HOSPITAL	3,576,935.54	937,463.48
48	RINGIM GENERAL HOSPITAL	137,258.34	-101,652.62
49	T B L HOSPITAL HADEJIA	1,190.58	169,176.40
50	BIRNIWA GENERAL HOSPITAL REVENUE ACCOUNT	37,046.07	17,463.99
51	FARMERS AND HERDSMEN BOARD	1,961,950.87	6,865.87
52	JIGAWA STATE AGRICULTURAL RESEACH INSTITUTE KAZAURE	4,504.28	577,679.03
53	PLC P H C D A HEADQUARTER	0.00	42,174.55
54	ECONOMIC EMPOWERMENT DIRECTORATE	14,612,635.61	8,240,987.21
55	A.G FIXED DEPOSIT ACCOUNT (UNITY)	1,000,000,000.00	3,000,000,000.00
56	GUIDANCE	13,853.27	5,458.27
57	HISTORY AND CULTURE	7,083.04	2,525.88

58	D C D A	5,391.01	37,723.34
59	DUTSE MODEL/CAPITAL SCHOOL	12,691,324.59	1,858,334.62
60	LOCAL GOVERNMENT SERVICE COMMISSION	286,239.77	1,506,426.72
61	ISLAMIC EDUCATION BUREAU	60,877,207.86	33,514,676.28
62	DEPUTY GOVERNOR'S OFFICE	3,246,229.49	474,833.67
63	BOARD OF INTERNAL REVENUE	7,213.05	10,101.36
64	S S G'S ADMINISTRATION AND FINANCE DIRECTORATE	11,541,078.01	51,304,019.99
65	MINISTRY OF AGRIC	241,475.69	6,740.26
66	JIGAWA STATE MINISTRY OF JUSTICE.	68,170,538.81	6,135.68
67	JIGAWA STATE SPORT COUNCIL EXP ACCT 2	17,947.10	86,154.90
68	STATE ECONOMIC PLANNING BOARD	10,112,729.50	1,277,858.00
69	SULE LAMIDO UNIVERSITY TETFUND PROJECT ACCOUNT	342,765.58	950,782,202.04
70	RETENTION 2 ACCOUNT	238,691,587.50	95,436,715.10
71	FADAMA III ADDITIONAL FINANCE GT BANK	3,542.63	905.05
72	SULE LAMIDO UNIVERSITY RETENTION ACCOUNT	6,793.33	0.00
73	JS GOVT. SALARY ACCOUNT	7,467,054.84	46,341,655.23
74	JIGAWA STATE BROADCASTING (JTV)	115,614.59	88,970.69
75	INVEST JIGAWA	125,987,888.70	1,660,231.20
76	FATARA HOUSING ESTATE	52,121,740.54	12,469,372.86
77	SAVE ONE MILLION LIVES PROJECT	0.00	38,407,332.95
78	PILGRIMS WELFARE BOARD	1,193.51	15,797.50
79	RASHEED SHEKONI SPECIALIST HOSPITAL	1,444,329.57	17,783.94

80	COMMITTEE ON NUTRITION INTERVENTION (CAMA)	0.00	1,741,844.71
81	GENERAL HOSPITAL DUTSE (I G R)	2,296,262.17	721,647.89
82	JIGAWA STATE AGENCY FOR THE CONTROL AIDS (JISACA)	878.02	2,933.80
83	SULE LAMIDO UNIVERSITY EDUCATION ACCOUNT	113,914,312.28	106,705,963.87
84	SULE LAMIDO UNIVERSITY TETFUND DOLLAR ACCOUNT	217,841,129.84	64,704,478.00
85	SULE LAMIDO UNIVERSITY O/H ACCOUNT 2	224,203.50	1,445.88
86	SULE LAMIDO AWARDS AND PRIZES ACC	0.00	-568,215.65
87	BILYAMIMU USMAN POLYTECHNIC HADEJIA TETFUND ACCOUNT	6,825,776.03	17,970,354.77
88	GENERAL HOSPITAL HADEJIA	5,206.71	1,147,023.65
89	BILYAMINU USMAN POLYTECHNIC HDJ(OVERHEAD)	16,981,447.89	1,682,920.72
90	BILYAMINU POLY TETFUND (STAFF DEVELOPMENT)	5,118,674.56	37,469,194.18
91	BILYAMINU USMAN POLYTECHNIC (STUDENT REG)	5,118,674.56	10,949,454.40
92	BILYAMINU COLLEGE OF AGRICULTURE POLYTECHNIC (CAPITAL PROJECT)	0.00	3,336,825.20
93	MATCHING GRANT SUBUB (ZENITH BANK)	0.00	685,129,546.49
94	MINISTRY OF WORKS AND TRANSPORT	476,288.60	32,104,957.50
95	CHIEFTANCY & RELIGIOUS AFFIARS	301,275.49	268.72
96	JIGAWA STATE HOUSING AUTHORITY	2,618,426.28	58,180,508.21
97	RESEARCH,EVALUATION AND POLITICAL AFFAIRS O/H	301,275.49	2,256.77
98	SPECIAL EDUCATION	642,944,701.19	67,155,936.32
99	CENTRAL REVENUE ACCOUNT	147,739,653.13	77,360,512.91
100	MINISTRY OF COMMERCE IND, CO-OP AND TOURISM	334,824.25	5,924.53

101	SCIENCE AND TECHNICAL EDUCATION BOARD	48,054.69	11,769.27
102	MINISTRY OF WATER RESOURCES	18,517.72	33,315,029.26
103	JUSTICE SECTOR AND LAW REFORM COMMISSION	2,494.23	-4,789,619.96
104	JS SCHOLARSHIP PAYMENT ACCOUNT	90,419,998.58	468,152.46
105	JIGAWA STATE HEALTH INSURANCE SCHEME	1,264,483,656.27	68,085,864.00
106	NOMADIC EDUCATION AGENCY	1,860.12	-1,098,291.36
107	RETENTION ACCOUNT	2,525,890,596.95	14,544,876.65
108	JIGAWA STATE RUWASA	10,768,839.51	6,568.55
109	OFFICE OF ACCOUNTANT GENERAL OVERHEAD ACCOUNT	0.00	90,704,520.24
110	JAHUN GENEAL HOSPITAL	251,607.01	10,074.70
111	S&LG JOINT PROJECT ACCOUNT	2,047,564,120.42	132,534,058.71
112	AGENCY FOR MASS EDUCATION	761.70	1,174.72
113	BAMAINA ACADEMY	562.45	0.00
114	MINISTRY OF EDUCATION SCIENCE & TECHNOLOGY	474,679,844.49	6,271,389.47
115	JISEPA	72,686.92	1,240,762.92
116	SULE LAMIDO UNIVERSITY STUDENT ACCOUNT	92,386,468.52	-697,611.48
117	INFORMATIC INSTITUTE	7,145,108.08	294,819.91
118	JUDICIAL SERVICE COMMISSION,DUTSE.JIGAWA STATE	825.81	11,659.60
119	SULE LAMIDO UNIVERSITY,MAIN ACCOUNT	383,677.32	10,958,071.89
120	INFORMATICS INSTITUTE	6,415,970.94	8,682,991.47
121	FAAC ACCOUNT VAT	7,088,582.20	654,584,259.20
122	JS EXPENDITURE ACOUNT	45,121,309.31	26,207.06

123	JS STABILIZATION FUND ACCOUNT	446,666,609.47	48,746,725.15
124	DIRECTORATE OF PROTOCOL	2,054.27	-7,079,067.31
125	JIGAWA STATE POLYTECHNIC EXP	65,579,851.66	14,773,262.51
126	JG. ST.GOVERNMENT HOUSE DUTSE	11,713,387.20	11,386,105.79
127	DIRECTORATE OF SPECIAL SERVICE	93,678.16	897.43
128	GPE/NIPEP PROJECT	0.00	-1,583,460.37
129	MANPOWER DEVELOPMENT INSTITUTE (MDI)	3,877,317.35	5,857.35
130	AFDB ATASP-1 PROJECT ACCOUNT	0.00	554,810.89
131	MINISTRY OF WOMEN AFFAIRS	103.70	4,738.92
132	MINISTRY OF HEALTH	134,161,486.32	209,657,666.88
133	KAZAURE GENERAL HOSPITAL IGR	7,143,949.70	1,155,866.92
134	DUE PROCESS & PROJECT MONITORING BUREAU	1,201,070.31	8,476.40
135	ABUJA LIASON OFFICE	0.00	1,819.00
136	BESDA PRIOR RESULT ACCT	580,816,416.92	482,353,730.14
137	BESDA ADVANCES ACCT	502,904.87	126,673,976.34
138	URBAN DEVELOPMENT BOARD 2	21,551,264.00	14,416.00
139	TETFUND COLLEGE OF EDUCATION GUMEL REV	23,141,906.39	181,809,025.88
140	JS POLY TETFUND PROJECT	0.00	4,194,008.29
141	OVER HEAD ACCOUNT	0.00	6,844.05
142	REVENUE	0.00	-3,518,655.74
143	SULE LAMIDO UNIVERSITY OVER HEAD 1 ACCOUNT	199,048,627.88	20,433.33
144	COUNCIL AFFAIRS DIRECTORATE	3,138,266.17	9,338.90

145	JIGAWA STATE COVID-19 SUPPORT ACCOUNT	79,160.90	80,749.42
146	DIRECTORATE OF SALARY AND PENSION ADMINISTRATION	128,086,523.38	96,006,747.80
147	AG FAAC FIXED DEPOSIT ACCOUNT (KEYSTONE)	1,500,000,000.00	2,000,000,000.00
148	SCHOOL OF NURSING REVENUE	12,111,388.23	3,243,558.11
149	OFFICE OF THE PROVOST COLLEGE OF NURSING AND MIDWIFERY B/KUDU	998,125.00	291,183.66
150	SUBEB	14,541,566.38	18,026,091.84
151	INFORMATICS AND INSTITUTE	0.00	1,017,441.10
152	COLLEGE OF EDUCATION TETFUND EDUCATION ACCOUNT	2,199,892.22	43,811,757.31
153	JIGAWA COLLEGE OF EDUCATION	3,712,290.00	125,780.74
154	GUMEL GEN HOSPITAL	7,544.60	76,512.99
155	REHABILITATION BOARD O/H	23,487,774.60	7,995,357.99
156	CIVIL SERVICE COMMISSION (CSC)	18,743.05	946.60
157	GUNDUMA DISTRICT HADEJIA REVENUE ACCOUNT	3,922,764.48	675,361.87
158	UNICEF WASH PROJECT (RUWASA)	136,423,934.88	33,475,759.99
159	ESTABLISHMENT & SERVICE MATTER DIR.	10,751.36	25,675.36
160	MANPOWER DEVELOPMENT& TRAINING OVER HEAD	0.00	135,208.17
161	WSSSPR II	20,250,364.47	43,824,417.79
162	HADEJIA GENERAL HOSPITAL	0.00	6,595.61
163	JS HOUSE OF ASSEMBLY EXPENDITURE ACCOUNT	3,001,253.38	13,932,335.93
164	GENERAL HOSPITAL BABURA O/H	892,291.43	401,138.13
165	JIGAWA STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (JARDA)	7,226.61	391,583.53

166	MINISTRY OF ENVIRONMENT	6,503.75	4,390.97
167	JIGAWA ROAD MAINTENANCE AGENCY	6,281.37	796.67
168	SEIMU O/H	1,360.11	1,742.31
169	OFFICE OF THE AUDITOR GENERAL	1,322.27	1,336.53
170	SLOGOR	0.00	3,777.83
171	MINERAL RESOURCE DEVELOPMENT AGENCY	740.02	-963.62
172	MINISTRY OF LAND,HOUSING (LOGISTIC ACCT)	8,058,130.37	7,695,381.49
173	JIMSO POLARIS ACCT	34,617,562.37	7,507,040.82
174	SCHOOL OF MIDWIFERY REVENUE	0.00	4,172,266.73
175	SCHOOL OF NURSING HADEJIA	817.26	1,407.27
176	JS STABILIZATION FUND ACCOUNT 2	48,746,725.15	261,666,666.68
177	STATE INDEPENDENT ELECTORAL COMMISION	18,485.43	10,364,696.15
178	AG FAAC DEPOSIT ACCOUNT	20,000,000.00	-23,129,165.79
179	SPECIAL INTERVENTION PROGRAM	2,291,558.56	8,696,706.69
180	TEACHERS PROFESSIONAL DEVELOPMENT	4,562,172.50	284,288,891.79
181	JIGAWA STATE POLYTECHNIC, DUTSE	0.00	390.25
182	IFAD CASP DRAW DOWN ACCOUNT	542,553,741.64	122,159,123.36
183	IFAD CASP (COUNTER PART ACCOUNT)	186,671,107.38	8,116,814.85
184	JS BUREAU OF STATICTICS	190,396.25	7,129.00
185	JS HOUSE OF ASSEMBLY STATUTORY ACCOUNT	1,562,297.87	0.00
186	JS HOUSE OF ASSEMBLY SALARY ACCOUNT	0.00	3,508,582.37

187	JIGAWA STATE HOUSE OF ASSEMBLY RUNNING COST ACCOUNT	3,025,038.79	10,339,245.66
188	JS HOUSE OF ASSEMBLY RECURRENT EXPENDITURES	0.00	2,806,435.68
189	JS HOUSE OF ASSEMBLY CAPITAL PROJECTS ACCOUNT	79,807.26	5,026,698.26
190	INTEGRATED RURAL DEVELOPMENT PROJECT	0.00	66,677,758.57
191	JIG ST HOUSE OF ASSEMBLY SERVICE COMMISSION	12,672,735.00	9,663,116.55
192	JIGAWA STATE FAAC DOMICILIARY ACCT	198,603,237.18	505,313,786.88
193	JIG. ST. SCHOLARSHIP PAYMENT ACCT USD#	134,763,813.15	145,168,902.05
194	JIGAWA STATE ECOLOGICAL FUND ACCT	899,998,590.33	0.00
195	A.G FAAC FIXED DEPOSIT ACCOUNT (HERITAGE)	707,844,192.97	2,000,000,000.00
196	JIGAWA COLLEGE OF REMEDIAL STUDIES	1,716.45	0.00
197	JS AGRO CLIMATE RESILENCE FOR SEMI ARID LANDSCAPE PROJECT (ACRESAL) ACCOUNT	200,000,000.00	0.00
198	JS EXPENDITURE ACCT DOLLAR	1,015,771.26	0.00
	TOTAL	16,735,538,244.70	13,705,658,477.40
CASH HELD: EXTERNAL LOANS			
		2021	2020
	BAL. C/D	0.00	0.00
	TOTAL LOAN RECEIVED DURING THE YEAR	0.00	0.00
		0.00	0.00
	AMOUNT UTILISED DURING THE YEAR	0.00	0.00
	BAL. B/D	0.00	0.00

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

21	INVENTORIES	2021	2020
	ENGINEERING STORES		
	MEDICAL STORES	2,348,378,729.88	392,651,117.90
	INDUSTRIAL & CHEMICAL STORES	40,258,421.19	0.00
	FUEL & LUBRICANTS	23,742,583.22	0.00
	AGRICULTURAL INPUTS	497,375,364.45	0.00
	FARM STOCK	23,276,781.94	0.00
	SCHOLASTIC MATERIALS	371,952,753.55	0.00
	STATIONERIES STORES	77,346,914.58	0.00
	PRINTED MATERIALS	143,531,539.42	0.00
	BUILDING MATERIALS	264,951,753.67	0.00
	PROPERTY HELD FOR SALE	175,424,604.59	0.00
	OTHER STOCK	111,575,395.41	0.00
	WORK-IN-PROGRESS	298,100,504.65	0.00
	TOTAL	4,375,915,346.55	392,651,117.90

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

22 RECEIVABLES

22.1 MUTUAL FUNDS

	2021	2020
Ministry of Finance and economic Planning	327,536,951.75	1,701,878,650.56
Jigawa State/Local Government Contributory Pension Board	513,575,391.68	0.00
Sule Lamido Universty Kafin hausa	232,384,672.55	0.00
Higher Court of Justice	97,654,753.24	0.00
Directorate of Economic Empowerment	652,183,972.12	0.00
Ministry for Local Government	189,475,385.48	0.00
Jigawa State Television	21,537,951.75	0.00
Ministry of Commerce & Co-operative	103,675,195.33	0.00
Jigawa State Inland Revenue Services	64,693,950.22	0.00
Manpower Development Institute	113,735,595.25	0.00
Total	<u>2,316,453,819.37</u>	<u>1,701,878,650.56</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

23	LOANS GRANTED		
23	LOCAL LOANS		
		2021	2020
	Loan to State Governments Staff (Motor Vehicle)	1,712,675,921.45	1,075,018,133.40
	Loan to State Governments Staff (Motor Cycle)	373,867,953.50	204,616,462.51
	Loan to State Governments Staff (Refurbishing)	462,753,955.25	375,611,762.15
	Loan to State Governments Staff (Bicycle)	91,467,295.33	69,655,602.60
	Loan to State Governments Staff (Professional)	55,284,675.68	0.00
	Loan to State Governments Staff (Housing)	134,753,951.77	85,357,915.22
	Loan to Political Office Holders (Housing)	1,143,039,404.80	511,593,543.99
	Sub - Total	3,973,843,157.78	2,321,853,419.86

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

24	INVESTMENTS		
24.1	LOCAL INVESTMENTS		
		2021	2020
	Local Investment: Quoted Companies	716,629,867.00	533,720,955.14
	Local Investment: Non Quoted companies	531,865,564.00	949,043,231.00
	Other Investments	11,365,137,951.52	8,340,034,445.63
	Sub - Total	12,613,633,382.52	9,822,800,651.77

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

25	FIXED ASSETS - PPE	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	BALANCE B/FORWARD	38,170,221,599.60	35,886,833,450.93	9,879,093,003.41	7,274,316,774.53	478,283,213.51	5,676,167,711.32	97,364,915,753.30
	ADDITIONS DURING THE YEAR	8,753,420,597.90	3,308,807,746.54	754,564,160.18	557,331,338.94	98,710,669.06	1,966,932,170.86	15,439,766,683.48
	DISPOSAL DURING THE YEAR	0.00	0.00	(30,337,322.12)	(2,714,662,677.88)	(45,000,000.00)	(961,420,123.36)	(3,751,420,123.36)
	BALANCE C/FORWARD	<u>46,923,642,197.50</u>	<u>39,195,641,197.47</u>	<u>10,603,319,841.47</u>	<u>5,116,985,435.59</u>	<u>531,993,882.57</u>	<u>6,681,679,758.82</u>	<u>109,053,262,313.42</u>
	ACCUMULATED DEPRECIATION:							
	BALANCE B/FORWARD	2,210,334,582.82	1,586,906,879.98	963,479,177.13	510,077,211.42	283,376,228.57	113,350,491.43	5,667,524,571.34
	ADDITIONS DURING THE YEAR	514,117,620.46	0.00	770,263,134.05	407,091,212.64	847,684,231.58	332,468,960.02	2,871,625,158.75
	DISPOSAL DURING THE YEAR	0.00	(283,233,962.57)	0.00	0.00	0.00	0.00	(283,233,962.57)
	BALANCE C/FORWARD	<u>2,724,452,203.28</u>	<u>1,303,672,917.40</u>	<u>1,733,742,311.18</u>	<u>917,168,424.06</u>	<u>1,131,060,460.15</u>	<u>445,819,451.45</u>	<u>8,255,915,767.51</u>
	NET BOOK VALUE							
	AS AT 31/01/2021	49,648,094,400.78	40,499,314,114.87	12,337,062,152.64	6,034,153,859.65	1,663,054,342.72	7,127,499,210.26	117,309,178,080.93
	AS AT 31/12/2021	<u>46,923,642,197.50</u>	<u>39,195,641,197.47</u>	<u>10,603,319,841.47</u>	<u>5,116,985,435.59</u>	<u>531,993,882.57</u>	<u>6,681,679,758.82</u>	<u>109,053,262,313.42</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

25.1	DETAILS:		
	LAND & BUILDING	2021	2020
	LAND & BUILDINGS - OFFICE	19,746,382,934.58	16,585,375,435.72
	LAND & BUILDINGS - RESIDENTIAL	15,394,276,497.35	11,837,295,345.05
	AGRICULTURAL FARM LAND	9,415,387,598.46	7,357,987,467.43
	STORAGE FACILITIES	2,367,595,167.11	2,389,563,351.40
	SUB - TOTAL	<u>46,923,642,197.50</u>	<u>38,170,221,599.60</u>
	INFRASTRUCTURE		
	ROADS & BRIDGES	27,360,567,392.71	23,471,678,413.82
	FEEDER ROADS & BRIDGES	1,046,357,435.49	1,437,568,942.37
	LABORATORY/WORKSHOPS EQUIPMENT	912,734,925.37	879,276,495.23
	SPORT GROUND/PREMISES	765,527,648.28	985,379,267.53
	PARKS & RESERVES	207,996,753.61	207,996,753.61
	SECURITY INSTALLATIONS/ EQUIPMENT	132,556,951.76	155,465,836.52
	ICT INSTALLATIONS NETWORK	2,166,918,347.35	2,933,496,752.16
	WATER DISTRIBUTION NETWORK	4,371,964,853.72	3,260,853,742.61
	CULVERTS/ DRAINAGE NETWORK	1,364,761,859.13	1,575,371,595.75
	DAMS	514,357,687.22	514,357,687.22
	SPECIALISED RESEARCH EQUIPMENT ()	351,897,342.83	465,387,964.11
	SUB - TOTAL	<u>39,195,641,197.47</u>	<u>35,886,833,450.93</u>
	PLANT & MACHINERY		
	EARTH MOVING EQUIPMENT	279,685,705.17	319,675,564.88
	HOSPITAL EQUIPMENT	735,468,753.22	962,435,742.78
	EDUCATIONAL EQUIPMENT	5,975,346,875.57	4,879,246,782.94
	POWER PLANTS	2,637,468,753.97	2,952,347,564.55
	POWER GENERATING SETS	975,349,753.54	765,387,348.26
	SUB - TOTAL	<u>10,603,319,841.47</u>	<u>9,879,093,003.41</u>

TRANSPORTATION EQUIPMENT		
MOTOR VEHICLES	3,734,825,356.71	5,403,298,278.41
TRICYCLE	737,569,537.45	1,218,108,321.39
MOTOR CYCLES	472,915,345.87	523,675,498.77
BICYCLE	171,675,195.56	129,234,675.95
SUB - TOTAL	<u>5,116,985,435.59</u>	<u>7,274,316,774.53</u>
OFFICE EQUIPMENT		
COMPUTERS	366,753,159.05	292,564,285.35
PRINTERS	34,357,953.44	42,659,753.85
SCANNERS	15,793,574.16	21,754,684.74
PHOTOCOPIERS	21,556,375.88	14,654,342.75
TYPE-WRITERS	3,132,585.00	7,656,752.65
TELEVISION SETS	18,564,792.66	19,354,873.78
RADIO SETS	2,556,735.31	3,756,942.45
AIR -CONDITIONER	56,395,145.94	58,072,866.74
PROJECTORS	9,357,915.38	11,053,755.83
BINDING EQUIPMENT	3,525,645.75	6,754,955.37
SUB - TOTAL	<u>531,993,882.57</u>	<u>478,283,213.51</u>
FURNITURE & FITTINGS		
CHAIRS	1,546,301,107.77	1,731,759,123.88
TABLES	1,593,946,797.13	1,234,561,253.50
FILE CABINETS/ CUPBOARDS	688,534,848.55	545,557,035.45
REFREGRIATORS/HEATERS	979,692,570.64	636,975,395.65
FILE CABINETS/ CUPBOARDS	526,149,533.33	429,435,774.22
CEILING FANS	411,617,864.09	374,951,753.56
SAFE/FIRE PROVED CABINETS	<u>935,437,037.31</u>	722,927,375.06
SUB - TOTAL	<u>6,681,679,758.82</u>	<u>5,676,167,711.32</u>
GRAND TOTAL	<u>109,053,262,313.42</u>	<u>97,364,915,753.30</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

26	FIXED ASSETS - INVESTMENT PROPERTY	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	BALANCE B/FORWARD	2,563,338,951.40	1,484,038,340.29	1,214,213,187.51	2,968,076,680.57	4,182,289,868.08	1,079,300,611.12	13,491,257,638.96
	ADDITIONS DURING THE YEAR	7,151,715,674.41	2,062,813,293.00	133,563,450.63	0.00	0.00	334,583,189.45	9,682,675,607.48
	DISPOSAL DURING THE YEAR				(326,488,434.86)	(368,906,951.45)		(695,395,386.31)
	BALANCE C/FORWARD	<u>9,715,054,625.82</u>	<u>3,546,851,633.28</u>	<u>1,347,776,638.13</u>	<u>2,641,588,245.71</u>	<u>3,813,382,916.63</u>	<u>1,413,883,800.56</u>	<u>22,478,537,860.13</u>
	ACCUMULATED DEPRECIATION:							
	BALANCE B/FORWARD	558,655,993.46	321,650,420.48	355,508,359.47	133,738,859.04	231,926,882.13	91,416,435.29	1,692,896,949.88
	ADDITIONS DURING THE YEAR	546,650,730.54	314,738,299.40	347,868,646.71	130,864,871.86	226,942,879.04	89,451,937.73	1,656,517,365.28
	DISPOSAL DURING THE YEAR	0.00		0.00	0.00	0.00	0.00	-
	BALANCE C/FORWARD	<u>1,105,306,724.00</u>	<u>636,388,719.88</u>	<u>703,377,006.18</u>	<u>264,603,730.90</u>	<u>458,869,761.18</u>	<u>180,868,373.02</u>	<u>3,349,414,315.16</u>
	NET BOOK VALUE							
	AS AT 31/12/20x2	10,820,361,349.82	4,183,240,353.16	2,051,153,644.32	2,906,191,976.61	4,272,252,677.80	1,594,752,173.58	25,827,952,175.29
	AS AT 31/12/20x1	<u>9,715,054,625.82</u>	<u>3,546,851,633.28</u>	<u>1,347,776,638.13</u>	<u>2,641,588,245.71</u>	<u>3,813,382,916.63</u>	<u>1,413,883,800.56</u>	<u>22,478,537,860.13</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

26.1	DETAILS	2021	2020
	INVESTMENT - LAND & BUILDING		
	INVESTMENT - LAND & BUILDINGS - OFFICE	4,954,677,859.17	1,204,769,307.16
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	3,205,968,026.52	845,901,853.96
	INVESTMENT - AGRICULTURAL	1,554,408,740.13	512,667,790.28
		9,715,054,625.82	2,563,338,951.40
		9,715,054,625.82	2,563,338,951.40
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - ROADS & BRIDGES	1,773,425,816.64	742,019,170.14
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	319,216,647.00	133,563,450.63
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	461,090,712.33	192,924,984.24
	INVESTMENT - WATER DISTRIBUTION NETWORK	744,838,842.99	311,648,051.46
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	212,811,098.00	89,042,300.42
	INVESTMENT - DAMS	35,468,516.33	14,840,383.40
	SUB - TOTAL	3,546,851,633.28	1,484,038,340.29
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	377,377,458.68	339,979,692.50
	INVESTMENT - POWER PLANTS	779,014,896.84	701,815,222.38
	INVESTMENT - POWER GENERATING SETS	191,384,282.61	172,418,272.63
	SUB - TOTAL	1,347,776,638.13	1,214,213,187.51

INVESTMENT - TRANSPORTATION EQUIPMENT		
INVESTMENT - MOTOR VEHICLES	2,324,597,656.22	2,611,907,478.90
INVESTMENT - TRICYCLE	229,818,177.38	258,222,671.21
INVESTMENT - MOTOR CYCLES	87,172,412.11	97,946,530.46
SUB - TOTAL	<u>2,641,588,245.71</u>	<u>2,968,076,680.57</u>
INVESTMENT - OFFICE EQUIPMENT - GENERAL		
INVESTMENT - COMPUTERS	1,420,485,136.44	1,557,902,975.86
INVESTMENT - PRINTERS	419,472,120.83	460,051,885.49
INVESTMENT - SCANNERS	152,535,316.67	167,291,594.72
INVESTMENT - TELEVISION SETS	812,250,561.24	890,827,741.90
INVESTMENT - PHOTOCOPIERS	572,007,437.49	627,343,480.21
INVESTMENT - CAMERAS	266,936,804.16	292,760,290.77
INVESTMENT - SHREDDING MACHINES	49,573,977.92	54,369,768.29
INVESTMENT - PROJECTORS	76,267,658.33	83,645,797.36
INVESTMENT - BINDING EQUIPMENT	43,853,903.54	48,096,333.48
SUB - TOTAL	<u>3,813,382,916.63</u>	<u>4,182,289,868.08</u>
INVESTMENT - FURNITURE & FITTINGS - GENERAL		
INVESTMENT - CHAIRS AND STOOLS	443,252,571.48	338,360,741.59
INVESTMENT - TABLES	390,938,870.86	298,426,618.97
INVESTMENT - FILE CABINETS/ CUPBOARDS	117,776,520.59	89,905,740.91
INVESTMENT - ELECTRICAL FITTING	244,601,897.50	186,719,005.72
INVESTMENT - SATELITES	45,951,223.52	35,077,269.86
INVESTMENT - AIR -CONDITIONER	98,971,866.04	75,551,042.78
INVESTMENT - SHELVES	11,311,070.40	8,634,404.89
INVESTMENT - CEILING FANS	61,079,780.18	46,625,786.40
SUB - TOTAL	<u>1,413,883,800.56</u>	<u>1,079,300,611.12</u>
GRAND TOTAL	<u>22,478,537,860.13</u>	<u>13,491,257,638.96</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

27	INTANGIBLE ASSETS						
	GOODWILL	PATENT	TRADE MARK	FRANCHISE	MONUMENT	HERITAGE	TOTAL
BALANCE B/FORWARD	1,737,915,834.54	0.00	0.00	0.00	0.00	0.00	1,737,915,834.54
ADDITIONS DURING THE YEAR	2,049,343,894.48	0.00	0.00	0.00	0.00	0.00	2,049,343,894.48
DISPOSAL DURING THE YEAR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	-
BALANCE C/FORWARD	<u>3,787,259,729.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,787,259,729.02</u>
ACCUMULATED AMORTIZATION:							
BALANCE B/FORWARD	257,612,815.64	0.00	0.00	0.00	0.00	0.00	257,612,815.64
ADDITIONS DURING THE YEAR	474,054,989.91	0.00	0.00	0.00	0.00	0.00	474,054,989.91
DISPOSAL DURING THE YEAR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	-
BALANCE C/FORWARD	<u>731,667,805.55</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>731,667,805.55</u>
NET BOOK VALUE							
AS AT 31/01/2021	4,518,927,534.57	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	4,518,927,534.57
AS AT 31/12/2021	<u>3,787,259,729.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,787,259,729.02</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

28	DEPOSITS	2021	2020
	CONTRACTORS PAYMENT CERTIFICATES	2,923,715,437.48	572,643,576.80
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS	<u>0.00</u>	<u>1,274,593,767.72</u>
	TOTAL	<u>2,923,715,437.48</u>	<u>1,847,237,344.52</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

29	UNREMITTED DEDUCTIONS	BAL. B/D	DEDUCTIONS DURING YR.	REMITTANCES DURING YR.	BAL. C/D
	UNREMITTED DEDUCTIONS FROM SALARY				
	JIGAWA STATE HEALTH INSURANCE SCHEME - JICHMA	0.00	25,973,731.99	0.00	9,534,951.35
	CONTRIBUTORY PENSION SCHEME	7,454,494.51	0.00	0.00	7,454,494.51
	UNION DUES	0.00	0	0.00	17,285,719.04
	POVERTY ALLEVIATION SCHEME - J-POWER SCHEME	43,767,207.61		0.00	21,697,582.87
	LOAN DEDUCTIONS	0.00	0.00	0.00	15,248,954.35
	PAYCUT RECOVERABLE	0.00	0.00	0.00	5,973,731.99
	TOTAL	<u>51,221,702.12</u>	<u>25,973,731.99</u>	<u>0.00</u>	<u>77,195,434.11</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

30	ACCRUED EXPENSES	2021	2020
	PERSONNEL EMOLUMENTS	49,002,965.07	57,357,951.53
	PENSION & GRATUITY	5,110,111.00	43,892,854.07
	PROFESSIONAL FEES	17,540,750.00	22,831,485.66
	GOODS & SERVICES	23,792,846.75	38,176,338.95
	UTILITIES	45,853,491.46	51,753,594.23
	STAFF CLAIMS	2,205,452,781.35	2,649,753,153.57
	TOTAL	<u>2,346,752,945.63</u>	<u>2,863,765,378.01</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

31	PUBLIC FUNDS	2021	2020
	OTHER FUNDS		
	Consolidated Revenue Fund	8,123,593,344.62	654,584,259.20
	Capital Development Fund	13,357,951,864.27	17,134,212,762.40
	Other Funds	7,881,054,290.32	7,881,054,290.32
	TOTAL	<u>29,362,599,499.21</u>	<u>25,669,851,311.92</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

32	CURRENT PORTION OF BORROWING	2021	2020
32.1	DOMESTIC DEBT STOCK		
	Budget Support Facility	17,422,156,778.40	16,970,062,884.36
	Excess Crude Account (ECA) Loan	8,809,379,163.03	8,760,069,067.51
	Commercial Agriculture Credit Scheme	2,576,999,049.60	2,914,873,855.46
	Micro, Small & Medium Enterprises Development Fund	777,777,777.75	1,111,111,111.10
	Paris Club Refuns to LGAs	0.00	1,540,952,160.19
	Central Bank SME Loan Principal	613,250,073.07	986,964,992.42
	Contractual Liabilities	1,156,137,109.87	1,769,387,182.94
	SUB - TOTAL	<u>31,355,699,951.72</u>	<u>34,053,421,253.98</u>
32.2	EXTERNAL DEBT STOCK		
	Multi-state Road Project - IDA	28,760,987.03	25,502,132.14
	Health Systems Development - IDA	457,187,996.70	363,444,065.56
	Community Based Urban Development - I	3,661,914,327.07	2,887,477,611.01
	Universal Basic Education	466,952,404.99	340,490,609.00
	HIV/AIDS Programme - IDA	590,965,133.05	483,542,979.07
	Malaria Control Booster Project - IDA	2,165,092,124.94	1,739,619,684.40
	National Fadama Development III - IDA	1,355,535,267.00	908,322,342.07
	Health System Development (Additional Financing)	507,172,563.61	406,868,732.94
	2nd HIV/AIDS Programme	1,906,076,686.92	1,491,458,091.25
	Community Based Agric & Rural Dev. Programme - IFAD	<u>1,025,759,716.52</u>	<u>809,824,489.67</u>
	SUB - TOTAL	<u>12,165,417,207.83</u>	<u>9,456,550,737.11</u>
	GRAND TOTAL	<u>43,521,117,159.55</u>	<u>43,509,971,991.09</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

32.3.	CURRENT PORTION OF BOF	BAL. B/D	RECEIVED DURING YR.	PAYMENTS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D
	INTERNAL LOAN STOCK					
	SHORT TERM BORROWINGS	1,141,724,621.57	0.00	(1,141,724,621.57)	0.00	0.00
	SUB-TOTAL	<u>1,141,724,621.57</u>	<u>0.00</u>	<u>(1,141,724,621.57)</u>	<u>0.00</u>	<u>0.00</u>
	LONG-TERM BORROWINGS					
	STATE BONDS AND OTHER LONG TERM BORROWINGS	2,497,303,642.14	0.00	(938,158,733.64)	(222,222,222.24)	1,336,922,686.26
	BI-LATERAL LOANS	28,645,005,807.33	3,007,180,457.14	(2,705,873,495.69)	(9,721,295.08)	28,936,591,473.70
	MULTI-LATERAL LOANS	9,456,550,737.11	2,033,066,857.60	(3,771,278,214.62)	5,413,324,763.87	12,165,417,207.83
	SUB-TOTAL	<u>40,598,860,186.58</u>	<u>5,040,247,314.74</u>	<u>(7,415,310,443.95)</u>	<u>5,181,381,246.55</u>	<u>42,438,931,367.79</u>
	TOTAL BORROWINGS	<u>41,740,584,808.15</u>	<u>5,040,247,314.74</u>	<u>(8,557,035,065.52)</u>	<u>5,181,381,246.55</u>	<u>42,438,931,367.79</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

33	RESERVES	BAL B/D	ADDITIONS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D
	STATEMENT OF FINANCIAL PERFORMANCE - SURPLUS/(DEFICIT)	8,802,951,199.12	(2,567,917,128.11)	6,235,034,071.01	6,235,034,071.01
	REVALUATION RESERVE	59,570,772,274.96	32,342,504,541.25	91,913,276,816.21	91,913,276,816.21
	TOTAL	<u>68,373,723,474.08</u>	<u>29,774,587,413.14</u>	<u>98,148,310,887.22</u>	<u>98,148,310,887.22</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

34	ACCUMULATED SURPLUSES/(DEFICITS)	2021	2020
		BALC/D	8,802,951,199.12
	SURPLUS/ DEFICIT FOR YR.	(2,530,978,846.06)	14,951,744,856.72
	ADJUSTMENTS DURING YR.	0.00	308,455,287.70
	BAL. B/D	6,271,972,353.06	8,802,951,199.12

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

35	GRANTS & LOANS TO OTHER GOVERNMENTS/AGENCIES	2021	2020
		Grants & Loans to Other Governments/Agencies	<u>1,634,580,940.35</u>
	TOTAL	<u>1,634,580,940.35</u>	<u>0.00</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

36	CHANGES IN NET ASSETS/EQUITY	2021	2020
		Gains and Losses not Recognised in the Statement of Financial Performance	5,557,689,174.85
		<u>0.00</u>	<u>0.00</u>
	TOTAL	<u>5,557,689,174.85</u>	<u>0.00</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021

37	REVALUATION OF INVESTMENT	2021	2020
	Surplus on Revaluation of Investments	24,253,836,520.35	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL	<u>24,253,836,520.35</u>	<u>0.00</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2021


38	PAYMENTS AT SOURCE
	DEDUCTIONS AT SOURCE REPRESENTS PAYMENTS MADE DIRECTLY FROM STATUTORY SHARE OF JIGAWA STATE FOR SETTLEMENT OF FOREIGN AND DOMESTIC LOANS BY FAAC ON MULTILATERAL AND BILATERAL AGREEMENTS (IRREVOCABLE STANDING PAYMENT ORDER) ISPO.

OFFICE OF THE ACCOUNTANT GENERAL
 DEPARTMENT OF FINAL ACCOUNTS
 HEADQUARTERS

JOURNAL ENTRY

Date	Particulars	Account Involved	Debit	Credit
31/12/2021	Cash and It's Equivalent	Statement of Financial Position	1,500,000,000.00	
	Investment in Development on Natural Resources	Statement of Cash Flow		1,500,000,000.00
			1,500,000,000.00	1,500,000,000.00

Prepared by: SAMU LAWAN  Date: 27-07-2022

Approved by: Amirul Annu Sul  Date: 27th July 2022

Received by: HADI SAINU  Date: 27/7/2022

DIRECTOR FINAL ACCOUNT
 MINISTRY OF FINANCE AND ECO. PLANNING
 DITSE...IGAWA STATE

SIGN:  DATE: 27/7/2022
 Signature and Stamp

JIGAWA STATE GOVERNMENT OF NIGERIA

Supplementary Notes to Financial Statement

Capital Expenditure Summary

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021)	FINAL BUDGET 2021	VARIANCE	ACTUAL EXPENDITURE (2020)
	FIXED ASSETS PURCHASED				
1	Administrative	2,605,330,082.67	5,300,634,000.00	2,695,303,917.33	1,989,382,857.62
2	Economic	31,979,096,150.38	52,095,287,000.00	28,198,496,340.68	21,201,207,705.71
3	Law & Justice	474,054,989.91	1,277,000,000.00	802,945,010.09	257,612,815.64
4	Social	25,634,470,450.79	42,850,245,000.00	17,215,774,549.21	18,467,483,101.03
	TOTALS	60,692,951,673.75	101,523,166,000.00	40,830,214,326.25	41,915,686,480.00

JIGAWA STATE FINANCIAL REPORT, 2021
Supplementary Notes to Financial Statement
CAPITAL EXPENDITURE [ADMINISTRATIVE SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021 N	ACTUAL YEAR 2021 N	% ACHIEVED	ACTUAL YEAR 2020 N
01	ADMINISTRATIVE	5,300,634,000	2,605,330,082.67	821.43	1,989,382,857.62
011100100101	Government House	1,165,000,000	451,871,277	38.79	219,501,562.49
010011	Procurement of Official and Utility Vehicles for Government Agencies	491,000,000.00	274,820,375.00	55.97	219,501,562.49
010114	Construction and Renovations	674,000,000.00	177,050,902.49	26.27	0.00
011100100201	Deputy Governor's Office	11,000,000	16,856,116.17	153.24	13,708,307.99
010000	Deputy Governor's Office Special Expenditure	11,000,000	16,856,116.17	153.24	13,708,307.99
011100100400	Due Process & Project Monitoring Bureau	25,000,000	24,959,350.23	99.84	25,043,516.36
060312	Special Expenditure	25,000,000	24,959,350	99.84	25,043,516.36
011100100700	Pilgrim Welfare Agency	0.00	0.00	0.00	0.00
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t	0.00	0.00	0.00
011100800100	State Emergency Management Agency	100,000,000	45,055,367.44	45.06	71,222,257.00
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	45,055,367.44	45.06	71,222,257.00
011101300100	Administration & Finance Directorate	160,000,000	80,577,985.77	50.36	31,301,064.22
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	50,000,000	11,626,954.49	23.25	21,301,064.22
010002	Administration & Finance (Special Expenditure)	100,000,000	68,951,031.28	68.95	0.00
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	0.00	0.00	10,000,000.00
010041	Support to Galaxy II Operations	0.00	0.00	0.00	0.00
011101300600	Chieftaincy & Religious Affairs Department	3,061,634,000	1,759,399,028.60	57.47	1,525,491,896.56
010038	Religious Affairs Projects	3,061,634,000	1,759,399,028.60	57.47	1,525,491,896.56
011101800100	Special Service Directorate	165,000,000	96,662,501.58	58.58	0.00
010014	Provision Security Installations and Equipment	165,000,000	96,662,501.58	58.58	0.00
011200100100	State House of Assembly	492,000,000	99,075,476.19	20.14	58,497,000.00
010010	House of Assembly Project & Other Asset Acquisitions	492,000,000	99,075,476.19	20.14	58,497,000.00
020505	House of Assembly Speaker's and Deputy Speaker's Residences	0.00	0.00	0.00	0.00
020506	Legislative Quarters / Residences	0.00	0.00	0.00	0.00
012500100100	Office of the Head of State Civil Service	2,500,000	2,500,000.00	100.00	7,624,828.00
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	2,500,000	2,500,000	100.00	7,624,828.00
012500100400	Directorate of Salary and Pension Administration	7,500,000	7,500,000.00	0.00	0.00
010037	Salary and Pension Administration (Special Expenditure)	7,500,000	7,500,000	0.00	0.00
012500100500	Manpower Development Institute	20,000,000	0.00	0.00	0.00
010016	Manpower Development Institute Projects & Programmes	20,000,000	0.00	0.00	0.00
014000100100	Office of the Auditor General	16,000,000	15,962,991.87	99.77	0.00
010018	Office For Resident Auditors	16,000,000	15,962,991.87	99.77	0.00
014000200100	Directorate of Local Government Audit	30,000,000	0.00	0.00	16,651,610.00
010006	Directorate Of Local Government Audit Programmes	30,000,000	0.00	0.00	16,651,610.00
014700100100	Civil Service Commission	5,000,000	4,909,987.33	98.20	5,340,815.00
010007	Civil Service Commission (Special Expenditure)	5,000,000	4,909,987.33	98.20	5,340,815.00
014700200100	Local Government Service Commission	20,000,000	0.00	0.00	15,000,000.00
010008	Local Government Service Commission (Special Expenditure)	20,000,000	0.00	0.00	15,000,000.00
014800100100	State Independent Electoral Commission	20,000,000	0.00	0.00	0.00
010009	State Independent Electoral Commission Headquarters	20,000,000	0.00	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2021
Supplementary Notes to Financial Statement
CAPITAL EXPENDITURE [ECONOMIC SECTOR DETAILS]

ORGANIZATION/ ECONOMIC CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021	ACTUAL EXPENDITURE 2021	% VARIANCE	ACTUAL EXPENDITURE 2020
02	ECONOMIC	52,095,287,000	31,979,096,150.38	61.39	21,201,207,705.710
021500100100	Ministry of Agriculture & Natural Resources	2,136,680,000	1,016,108,997.88	47.56	67,833,300.00
020009	Food and Nutrition Agric. Support & Interventions	5,000,000	860,803.74	17.22	0.00
020010	Agricultural Planning and Information System Development	7,000,000	1,664,987.16	23.79	0.00
020012	Farm Settlements and Farm Clusters Development and Support	0.00	0.00	0.00	0.00
020014	Field Crop Protection and Termite Control	20,000,000	5,904,301.03	29.52	0.00
020015	Horticultural Crops Development	7,000,000	0.00	0.00	0.00
020016	Fertilizer Procurement	100,000,000	30,530,053.17	30.53	0.00
020017	Crop Rehabilitation Programme	1,130,000,000	775,532,161.25	68.63	0.00
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	4,388,056.00	43.88	0.00
020020	Veterinary Clinics	10,000,000	0.00	0.00	0.00
020022	Disease Control and Eradication Scheme	30,000,000	4,500,500.00	15.00	7,104,800.00
020026	Livestock Investigation and Breeding Centres	459,680,000	154,832,506.23	33.68	53,512,000.00
020028	Fish Seedling Multiplication				
020029	Artisan Fisheries Development	7,000,000	0.00	0.00	0.00

020030	Meat Inspection and Hygiene Promotion	44,000,000	7,886,629.30	17.92	0.00
020031	Avian Influenza Control Project	5,000,000	0.00	0.00	340,000.00
020033	Borehole - Based Minor Irrigation Scheme	300,000,000	30,009,000.00	10.00	6,276,500.00
020038	Agricultural Shows and Exhibitions	2,000,000	0.00	0.00	600,000.00
021502102100	Jigawa State Agricultural Research Institute	55,000,000	25,546,173.23	46.45	8,324,202.25
020011	Jigawa State Agricultural Research Institute	55,000,000	25,546,173.23	46.45	8,324,202.25
021510200100	Jigawa State Agricultural & Rural Development Authority	9,566,500,000	3,193,604,307.80	33.38	2,177,551,383.08
020000	Agricultural Development and Extension (JARDA)	550,000,000	471,638,753.51	85.75	1,126,877,706.19
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	1,884,149,558.45	144.93	410,617,162.99
020002	Fadama III Development Project (World Bank)	1,700,000,000	24,106,352.69	1.42	22,555,307.83
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	72,051,691.80	2.88	32,405,319.07
020004	Agricultural Transformation Support Project (AfDB)	3,450,000,000	741,657,951.35	21.50	585,095,887.00
020007	Food & Nutrition (Agric-related) Programme	2,500,000	0.00	0.00	0.00
020008	Sasakawa Agricultural Support Projects	24,000,000	0.00	0.00	0.00

020037	National Programme for Food Security	40,000,000	0.00	0.00	0.00
021511511500	Farmers And Herdsman Board	125,000,000	21,410,321.25	17.13	12,777,900.00
020032	Development Of Farm Settlement and Grazing Reserves	125,000,000	21,410,321.25	17.13	12,777,900.00
022000100100	Ministry of Finance & Economic Planning	510,000,000	59,947,004.13	11.75	112,712,013.14
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	0.00	0.00	0.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000	1,530,255.35	30.61	
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	58,416,748.78	11.68	112,712,013.14
022000300100	Budget and Economic Planning Directorate	1,143,000,000	187,623,517.50	16.42	302,323,856.99
010025	Social and Economic Studies and Research	8,000,000	0.00	0.00	0.00
010026	Budget Computerization and SIFMIS Project	5,000,000	0.00	0.00	0.00
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	0.00	0.00	0.00
010029	SOCU State Social Register Development and Maintenance	50,000,000	8,725,950.00	17.45	13,550,000.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	0.00	0.00	0.00
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	6,065,400.00	24.26	0.00

010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	550,000,000	172,832,167.50	31.42	288,773,856.99
022000800100	State Internal Revenue Service	55,000,000	10,533,401.10	19.15	20,300,000.00
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	50,000,000	10,533,401.10	21.07	20,300,000.00
010023	Internal Revenue Service Security Documents	0.00	0.00	0.00	0.00
010024	Internal Revenue Service Stamp Duty Machine	5,000,000	0.00	0.00	0.00
022001200100	Jigawa State Bureau of Statistics	20,201,000	1,334,125.32	6.60	0.00
010027	Statistical Surveys and Publications	20,201,000	1,334,125.32	6.60	0.00
022200100100	Ministry of Commerce, Industries and Co-operatives	2,974,411,000	122,468,905.00	4.12	170,735,112.74
020050	Business Development Support Services	1,722,000,000	67,869,561.91	3.94	1,932,000.00
020053	Maigatari Trade - Free Zone Project		0.00	0.00	46,328,764.09
020054	Major Markets Development	140,274,000	6,456,000.00	4.60	1,997,235.25
020055	Consumer Protection Committee Activities	22,300,000	10,378,639.91	46.54	11,727,000.00
020064	Tourism Promotion Activities	12,000,000	11,535,950.00	96.13	41,600,697.97
020066	Trade Fairs, Road Shows and Business Promotion Support	10,000,000	10,601,753.18	106.02	0.00
020067	Nigeria-Niger Economic and Trade Development Corridor	4,000,000	4,120,500.00	103.01	0.00
020070	Establishment of Industrial Cluster Layouts	1,063,837,000	11,506,500.00	1.08	67,149,415.43
022200100200	Mineral Resources Development Agency	51,300,000	26,327,408.00	51.32	10,690,000.00

020062	Raw Materials Display Centre	6,800,000	1,654,876.44	24.34	10,690,000.00
020063	Solid Minerals Development	44,500,000	24,672,531.56	55.44	0.00
022200100300	State Investment Promotion Agency	168,580,000	24,794,456.47	14.71	12,007,192.00
020068	Investment Promotion / One-Stop-Shop Support Services	168,580,000	24,794,456.47	14.71	12,007,192.00
022700600100	Directorate of Economic Empowerment	1,239,560,000	1,161,434,325.65	93.70	535,877,487.04
020056	Development and Support to Business Cooperatives for Economic Empowerment	126,700,000	119,453,030.81	94.28	410,704,797.23
020057	Development and Maintenance of Skills Acquisition Centers	29,390,000	23,753,951.24	80.82	61,191,397.93
020058	Micro Credit and Business Start-ups Support	233,780,000	217,943,705.15	93.23	0.00
020060	Agro-Processing Equipment Leasing	749,690,000	713,529,687.00	95.18	41,914,873.88
020061	Women and Youths Artisans and Skills Development Initiatives	100,000,000	86,753,951.45	86.75	22,066,418.00
023400100100	Ministry of Works & Transport	21,904,415,000	15,053,982,397.40	68.73	13,586,772,369.69
020300	Construction Of Bridges and Major Culverts	300,000,000	33,398,151.75	11.13	492,012,929.77
020301	Upgrading Of Rural (Feeder) Roads	441,595,000	72,806,602.37	16.49	912,126,632.04
020302	Road and Other Projects Consultancies	317,500,000	291,883,834.03	91.93	365,277,811.29
020303	Babura - Yarkirya Road	0.00	0.00	0.00	154,278,760.33
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	0.00	0.00	0.00	0.00

020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	206,000,000	0.00	0.00	0.00
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	0.00	0.00	0.00	0.00
020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	3,250,905,000	3,235,933,944.19	99.54	3,181,389,789.80
020314	Kijawal - Dabi Road	240,000,000	0.00	0.00	0.00
020315	Bamaina - Zazika Roads	0.00	0.00		
020317	Kwanar Medi - Danzomo - Garki Road	0.00	0.00	0.00	1,646,872,578.42
020318	Girimbo - Gantsa - Sara Road	0.00	0.00	0.00	
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	0.00	0.00	0.00	5,711,784.75
020320	Balago - Dumadumin Toka Road	0.00	0.00	0.00	561,322,658.62
020321	Gudicin - Aguyaka Road	0.00	0.00	0.00	178,618,334.04
020324	State Capital Road Networks	2,605,000,000	2,047,306,068.19	78.59	1,418,492,460.95
020325	Construction of Township Roads	3,791,000,000	2,575,291,028.76	67.93	2,516,870,449.35
020328	Feeder Roads Project	34,312,000	0.00	0.00	720,927,729.29
020329	Dutse Airport Projects	200,000,000	0.00	0.00	216,784,270.02
020331	State Driving School	20,000,000	0.00	0.00	6,000,000.00
020332	Vehicle Inspection Office Operations	10,000,000	0.00	0.00	0.00
020334	Ringim - Facawa - Doko Road	1,367,000,000	1,413,412,019.09	103.40	0.00
020335	Kwanar Kuka - Tafa Road	36,000,000	0.00	0.00	0.00
020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	198,000,000	0.00	0.00	0.00

020337	Gwaram - Basirka Road	4,627,488,000	4,556,271,076.99	98.46	506,188,258.07
020338	Hadejia - Garun Gabas Road	12,000,000	0.00	0.00	0.00
020339	Maigatari - Babura Road	198,000,000	0.00	0.00	0.00
020340	Gunka - Sabon Garin 'Ya'ya Road		0.00	0.00	0.00
020341	Arbus - Girbobo Road	199,000,000	0.00	0.00	0.00
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	198,000,000	0.00	0.00	0.00
020343	Daguma - Garin Kosau Road	200,000,000	0.00	0.00	0.00
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	193,000,000	0.00	0.00	0.00
020345	Koko - Fayamfayam Road	498,000,000	249,899,584.27	50.18	0.00
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	199,500,000	0.00	0.00	0.00
020516	Provision Of Street Lights In Urban Centres	2,422,115,000	543,237,648.60	22.43	529,475,245.56
020517	Dutse Street Lights	140,000,000	34,542,439.16	24.67	174,422,677.39
023400400100	Jigawa Roads Maintenance Agency	2,920,000,000	888,712,103.06	30.44	299,439,502.94
020322	Special Roads Routine Maintenance	2,025,000,000	630,370,054.41	31.13	215,214,709.23
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	670,000,000	258,342,048.65	0.00	84,224,793.71
020326	Maintenance of Township Roads	225,000,000	0.00	0.00	0.00

023400800300	Rural Electricity Board	1,214,265,000	1,598,308,531.42	131.63	464,812,960.25
020100	New Rural Electrification Projects	522,000,000	537,603,920.30	102.99	264,685,035.62
020101	Completion Of Ongoing Electrification Projects	170,000,000	144,086,843.22	84.76	187,135,103.06
020102	Maintenance / Upgrading Of Existing Electrification Projects	422,265,000	403,441,475.95	95.54	12,992,821.57
020103	State Independent Power Plants (IPP) Projects	0.00	0.00	0.00	0.00
020104	Electrification Projects Plants and Equipments	100,000,000	513,176,291.95	0.00	0.00
023400900100	Fire Service Directorate	44,000,000	0.00	0.00	12,906,899.60
010012	Procurement Of Fire Fighting Vehicles and Equipment	24,000,000	0.00	0.00	12,906,899.60
010013	State Fire Service Headquarter	20,000,000	0.00	0.00	0.00
025200100100	Ministry of Water Resources	876,500,000	827,136,717.89	94.37	626,794,660.24
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	310,000,000	297,526,321.54	95.98	341,205,971.95
020421	Greater Dutse Water Supply Scheme	430,000,000	414,983,706.30	96.51	285,588,688.29
020422	Rehabilitation Of Existing Dams	84,000,000	73,976,528.94	88.07	0.00
020423	Hydro-Metrological Stations	17,013,000	16,896,542.34	99.32	0.00
020426	Water Sector Policy Planning, Monitoring and Evaluation	35,487,000	23,753,618.77	66.94	0.00

025210200100	Jigawa State Water Board	1,476,200,000	1,114,386,800.07	75.49	519,966,244.11
020413	Shuwarin Water Supply Scheme	2,600,000	0.00	0.00	0.00
020414	Water Supply To New Layouts and Low Cost Housing Estates.	13,000,000	0.00	0.00	0.00
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	1,289,000,000	1,056,279,975.37	81.95	400,678,281.32
020416	Rehabilitation Of Existing Urban Water Supply Schemes	52,000,000	0.00	0.00	11,879,610.00
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	10,400,000	0.00	0.00	56,330,620.51
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	91,000,000	58,106,824.70	63.85	51,077,732.28
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	15,600,000	0.00	0.00	0.00
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	1,300,000	0.00	0.00	0.00
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	1,300,000	0.00	0.00	0.00
025210300100	Rural Water Supply and Sanitation Agency	2,509,200,000	1,997,155,167.58	79.59	998,423,087.29
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	179,000,000	0.00	0.00	26,876,834.91
020401	Rural Water Supply Projects	1,359,200,000	1,247,871,219.89	91.81	724,167,117.95
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	0.00	0.00	0.00

020403	Water Sanitation and Hygiene Promotion	91,000,000	51,754,695.13	56.87	47,379,134.43
020427	PE-WASH Programme and Projects	875,000,000	697,529,252.56	79.72	200,000,000.00
025210400100	Small Town Water Supply Agency	1,948,000,000	1,394,078,331.36	71.56	1,061,800,436.47
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	275,000,000	268,451,093.51	97.62	83,081,354.22
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	0.00	0.00	0.00	19,078,054.80
020407	Establishment Of New Motorised Water Schemes In Small Towns	0.00	0.00	0.00	26,488,014.00
020408	Installation Of Solar Based Power Plants	1,632,000,000	1,057,156,136.65	64.78	921,107,518.45
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	41,000,000	68,471,101.20	167.00	0.00
020412	Power Connection To Water Supply Schemes	0.00	0.00	0.00	12,045,495.00
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	709,000,000	639,047,148.58	90.13	97,214,071.61
020500	New Government House (Existing & Additional Structures and Facilities)	0.00	0.00	0.00	0.00
020501	Commissioners Residences (G-9 Quarters)	10,000,000	6,739,399.75	0.00	0.00
020507	Provision of SSG and HOS Official Residences	0.00	0.00	0.00	724,470.51
020518	Land and Property Compensation	300,000,000	279,592,024.65	93.20	10,980,215.15

020519	Systematic Land Registration and Land Management Information System	70,000,000	66,233,541.01	94.62	1,690,000.00
020520	Development Of Layouts and Acquired Lands	14,000,000	4,240,163.22	30.29	7,076,247.98
020521	Aerial Photography and Mapping	2,000,000	0.00	0.00	3,257,000.00
020522	Acquisition Of Lithographic and Survey Equipment	5,000,000	0.00	0.00	0.00
020523	Ministry Of Lands Headquarters and Zonal Land Registries	28,000,000	14,391,965.96	51.40	0.00
020524	Legislative Staff Quarter, Dutse	110,000,000	99,873,915.55	90.79	73,486,137.97
020526	Establishment of GIS Unit	170,000,000	167,976,138.44	98.81	
026000200100	Jigawa State Housing Authority	357,800,000	295,117,699.99	82.48	81,847,026.27
020502	Low Cost Housing Scheme	107,800,000	72,106,862.42	66.89	50,313,414.00
020503	Commercial Low-cost Housing Scheme	250,000,000	223,010,837.57	89.20	31,533,612.27
026000300100	Urban Development Board	40,060,000	0.00	0.00	20,098,000.00
020511	Development of Master Plan For Urban Centres	19,000,000	0.00	0.00	20,098,000.00
020513	Urban Development Engineering Workshop. Equipment and Materials	3,410,000	0.00	0.00	0.00
020515	Urban Development Plants & Development Control Equipment and Materials	17,650,000	0.00	0.00	0.00
026000400100	Dutse Capital Development Authority (DCDA)	50,615,000	39,438,500.00	77.92	0.00
020514	State Capital Development Projects	50,615,000	39,438,500.00	77.92	0.00
026000400100	Dutse Capital Development Authority (DCDA)	0.00	0.00	0.00	0.00
020514	State Capital Development Projects	0.00	0.00	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2021
Notes to Financial Statement No. 15C
CAPITAL EXPENDITURE [LAW & JUSTICE SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021	ACTUAL YEAR 2021 N	% VARIANCE	ACTUAL YEAR 2020 N
03	LAW AND JUSTICE	1,277,000,000	474,054,989.91	37.12	257,612,815.64
031800500100	High Court of Justice	473,000,000	317,628,364.63	67.15	132,301,284.64
020504	High Court Judge Houses	31,000,000	24,466,887.01	78.93	0.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	44,000,000	25,129,543.64	57.11	24,464,351.40
040003	High Court Of Justice (Special Expenditure)	398,000,000	268,031,933.98	67.34	107,836,933.24
031800600100	Sharia Court of Appeal	704,000,000	156,426,625.28	22.22	125,311,531.00
020509	Renovation Of Shari'a Courts Residences	174,000,000	59,876,125.28	34.41	12,811,281.56
040004	Sharia Courts Structures	230,000,000	96,550,500.00	41.98	42,823,873.00
040005	Sharia Court Of Appeal (Special Expenditure)	300,000,000	0.00	0.00	69,676,376.44
031801100100	Judicial Service Commission	40,000,000	0.00	0.00	0.00
040001	Judicial Service Commission Headquarters	40,000,000		0.00	0.00
032600100100	Ministry of Justice	60,000,000	0.00	0.00	0.00
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	14,675,291.33	24.46	0.00

JIGAWA STATE FINANCIAL REPORT, 2021

Notes to Financial Statement No. 15D

CAPITAL EXPENDITURE [SOCIAL SECTOR DETAILS]

ORGANIZATION/ ECONOMIC CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021 N	ACTUAL YEAR 2021 N	PERCENTAGE VARIANCE	ACTUAL YEAR 2020 N
05	SOCIAL	42,850,245,000	25,634,470,451	59.82	18,467,483,101.03
051400100100	Ministry of Women Affairs & Social Development	262,500,000	179,203,328.30	68.27	1,455,000.00
060300	Women Development Programme	149,000,000	128,281,609.32	86.10	1,455,000.00
060301	Reformatory School K/Hausa	47,000,000	0.00	0.00	0.00
060302	Child Development Programme	13,500,000	11,835,600.00	87.67	0.00
060304	Planning Research & Statistics for Women and Social Development	4,000,000	0.00	0.00	0.00
060306	V V F Hostel Jahun	5,000,000	0.00	0.00	0.00
060308	Hospital-Based & Zonal Social Welfare Operations	34,000,000	32,625,545.76	95.96	0.00
060314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000	6,460,573.22	64.61	0.00
051400100200	Jigawa State Rehabilitation Board	1,471,000,000	942,300,355.38	64.06	385,000,000.00
060310	Social Assistance & Social Welfare Program Activities	1,445,000,000	933,780,255.28	64.62	385,000,000.00
060311	Social Rehabilitation Programme Activities	26,000,000	8,520,100.10	32.77	0.00
051700100100	Ministry of Education, Science & Technology	3,270,424,000	2,380,646,759.94	72.79	3,806,650,653.92
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	2,150,000,000	1,667,053,324.63	77.54	1,537,695,177.17

060015	Procurement Schools Furniture for Senior Secondary Schools	115,340,000	110,376,440.00	95.70	5,848,066.64
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060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	520,000,000	360,417,298.18	69.31	377,338,171.00
060017	Ministry of Education State Headquarters and Zonal Offices	10,000,000	3,000,000.00	30.00	215,559,779.94
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	0.00	0.00	0.00	1,286,535,114.52
060038	Establishment of Jigawa State College of Remedial Studies, Babura	267,084,000	105,502,059.29	39.50	376,349,344.65
060045	Education Sector Planning, Research & Statistics	15,000,000	10,834,342.11	72.23	0.00
060046	Senior Secondary Teacher Capacity Development	193,000,000	123,463,295.73	63.97	7,325,000.00
051700100200	State Educational Inspectorate & Monitoring Unit	24,500,000	0.00	0.00	0.00
060040	State Educational Inspectorate and Monitoring Unit Programme	24,500,000		0.00	0.00
051700300100	State Universal Basic Education Board	10,495,475,000	5,061,211,274.43	48.22	4,961,135,465.34
060002	Basic Education - Provision Primary & Junior Secondary Structures	3,380,000,000	1,824,248,660.48	53.97	2,325,871,957.37
060004	Basic Education Teacher Quality Improvement Activities	70,000,000	31,109,408.44	44.44	9,000,000.00
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	562,782,000	558,823,236.31	99.30	0.00
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	840,150,000	441,226,087.95	52.52	582,568,617.94

060007	Procurement of Instructional Materials	328,400,000	156,446,495.92	47.64	0.00
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060008	Basic Education Food and Nutrition Interventions and Support	5,000,000		0.00	
060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	344,000,000	296,865,421.18	86.30	125,387,037.83
060039	Special (Basic) Education Programme	90,000,000	25,910,421.14	28.79	0.00
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	76,951,753.65	48.09	0.00
060044	Basic Education School Furniture (Procurement & Repairs)	897,643,000	499,990,136.14	55.70	593,028,438.90
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	3,817,500,000	1,149,639,653.22	30.11	1,325,279,413.30
051700800100	Library Board	50,500,000	27,787,044.59	55.02	0.00
060033	Development of Libraries	50,500,000	27,787,044.59	55.02	0.00
051701000100	Agency for Mass Education	80,001,000	45,882,704.28	57.35	70,445,905.22
060032	Adult Mass Literacy Programme	54,533,000	26,986,200.00	49.49	36,369,751.28
060034	Basic and Post Literacy Remedial & Continuing Education	20,468,000	16,695,704.28	81.57	29,826,509.50
060035	Women Vocational Education Centres	5,000,000	2,200,800.00	44.02	4,249,644.44
051701100100	Nomadic Education Agency	282,700,000	293,813,103.94	103.93	44,278,710.04
060011	Nomadic Basic Education Projects (Structures and Facilities)	200,250,000	178,501,078.80	89.14	841,090.85
060012	Nomadic Basic Education (Furniture and Instructional Materials)	82,450,000	115,312,025.14	139.86	43,437,619.19
051701800100	Jigawa State Polytechnic	798,000,000	686,837,820.95	86.07	490,543,624.70
060027	Jigawa State Polytechnic Projects	798,000,000	686,837,820.95	86.07	490,543,624.70
051701800200	Bilyaminu Usman Polytechnic Hadejia	475,414,000.00	611,137,544.74	128.55	408,430,460.49
060030	Binyaminu Usman Polytechnic Programmes	475,414,000.00	611,137,544.74	128.55	408,430,460

051701900100	Jigawa State College of Education	540,423,000	1,096,435,431.04	202.88	713,589,095.39
060025	College Of Education (Projects and Programmes)	540,423,000	1,096,435,431.04	202.88	713,589,095.39
051702100100	Sule Lamido University	3,735,000,000	1,861,250,525.08	49.83	1,686,607,630.34
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	3,735,000,000	1,861,250,525.08	49.83	1,686,607,630.34
051705500100	Science & Technical Education Board	427,650,000	279,502,879.48	65.36	139,558,185.60
060019	Science and Technical Schools Structures and Facilities	243,650,000	123,546,259.00	50.71	91,013,590.19
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	30,000,000	24,790,317.86	82.63	13,875,224.41
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	0.00	0.00	34,669,371.00
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	149,000,000	131,166,302.62	88.03	0.00
051705600100	Jigawa State Scholarship Board	0.00	0.00	0.00	0.00
010005	Special Expenditure (Scholarship Board)	0.00	0.00	0.00	0.00
051705600200	Dutse Model / Capital School	87,524,000	33,898,125.42	38.73	0.00
060018	Dutse Model & Capital Schools Projects	87,524,000	33,898,125.42	38.73	0.00
051706000100	Jigawa State College of Education and Legal Studies	597,000,000	113,939,789.49	19.09	0.00
060028	College Of Islamic Legal Studies Programmes	597,000,000	113,939,789.49	19.09	0.00

051706100100	Institute of Information Technology	165,500,000	159,424,149.59	96.33	4,193,082.50
060029	Institute For Information Technology Projects	165,500,000	159,424,149.59	96.33	4,193,082.50
051706300100	Islamic Education Bureau	657,861,000	527,454,496.06	80.18	263,645,880.12
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures	642,861,000	512,458,245.59	79.72	263,645,880.12
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	15,000,000	14,996,250.47	99.98	0.00
051706400100	Bamaina Academy	50,000,000	15,421,642.00	30.84	12,150,269.00
060009	Bamaina Academy Projects	50,000,000	15,421,642.00	30.84	12,150,269.00
051706500100	Jigawa State College of Remedial Studies	144,000,000	64,530,944	44.81	0.00
060041	Jigawa State College of Remedial Studies Projects & Programmes	144,000,000	64,530,943.51	44.81	0.00
052100100100	Ministry of Health	14,903,402,000	9,744,116,713.78	65.38	4,506,173,108.53
060204	Establishment Of Operational Research Unit	20,000,000	0.00	0.00	0.00
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	316,268,134.66	52.71	833,902,563.30
060211	Malaria Control Booster Programme	10,000,000	5,177,378.67	51.77	0.00
060212	HIV / AIDS Control Complementary Programme	27,000,000	0.00	0.00	0.00
060213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000	0.00	0.00	0.00
060216	Health Management Information Dbase Development	14,000,000	0.00	0.00	0.00

060218	Improvement Of General Hospitals	6,276,400,000	3,979,165,047.33	63.40	1,602,331,683.37
060219	Ophthalmic Unit In Some General Hospitals	10,000,000	0.00	0.00	0.00
060220	Psychiatric Hospital Kazaure	10,000,000	0.00	0.00	600,001.50
060221	Primary Eye Care Onchocerciasis	20,000,000	17,032,450.00	85.16	0.00
060222	Jigawa State Drug Management Agency (J I M S O)	46,000,000	43,711,471.46	95.02	1,586,000.00
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	3,337,700,000	1,704,879,400.33	51.08	666,595,131.17
060225	Free Maternal and Child Health Programme in Secondary Hospitals	650,000,000	437,146,953.77	67.25	786,133,195.15
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	480,000,000	17,679,343.26	3.68	0.00
060228	College Of Nursing & Midwifery B/Kudu	74,000,000	17,481,540.50	23.62	10,998,750.00
060229	School Of Health Technology Jahun	57,500,000	31,545,375.55	54.86	0.00
060230	School Of Nursing Hadejia	55,000,000	11,917,521.02	21.67	5,145,656.25
060231	School of Midwifery Babura Projects	1,385,802,000	684,311,913.70	49.38	77,840,096.18
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,500,000,000	2,284,189,333.16	152.28	0.00
060234	Infectious Diseases Hospital	300,000,000	193,610,850.37	64.54	521,040,031.61
052100200100	Jigawa State Agency for the Control of AIDS	50,000,000	14,784,530.20	29.57	11,585,000.00
060210	SACA HIV / AIDS Control Programme	50,000,000	14,784,530.20	29.57	11,585,000.00

052100300100	Primary Health Care Development Agency	2,258,174,000	938,738,414.60	41.57	522,951,533.53
060201	Upgrading Of Primary Health Centres	655,262,000	556,355,878.50	84.91	156,426,776.41
060202	Primary Health Care Programmes / Projects	37,712,000	18,692,668.25	49.57	27,300,350.00
060203	PHCD Health System Programmes	13,200,000	7,800,000.00	59.09	1,418,000.00
060207	Supplementary Immunization Activities	610,000,000	194,507,916.00	31.89	158,781,446.00
060208	Food and Nutrition (Health) Programme Activities	310,000,000	0.00	0.00	96,092,261.24
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	0.00	0.00	82,932,699.88
060235	Family Planning Services	20,000,000	7,628,000.00	38.14	0.00
060236	Development of Ward Level Facilities for Basic Health Care Provision	490,000,000	153,753,951.85	31.38	0.00
052111600100	Rasheed Shekoni Specialist Hospital	10,000,000	8,547,145.12	85.47	0.00
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000	8,547,145.12	85.47	0.00
052300100100	Ministry of Information Youths, Sports and Culture	87,000,000	67,064,995.10	77.09	53,159,206.59
010100	Public Enlightenment and Information Equipment	3,400,000	2,838,667.69	83.49	0.00
010101	Social Re-Orientation & Mobilization	66,600,000	49,316,753.78	74.05	48,254,206.59
010111	Fanisau NYSC Permanent Orientation Camp	12,000,000	11,662,820.41	97.19	4,905,000.00
010113	Nutrition Intervention (Information Related Activities)	5,000,000	3,246,753.22	64.94	0.00

052300200100	History and Culture Bureau	9,000,000	4,152,378.75	46.14	0.00
010105	Archives and Reference Library	4,000,000	0.00	0.00	0.00
010106	Open Air Theatre Dutse	3,000,000	2,943,875.31	98.13	0.00
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	1,208,503.44	60.43	0.00
052300300100	Jigawa State Television	39,950,000	28,799,378.36	72.09	112,291,469.01
010103	Jigawa State Broadcasting Corporation (Television)	39,950,000	28,799,378.36	72.09	112,291,469.01
052300400100	Jigawa State Broadcasting Corporation (Radio)	23,064,000	13,483,551.25	58.46	16,119,625.00
010102	Jigawa State Broadcasting Corporation (Radio)	23,064,000	13,483,551.25	58.46	16,119,625.00
052300500100	Jigawa State Printing Press	10,000,000	0.00	0.00	0.00
010104	Government Printing Press	10,000,000	0.00	0.00	0.00
052300700100	Jigawa State Sports Council	48,600,000	29,758,604.54	61.23	10,312,575.17
010108	Stadium and Sports Development	40,000,000	27,746,951.33	69.37	10,312,575.17
010109	Improvement Of Hadejia Township Stadium	8,600,000	2,011,653.21	23.39	0.00
053500100100	Ministry of Environment	1,750,583,000	376,129,935.32	21.49	244,841,120.54
060100	Forest Nurseries Development and Production Of Seedlings	31,000,000	23,474,720.40	75.72	27,519,137.80
060101	Forest Shelterbelt and Natural Forest Reserve Development	7,000,000	7,000,000.00	100.00	6,272,630.00
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	2,000,000	2,370,000.00	118.50	6,822,354.07
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	7,000,000	6,931,342.11	99.02	0.00

060104	Environmental Research and Data Base Development	10,000,000	8,931,416.47	89.31	12,789,406.00
060105	Second Forestry Project Structures & Facilities	2,000,000	1,972,718.26	98.64	0.00
060107	Natural Lakes Conservation	20,000,000	15,534,219.44	77.67	25,791,795.33
060108	Nature Conservation Programme	5,000,000	0.00	0.00	
060111	Pollution Control Program	2,000,000	0.00	0.00	4,378,500.00
060112	Dutse Erosion Control	100,000,000	29,500,100.00	29.50	
060116	Flood and Erosion Control Projects / Structure	364,583,000	80,415,418.64	22.06	154,550,873.03
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	1,200,000,000	200,000,000.00	16.67	6,716,424.31
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	25,000,000	14,015,811.25	56.06	0.00
060110	Environmental Health & Sanitation Services	20,000,000	14,015,811.25	70.08	0.00
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	0.00	0.00	0.00
053505600100	Alternative Energy Agency	15,000,000	14,201,074.30	94.67	2,365,500.00
060115	Bio-Mass and other Renewable Energy Development	15,000,000	14,201,074.30	94.67	2,365,500.00
055100100100	Ministry Of Local Government	5,000,000	0.00	0.00	0.00
010004	Ministry For Local Government Special Expenditure and Projects	3,000,000	0.00	0.00	0.00
020510	Community & Self-Help Development Support	2,000,000	0.00	0.00	0.00
020525	Ward Level Community-Driven Development Interventions	0.00	0.00	0.00	0.00
020525	Ward Level Community-Driven Development Interventions	0.00	0.00	0.00	0.00

ADDENDUM

This Financial Statement superceded the one published earlier as the revenue was understated some non-tax revenues were not recognized, hence an addendum to the Audited Financial statement as follows:

NON-TAX REVENUE	ADJUSTED	INITIAL 2021	BUDGET	VARIANCE	ACTUAL (2020)
Licences	30,396,313.05	27,949,398.05	31,950,000.00	-1,553,686.95	24,609,000.00
Fees	2,880,497,453.17	1,447,304,874.69	7,541,570,000.00	-4,661,072,546.83	1,138,688,696.00
Fines	38,225,540.40	32,200,340.40	8,900,000.00	29,325,540.40	1,563,025.00
Sales	3,238,574,222.86	3,223,226,422.86	3,446,485,000.00	-207,910,777.14	1,527,806,358.00
Earnings	295,967,679.18	374,620,154.18	274,450,000.00	21,517,679.18	310,346,849.00
Rent of Government Buildings	59,124,455.55	20,679,705.55	6,320,000.00	52,804,455.55	31,085,075.00
Rent on Land and Others	296,356,838.12	68,924,299.12	3,285,000,000.00	-2,988,643,161.88	61,116,837.00
Repayments and Refunds	4,541,890,276.68	4,355,734,379.68	4,604,481,000.00	-62,590,723.32	190,369,403.26
Interest Earned	361,866,088.36	361,866,088.36	350,000,000.00	11,866,088.36	221,737,032.91
Reimbursement	28,152,419,240.58	28,152,419,240.58	31,020,736,000.00	-2,868,316,759.42	35,301,131,971.85
TOTAL	39,895,318,107.95	38,064,924,903.47	50,569,892,000.00	-10,674,573,892.05	38,808,454,248.02

All the same investment in private companies amounting to ₦1,500,000,000.00 was not recognized on the earlier Audited Financial Statements and also Grants and Loans to other Government's Agencies stands at ₦1,275,187,735.87.

The Closing Balance of Cash and its Equivalent as at 31st December, 2021 was ₦16,735,538,244.70.

Prepared by:	SANI LAHIAN	Date:	27 th July 2022
Approved by:	AMINU SULE	Date:	27/07/2022
Received by:	HADI SAIDU	Date:	28/07/2022

SIGN _____ DATE _____

Signature and Stamp