



OFFICE OF THE ACCOUNTANT GENERAL
DUTSE - JIGAWA STATE

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER, 2023



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC PLANNING

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

Ref: MOF/AG/SIFMIS/2023/VOL.1/217

Date: 19th Sha'aban, 1445
29th February, 2024

RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2023 Financial Statements is within the three years transitional relief period of IPSAS 33 (First Time Adoption of

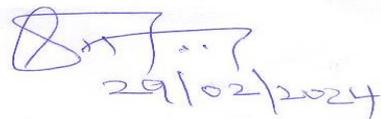
Accrual Basis IPSAS) hence the valuation of legacy assets is still inconclusive as such transitional exemptions still apply.

As the Accountant General, and the State's Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfil these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded to prevent fraud and irregularities with resources are safeguarded.

Efforts were made to ensure that these Financial Statements reflect the true and fair view of the Financial Position of Jigawa State Government as at 31st December 2023 and its Operations for the year ended on that date.

I accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.



Abdullahi S.G Shehu FCA
State Accountant General
(FRCN/2020/002/00000021507)



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JIGAWA STATE GOVERNMENT STATEMENTS OF ACCOUNTING POLICIES.

Summary of Significant Accounting Policies:

1. General Information.

The State Financial information for the year ended 31st December, 2023 were authorized for issue by the Accountant General on 28th February, 2023. Jigawa State Government principal activities are the provision of Infrastructure, Educational, Housing, Justice, Transport, Agricultural and Health services, Waste Management and Emergency services. The State's registered office is located New State Secretariat Complex, Dutse, Jigawa State, Nigeria.

2.1 Statement of compliance with IPSAS and transitional explanations.

The financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption Accrual Basis IPSAS) allows Jigawa State Government a period of up to three years (from January 2021 to December, 2024) to recognise and or measure certain assets and or liabilities.

In its transition to accrual basis IPSASs, Jigawa State Government took advantage of this transitional exemption for its yet to be valued and yet to be recognized assets and liabilities. Co-ordinated efforts are currently being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other infrastructure related MDAs. Verifiable reports of the committee with respect to the number and depreciated fair value assessment of Land, Building, Road Infrastructure and Water Infrastructure shall be aggregated and finally recognized in the year 2024 exclusively Accrual Basis IPSAS Financial Statements.

As a result of the above-mentioned, Jigawa State Government is unable to make an explicit and unreserved statement of compliance with accrual basis IPSASs in preparing its transitional IPSAS financial statements for this reporting period.

The State Financial Statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand sign (₦'000) is not indicated. The accounting policies have been consistently applied to all years presented.

The State financial statements are prepared on an accrual basis.

2.2 The Accounting Policies

A. Measurement Basis

These GPFS have been prepared under the historical cost convention (as modified by revaluation or fair value of certain assets and liabilities where applicable).

- B. The extent to which an state has applied transitional provisions in any IPSAS as may be directed by Governments.
- C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

The accounting year (fiscal year) shall be from 1st January to 31st December in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

- i. All MDA of the Government shall be submitting their transcripts on monthly basis to the SIFMIS on or before 10th of the subsequent month which is consolidated to formulate sole Jigawa State Financial Statements and Report of the Accountant General except GPSE.
- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption Accrual Basis IPSAS) FAAC Technical Subcommittee on IPSAS implementation guideline.
- iii. All the Parastatals other than GPSE are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.

- iv. These Controlling Entities with interest in a GPSE should account for such by presenting it as an Investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position.
- v. These entities are *Jigawa State Agricultural Supply Company, Jigawa State Pharmaceutical Supply Company Limited, Jigawa State Investment and Properties Limited and Jigawa State Savings and Loans Limited.*

5. Comparative Information

The General Purpose Financial Statements shall disclose all numerical information relating to previous period **(2021 and 2020)** simultaneous for comparative purposes.

6. Completeness

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

7. Prudence

There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.

8. Neutrality

The Information on this General Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.

9. Verifiability

The Financial Statements information are presented in the way that assures all the users that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.

10. Understandability

The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better **Understandability**,the report is enhanced where information is classified, characterised and presented clearly and concisely.

11. Budget Figures

The Financial Statements of Jigawa State Government have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2021 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended. , and the 1999 Constitution of the Federal Republic of Nigeria as amended.

The Accounting Framework of the Jigawa State Government focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.

12. Revenue: Non Exchange Transactions

Fees, taxes and fines

- a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.

- b. Other non exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Other operating revenues

- a. Other operating revenues arise from exchange transactions in the ordinary course of the Entity's activities.
- b. Revenues comprise the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of an Entity's activities.
- c. Revenue is shown net of tax, returns, rebates and discounts.

Sales of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually when goods are delivered. The amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

Rendering of services

Revenue from the rendering of services to the state of completion or when the outcome of the transaction can be stately estimated is recognized.

These are measured by reference to the labour hours, cost incurred to date as a percentage of total estimated labour hours or the total cost.

Interest Income

The effective yield method is to be applied in determining the interest income, and the effective yield discounts estimated cash receipts through the anticipated life of the financial assets to the assets net carrying amount. The method applied this yield to the principal outstanding to determine interest income for the period.

Other Revenue / Income

- a. Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.
- b. Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

13. Aid and Grants:

- a. Aid and Grants to an Entity is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.
- b. Grant should be recognised as either in kind (assets, goods or service) or cash.
- c. Assets related grant for which conditions are fully met should be recognised systematically as income in the GPFS to compensate the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

14. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to an Entity are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these dues is not probable.

15. Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

Expenses:

All expenses should be reported on an accrual basis, i.e. all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

16. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

- a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.
- b. To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities.

Under the Defined Contribution Scheme:

- a. Public Entities make pension and national insurance contributions on behalf of employees in line with Pension Act 2014 as amended. The contributions are treated as payments to a defined Contribution Pension Plan.
- b. A defined Contribution Plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFA).
- c. The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
- d. The contributions are recognized as employee benefit expense when they are due.
- e. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available
- f. Interest on Loans:
- g. Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
- h. Interest expense is accrued using the Effective Interest Rate Method.

- i. The Effective Interest Rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount.
- j. The method applies this rate to the Principal outstanding to determine interest expense in each period.

a. Foreign currency transactions:

- i. Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the date of the transactions.
- ii. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.
- iii. Foreign Exchange gains/losses are recognised as income or expenses in the Statement of Financial Performance.
- iv. Gain or loss from the translation of foreign operations result should be recognised in the reserve (translation reserve)

b. Minority Interest

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

17. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

- a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. Investing activities - These are the activities relating to the acquisition and disposal of non-current assets.
- c. Financing activities - These comprise the change in equity and debt capital structure of the PSE.

18. Cash & Cash Equivalent

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash

management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

- b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

19. Accounts Receivable:

a. Receivables from Exchange Transactions

- i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
- ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

b. Receivables from Non-exchange Transactions

- i. Receivables from non-exchange transactions comprise; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract.
- ii. These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fine charged etc.
- iii. These receivables are subsequently adjusted for penalties as they are charged or possible write down as a result of impairment.
- iv. Interest and penalties charged on tax receivables are presented as tax revenue in the Statement of Financial Performance.

20. Prepayments

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.

- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.
- d. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognised as an expense in such periods.
- e. Prepayments not exceeding e.g. N10,000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of Government/Entities)

21. Inventories:

- a. Inventories are valued initially at cost and subsequently at the lower of cost and net realisable value
- b. Cost is determined using the FIFO method
- c. Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of service potentials.
- d. Inventories are reported under Current Assets in the Statement of Financial Position.

21. Loans Granted:

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

23. Investments:

Investments in Associates:

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

- b. An associate is an Entity over which a PSE has a significant influence and that is neither a subsidiary nor a joint venture.
- c. Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate.
- d. The statement of financial performance reflects the share of the results of operations of the associates.
- e. Where there has been a change recognised directly in the equity of the associate, the Investing entity recognises its share of any change and discloses this where applicable, in the statement of changes in net assets/equity.

Investments in Joint Ventures

- a. A PSE's investments in its joint ventures are accounted for using the Equity Method of accounting.
- b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- c. Under the Equity Method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the joint venture.
- d. The statement of Financial Performance reflects the share of the results of operations of the joint venture.
- e. Where there has been a change recognised directly in the equity of the joint venture, an Entity should recognise its share of any changes and discloses this, when applicable, in the Statement of Changes in Net Assets/Equity.

Investment in Controlled Entities (Subsidiaries)

- a. The controlled entities are all entities (including special purpose entities) over which a PSE or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.

- c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- d. Intra-economic entity transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated.
- e. Accounting policies of controlled entities should be consistent with the policies adopted by the controlling entity.

Impairment of Investments

PSE are to determine at each reporting date whether there is any objective evidence as to whether an investment is impaired, if this is the case, the PSE calculates the amount of impairment as being the difference between the recoverable amount of the investment and the carrying value and recognises the amount in the Statement of Financial Performance.

Financial Assets at Fair Value through Net Assets:

Where a PSE uses its surplus cash to purchase short-term investments, the financial assets are classified at initial recognition as Financial Assets at fair value through net assets.

- a. An available-for-sale financial assets are included in Non-Current Assets where a PSE intends to dispose off the investment in a period exceeding 12 months from the reporting date.
- b. Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognised in the Statement of Net Assets/Equity.
- c. Realized gains and losses on Financial Assets at fair value through net assets are recognized in the Consolidated Statement of Financial Performance as income or expense from Financial Assets at fair value through net assets securities.'

- d. Impairment losses on Financial Assets at fair value through Net Assets is calculated using the Effective Interest Method and is recognized in the Consolidated Statement of Financial Performance as part of expenses.
- e. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques.

These include:

- i. The use of recent arm's length transactions,
- ii. Reference to other instruments that are substantially the same
- iii. Discounted cash flow analysis
- iv. Option pricing models
- v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.
- vi. Entities shall ascertain at the date of preparation of each Statement of Financial Report whether there is objective evidence that a Financial Asset or a group of Financial Assets are impaired.
- vii. In the case of equity securities classified as available Financial Assets at fair value through net assets, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities have been impaired.
- viii. If any such evidence exists for Financial Assets at fair value through Net Assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is presented in the Statement of Financial Performance.

24. Property, Plant & Equipment (PPE)

- a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognised at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

- a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.
- b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

Capitalization

- a. The capitalisation threshold shall be N50,000 (Fifty Thousand Naira).
- b. Only amounts spent in connection with the above and whose values are equal or in excess of N50,000 (Fifty Thousand Naira) shall be capitalised.

- c. All assets equal to or above this amount shall be recorded in the PPE Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS etc and apply the capitalisation threshold to the aggregate value.
- d. An item of PPE whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.
- e. Where an asset’s category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the PPE register under the appropriate category.

Depreciation

The cost of PPE should be depreciated from the date they are available for use on a **Straight-Line** basis over their expected useful lives less any estimated residual value over remaining life span of the assets using applicable rates as follow:

No.	ITEM OF PPE	DEPRECIATION RATE
A.	Leased Property	Over the term of the lease
B.	Buildings	2 %
C.	Investment property	2 %
D.	Infrastructure	5 %
E.	Plant and Machinery	10%
F.	Transportation Equipment (except K):	20%
G.	Office Equipment	25%
H.	Furniture and Fittings	20%
I.	Specialised Assets (e.g. Books, Military assets)	10%
J.	Bearer Plant	4%
K.	Aircraft, Ship and Train	5%

L. Specific cultural and heritage assets Unlimited

- i. The full depreciation charge shall be applied to PPE in the year they are available for use and no depreciation in the year of disposal.
- ii. Fully depreciated assets that are still in use are carried in the books at a carrying amount of N10.00
- iii. An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount

Revaluation

- a. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.
- b. Surplus arising from the revaluation shall be transferred to the Revaluation Reserve in the Financial Position under reserves.
- c. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the Statement of Financial Performance as an expense.

Disposal

Gain or loss from disposal of an item of PPE is presented in surplus/deficit.

Impairment

An impairment test is to be conducted where there are indications that an item of PPE may have been impaired.

25. Investment Property

These are cash-generating property owned by a PSE. An investment property is initially recognised at Cost. Determination of the cost is the same with PPE.

Subsequent measurement of investment property is at fair value at period end and any fair value gain or loss is recognised in surplus/deficit.

Investment Income

Rental income earned/received from an investment property is presented in surplus/deficit as investment income.

Disposal

Gain or loss from disposal of investment property is presented in surplus/deficit.

26. Constituency Project Assets

- a. Constituency Project Assets: these are assets whose acquisition or constructions are financed through approved interventions from budgetary provisions and are expected to be located across the various constituencies.
- b. The acquired or constructed assets by the relevant PSE shall be recognised as an asset and thereafter transferred to the benefiting constituency.
- c. A PSE should transfer the constituency project asset to the beneficiary, and expense through the Statement of Financial Performance.

27. Intangible Assets

- a. These consist of assets that are not physically tangible which have been acquired or internally generated and held for use from which benefits are derivable beyond a financial year.
- b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.
- c. Intangible assets are tested for impairment annually and amortised over the estimated useful life using the Straight Line Method on an annual basis.

d. Classes of Intangible Assets are as follows:

- i. Softwares acquired externally
- ii. Patent right
- iii. Copyrights
- iv. Trademarks and brand acquired
- v. Franchise
- vi. Other Intangible assets

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

28. Deposits

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

29. Loans & Debts

- a. Loans are funds borrowed to be paid back at an agreed period of time. They are presented in Statement of Financial Position as liabilities and are categorised as either short or long term loans.
- b. Short-term loans and debts are those expected to be settled within 12 months from the end of a reporting period. While long-term loans and debts are expected to be settled in a period exceeding 12 months from the end of a reporting period.

30. Unremitted Deductions

- a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, Unions, Cooperatives, Schemes and Associations, other government agencies, etc. These include: tax deductions and other deductions at source.
- b. These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

31. Payables

Payables are recognized initially at fair value and subsequently measured at amortized cost using the Effective Interest Method.

32. Accrued Expenses

- a. These are monies payable to third parties in respect of goods and services received.
- b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

33. Current Portion of Borrowings

This is the portion of the long-term loan/ borrowings that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.

34. Public Funds

- a. These are balances of Government funds at the end of the financial year.
- b. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

35. Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

36. Contingent Liability

- a. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- b. Contingent liabilities shall only be disclosed in the Notes to the GPFS.

37. Contingent Assets

- i. Contingent assets are possible future assets arising from past events whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.
- ii. Contingent assets shall only be disclosed in the Notes to the GPFS.

38. Leases:

Finance leases

- i. These are leases which effectively transfer to the lessee Entity substantially all the risks and benefits incidental to ownership of the leased asset.
- ii. They are capitalised at the present value of the minimum lease payment.
- iii. The leased assets and corresponding liabilities are recognised while the leased assets are depreciated over the period the Entity is expected to benefit from their use.

Operating Leases

- i. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.
- ii. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of Financial Performance on a Straight-Line basis over the period of the lease.

38. Financial Instruments

- i. These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade & Accounts Receivable, Trade & Accounts Payable, Term Borrowings, Treasury Bills, FGN Bonds, all of which are recognised in the Statement of Financial Position.
- ii. Investment income and associated expenses e.g. transaction cost in relation to all financial instruments are recognised in the Statement of Financial Performance.

39. Borrowings

- i. Borrowings are recognized initially at fair value, net of transaction costs incurred.
- ii. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the Consolidated Statement of Financial Performance over the period of the borrowings using the Effective Interest Method.
- iii. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.
- iv. Borrowings falling due within 12 months are classified as Current Liabilities while borrowings falling due over more than 12 months are classified as Long Term Borrowings.
- v. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.

- vi. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- vii. All other borrowing costs are recognized as an expense in the period in which they are incurred.

40. Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.

41. Service Concession Arrangement:

Service Concession Arrangement Assets

- i. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On recognition, the original service concession asset is measured at its fair value and any difference between its fair value and its carrying amount is recognised in the Statement of Financial Performance.
- ii. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.
- iii. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however, the asset and service portions of the payments are not separable, the fair value is determined using Estimation Techniques.

Service Concession Arrangement Liabilities

- i. When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.
- ii. The liability is split between a financial liability and a performance obligation.

- iii. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets or associated asset(s).

42. Construction Contracts

A construction contract (the terms **Construction Contract** and **Contract** are used interchangeably) may be negotiated for the construction of a single asset such as a bridge, building, dam, pipeline, road etc. or may also deal with the construction of several assets which are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or uses such as contracts for the construction of reticulated water supply systems and other complex infrastructure assets.

Construction contracts include:

- a. Contracts for the rendering of services which are directly related to the construction of the asset, for example, those for the services of Project Managers and Architects.
- b. Contracts for the destruction or restoration of assets, and the restoration of the environment following the demolition of assets.

Construction contracts are broadly classified as: -

- a. **Fixed Price Contracts**
- b. **Cost Plus or Cost Based Contracts.**

Some commercial construction contracts may contain characteristics of both a **Fixed Price contract** and a **Cost Plus or Cost Based contract** (with an agreed maximum price). In such circumstances, a contractor needs to consider all the conditions to determine when to recognize contract revenue and expenses.

Cost plus and cost-based contracts encompass both **Commercial** and **Non -Commercial** contracts.

A commercial contract will specify that revenue to cover the constructor's construction costs as agreed and generate a profit margin will be provided by the other parties to the contract. However, a public sector entity may also enter into a non-commercial contract to construct an asset for another entity in return for full or partial reimbursement of costs from that entity or other parties.

In some cases, the cost recovery may encompass payments by the recipient entity and specific purpose construction grants or funding from other parties.

Contractor:

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity.

The term "contractor" includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

Contract Revenue:

Contract Revenue should comprise:

- a. The initial amount of revenue agreed in the contract; and
- b. Variations in contract work, claims and incentive payments to the extent that:
 - i. It is probable that they will result in revenue.
 - ii. They are capable of being reliably measured.

Measurement of Contract Revenue and Expenses:

Contract revenue is measured at the fair value of the consideration received or receivable. Both the initial and ongoing measurement of contract revenue are affected by a variety of uncertainties that depend on the outcome of future events.

All the construction contract revenue is estimated on a basis consistent with the terms and provisions of the contract, such as by reference to expected costs over the life of the contract.

A variation is an instruction by the customer for a change in the scope of the work to be performed under the contract. A variation may lead to an increase or a decrease in contract revenue. Examples of variations are changes in the specifications or design of the asset and changes in the duration of the contract. A variation is included in contract revenue when:

- a. It is probable that the customer will approve the variation and the amount of revenue arising from the variation
- b. The amount of revenue can be reliably measured.

Contract Costs

Contract costs should comprise:

- a. The Costs that relate directly to the specific contract;
- b. The Costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis.
- c. Other costs that are specifically chargeable to the customer under the terms of the contract this include:
 - i. Site labour costs, including site supervision;
 - ii. Costs of materials used in construction;
 - iii. Depreciation of plant and equipment used on the contract;
 - iv. Costs of moving plant, equipment and materials to and from the contract site.
 - v. Costs of hiring plant and equipment.
 - vi. Costs of design and technical assistance that are directly related to the contract.
 - vii. The estimated costs of rectification and guarantee work, including expected warranty costs.

- viii. Claims from third parties.

Contract costs include the costs attributable to a contract for the period from the date of securing the contract to the completion of the contract.

Recognition of Contract Revenue and Expenses:

When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract should be recognized as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date. An expected deficit on a construction contract should be recognized as an expense immediately.

In the case of a **Fixed Price Contract**, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:

- a. Total contract revenue, if any, can be measured reliably;
- b. It is probable that the economic benefits or service potential associated with the contract will flow to the entity;
- c. Both the contract costs to complete the contract and the stage of contract completion at the reporting date can be measured reliably; and
- d. The contract costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.

In the case of a **Cost Plus or Cost Based Contract**, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:

- a. It is probable that the economic benefits or service potential associated with the contract will flow to the entity; and
- b. The contract costs attributable to the contract, whether specifically reimbursable, can be clearly identified and measured reliably.

The recognition of Revenue and Expenses should be by **Percentage of Completion Method** where the stage of completion of a contract is often measured.

The Contract revenue is to be matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and surplus/deficit which determine the proportion of work completed and performances during a period.

Contract Revenue is recognized in the reporting periods in which the work is performed, and the **Contract Costs** are usually recognized as an expense in the reporting periods in which the work to which they relate is performed.

The outcome of a construction contract can only be estimated reliably when it is probable that the economic benefits or service potential associated with the contract will flow to the State.

Recognition of Expected Deficits:

In respect of construction contracts in which it is intended at inception of the contract that contract costs are to be fully recovered from the parties to the construction contract, when it is probable that total contract costs will exceed total contract revenue, the expected deficit should be recognized as an expense immediately.

In determining the amount of any deficit, the total contract revenue and total contract costs may include payments made directly to subcontractors by third party funding agencies.

The amount of such a deficit is determined irrespective of:

- a. Whether or not work has commenced on the contract;
- b. The stage of completion of contract activity; or
- c. The amount of surpluses expected to arise on other commercial construction contracts which are not treated as a single construction contract.

Changes in Estimates:

The percentage of completion method is applied on a cumulative basis in each reporting period to the current estimates of **Contract Revenue and Contract Costs**.

Therefore, the effect of a change in the estimate of contract revenue or contract costs, or the effect of a change in the estimate of the outcome of a contract, is accounted for as a change in accounting estimate.

The changed estimates are used in the determination of the amount of revenue and expenses recognized for the period in which the change is made and in subsequent periods.

43. Agriculture:

The Jigawa State is agricultural wedged atmosphere with plentiful showery terrestrial for Agronomic activities which is the management of the biological transformation of living animals or plants (**Biological Assets**) for sale, or for distribution at no charge or for a nominal charge or for conversion into agricultural produce or into additional biological assets.

Agricultural produce: is the harvested produce of the entity's biological assets.

A biological asset: is a living animal or plant

Biological assets: are used in many activities undertaken by the State. These include: - The trees plantation for shelter belt and eventual use as pulp woods, timbers and other carpentry uses. There are also economic trees for fruits production and seedlings for transplanting. Ranch assets also animals bred available for re-selling and empowerment purposes.

When biological assets are used for Research, Education, Transportation, Entertainment, Recreation, Customs control or in any other activities that are not agricultural activities, those biological assets are not accounted for, therefore, the State does not complete the valuation process to determine their values.

Measurement of Biological Asset and Agricultural Produce

Biological Asset

The biological assets are to be measured on initial recognition and at each reporting date at its fair value less costs to sell until disposal except where the fair value cannot be measured reliably.

Agricultural Produce:

Agriculture produces harvested from the State's biological assets is measured at its fair value less costs to sell at the point of harvest.

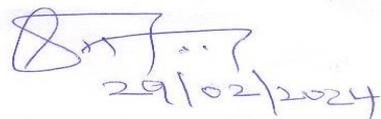
Recognition of Biological Assets and Agricultural Produce:

The state Jigawa State through its implementation Agencies shall recognize a biological asset and Agricultural Produce when:

- (i) The state controls the assets as a result of past events.
- (ii) There is the probability that future economic benefits or service hitherto associated with the asset will flow into the state.
- (iii) The fair value or the cost of the asset can be measured reliably.

The recognition of a biological asset or agricultural produce are the resources presently controlled by the state with service potential or the ability to generate economic benefits or service potentials (Cash Inflows or Cash Outflows).

Above the policies are constantly applied during the preparation of the 2023 Transitional Accrual Based Financial Statements.



Handwritten signature and date: 29/02/2024

Abdullahi S.G Shehu FCA
State Accountant General
(FRCN/2020/002/00000021507)

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2023

Year Actual (2022)	DETAILS	Notes	Year Actual 2023	Final Budget 2023	Initial/ Original Budget 2023	Supplementary Budget 2023	Variance on Final Budget
₦			₦	₦	₦		₦
	REVENUE		A	B(C+D)	C	D	E (B-A)
42,453,563,514.06	Government Share of FAAC (Statutory Revenue)	1A	35,590,519,297.12	43,900,000,000.00	41,900,000,000.00	2,000,000,000.00	(8,309,480,702.88)
17,635,292,489.63	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1.1-1.19	60,604,121,410.12	6,210,000,000.00	3,460,000,000.00	2,750,000,000.00	54,394,121,410.12
28,138,353,650.20	Government Share of VAT	1.20	38,850,616,938.47	27,440,000,000.00	21,440,000,000.00	6,000,000,000.00	11,410,616,938.47
5,994,330,732.81	Tax Revenue	2	9,159,612,519.57	5,934,100,000.00	5,434,100,000.00	500,000,000.00	3,225,512,519.57
39,938,718,222.52	Non-Tax Revenue	3	49,514,947,309.28	49,295,488,000.00	48,515,488,000.00	780,000,000.00	219,459,309.28
5,443,410,770.18	Aid & Grants	4	6,877,044,019.07	14,132,000,000.00	7,132,000,000.00	7,000,000,000.00	(7,254,955,980.93)
14,141,899,285.95	Other Capital Receipts to CDF	5	22,154,966,186.73	22,854,000,000.00	22,184,000,000.00	670,000,000.00	(699,033,813.27)
15,035,902,285.70	Reciepts from Loans/Borrowings	6	0.00	22,309,000,000.00	21,730,000,000.00	579,000,000.00	(22,309,000,000.00)
0.00	Other Revenues/Transfer		53,679,851,219.93	6,000,000,000.00	6,000,000,000.00	-	47,679,851,219.93
168,781,470,951.05	Total Revenue (a)		276,431,678,900.29	198,074,588,000.00	177,795,588,000.00	20,279,000,000.00	78,357,090,900.29
	EXPENDITURE						
44,204,570,463.47	Personel Emoluments (Salaries & Wages)	7	52,420,764,830.97	58,497,041,000.00	46,060,480,000.00	-	6,076,276,169.03
1,415,049,681.60	Allowances/Social Contributions	8	1,440,841,839.49	1,408,570,000.00	1,408,570,000.00	-	32,271,839.49
839,040,625.90	Social Benefits	9	592,415,171.10	865,500,000.00	865,500,000.00	-	273,084,828.90
21,773,004,654.09	Overhead Cost	10	32,980,019,074.15	29,876,052,700.00	24,263,140,000.00	3,300,000,000.00	3,103,966,374.15
1,592,845,601.04	Grants & Contributions	11	5,480,132,509.79	585,179,000.00	1,712,100,000.00	-	(4,894,953,509.79)
6,957,478,621.36	Subsidies	13.1	11,854,735,787.96	21,569,874,236.12	5,330,634,500.00	-	9,715,138,448.16
15,830,210,331.33	Depreciation Charges	13.2	43,426,339,263.91	58,451,339,264.12	27,575,652,000.00	-	15,025,000,000.21
12,795,381,684.31	Impairment Charges	13.3	23,902,687,492.47	29,897,456,266.32	24,819,986,380.00	-	5,994,768,773.85
8,175,622,195.06	Amortization Charges	13.4	19,235,982,729.78	26,987,728,775.11	25,277,400,620.00	-	7,751,746,045.33
13,655,048,797.26	Bad Debt Written off	13.5	5,684,236,854.70	12,794,789,458.33	22,573,662,500.00	-	7,110,552,603.63
127,238,252,655.42	Total Expenditure (b)		197,018,155,554.32	240,933,530,700.00	179,887,126,000.00	3,300,000,000.00	43,915,375,145.68
41,543,218,295.63	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		79,413,523,345.97	(42,858,942,700.00)	(2,091,538,000.00)	16,979,000,000.00	122,272,466,045.97
-	Gain/ Loss on Disposal of Asset		-	0.00	0.00	0.00	0.00
(6,276,280,494.77)	Public Debt Charges	12		0.00	0.00	0.00	0.00
	Depreciation Charges			0.00	0.00	0.00	0.00
-	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	0.00

(6,276,280,494.77)	Total Non-Operating Revenue/(Expenses) (d)		-	0.00	0.00	0.00	0.00
35,266,937,800.86	Surplus/(Deficit) from Ordinary Activities e=(c+d)	29	79,413,523,345.97	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficit) (f)			0.00	0.00	0.00	0.00
<u>35,266,937,800.86</u>	Net Surplus/ (Deficit) for the Period g=(e-f)		<u>79,413,523,345.97</u>	0.00	0.00	0.00	- 43,915,375,145.68

Notes to the Financial Statements are integral part of the Accounts


29/02/2024

Abdullahi S.G Shehu FCA
Accountant General, Jigawa State
(FRCN/2020/002/00000021507)

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2023	Year Actual 2022
<u>ASSETS</u>				₦
Current Assets				
Cash and Cash Equivalents	310101 - 310201	15	42,461,176,741.42	22,541,427,227.54
Inventories	310501 & 310502	16	542,312,350.00	5,967,456,871.31
Receivables	310601 - 310604	17	9,311,139,291.61	3,104,017,162.24
Total Current Assets	A		52,314,628,383.03	31,612,901,261.09
Non-Current Assets				
Loans Granted	311001 & 311002	18	6,920,900,695.37	5,383,415,348.55
Investments	310901 & 310902	19	27,795,448,417.00	23,283,863,337.05
Propert, Plant and Equipment	320101 - 320110	20	229,659,517,524.82	155,315,435,336.00
Investment Property	320201	21	187,388,646,856.91	22,478,537,860.13
Intangible Assets	320301	22	5,322,570,056.01	5,823,424,408.89
Total Non-Current Assets	B		457,087,083,550.11	212,284,676,290.62
Total Assets	C = A + B		509,401,711,933.14	243,897,577,551.71
<u>LIABILITIES</u>				
Current Liabilities				
Deposits	410101	23	-	5,522,245,216.13
Unremitted Deductions	410301 - 410302	24	405,312,647.54	405,312,647.54

Accrued Expenses		25	10,439,695,311.44	5,275,154,152.58
Total Current Liabilities	D		10,845,007,958.98	11,202,712,016.25
Non-Current Liabilities				
Public Funds	420101 & 420102	26	420,423,573,953.79	43,180,080,067.66
Borrowings	420301	27	62,987,143,854.10	56,062,598,497.67
Total Non-Current Liabilities	E		483,410,717,807.89	99,242,678,565.33
Total Liabilities: F = D + E			494,255,725,766.87	110,445,390,581.58
Net Assets: G = C - F			15,145,986,166.27	133,452,186,970.13
<u>NET ASSETS/EQUITY</u>				
Reserves	430301		133,452,186,970.13	98,185,249,169.27
Accumulated Supplus/(Deficits)	430301		79,413,523,345.97	35,266,937,800.86
Total Net Assets/Equity: H=G			<u>212,865,710,316.10</u>	<u>133,452,186,970.13</u>

Notes to the Financial Statements are integral part of the Accounts


29/02/2024

Abdullahi S.G Shehu FCA
Accountant General, Jigawa State
(FRCN/2020/002/00000021507)

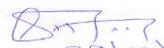
JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	NCOA CODES	Notes	ACTUAL 2023 ₦	ACTUAL 2022 ₦
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
<u>Inflows</u>				
Statutory Revenue	110101 & 110103	1	35,590,519,297.12	42,453,563,514.06
Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1	60,604,121,410.12	17,635,292,489.63
VAT	110102	1	38,850,616,938.47	28,138,353,650.20
Tax Revenue	120101	2	9,159,612,519.57	5,994,330,732.81
Licence	120201 - 120210 & 120213	3A	31,112,276.25	107,049,558.51
Fines		3B	6,915,102.00	34,288,772.55
Fees		3C	4,410,457,240.34	2,051,473,472.96
Earnings & Sales		3D&H	6,777,723,076.40	5,314,643,079.50
Rent on Government Properties		3E	29,227,909.24	3,727,952,245.90
Interest & Repayment Generals	120212	3F	2,592,923,257.58	2,676,870,999.81
Reimbursement		3G	37,963,210,335.19	26,026,440,093.29
Domestics Aid & Grants	130101 - 130204	4	6,877,044,019.07	5,443,410,770.15
Other Capital Receipts	120212		22,154,966,186.73	14,141,899,285.95
Reciepts from loan/borrowing				
Total Inflow from Operating Activities (A)			225,048,449,568.08	153,745,568,665.32
<u>Outflows</u>				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	52,420,764,830.97	44,204,570,463.47
Allowances/Social Contribution to (Pension Scheme)		8	1,440,841,839.49	1,415,049,681.60
Social Benefits (Contribution to Other Employee's Schemes)		9	592,415,171.10	839,040,625.90
Overhead Cost (Other Reccurent Expenditure)		10	32,980,019,074.15	21,773,004,654.09

Grants & Contributions		11	5,480,132,509.79	1,592,845,601.04
Other Consolidated Revenue Fund Charges		14	18,500,000.04	19,082,433,527.24
Total Outflow from Operating Activities (B)			92,932,673,425.54	88,906,944,553.34
Net Cash Inflow/(Outflow) From Operating Activities (A-B) (C) =			132,115,776,142.54	64,838,624,111.98
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assests	NA	13A	104,103,982,128.82	(73,175,772,268.65)
Subsidies		13B	11,854,735,787.96	
Depreciation Charges		13C	43,426,339,263.91	
Impairment Charges		13D	23,902,687,492.47	
Amortization Charges		13E	19,235,982,729.78	
Bad Debt Written off		13F	5,684,236,854.70	
Investment In Private Companies	NA		-	
Investment in Development on Natural Resources	NA	19		
Foreign Investment	NA			
Proceed from Foreign Investment	NA			
Proceed from Sale of Fixed Assets				
Dividends Received				
Net Cash Flow from Investing Activites			(104,103,982,128.82)	(73,175,772,268.65)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestic Loans & Other Borrowings	430101	18	6,920,900,695.37	5,383,415,348.55
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	0.00	15,035,902,285.70
Grants & Loans to Other Governments/Agencies	420301 (CR)			
Contribution/Subscriptions to International Agencies/Bodies	22070102			

Public Debt Charges - Repayment of Loans		12	(2,628,366,247.37)	(6,276,280,494.77)
Net Cash Flow from Financing Activities			4,292,534,448.00	14,143,037,139.48
Net Cash Flow from all Activities			32,304,328,461.72	5,805,888,982.81
Cash & Its Equivalent as at 1/1/2023			<u>22,541,427,227.51</u>	<u>16,735,538,244.70</u>
Cash & Its Equivalent as at 31/12/2023		15	<u>54,845,755,689.23</u>	<u>22,541,427,227.51</u>
Notes: 1				
RECONCILIATION:				
Surplus/ (Deficit) per Statement of Performance			79,413,523,345.97	35,266,937,800.86
Add Back Non-Cash Movement Items:				
Purchase/Construction of Assests			21,569,874,236.12	6,957,478,621.38
Depreciation Charges	240101 - 240201		58,451,339,264.12	15,830,210,331.33
Amortization Charges	250101		29,897,456,266.32	12,795,381,684.31
Impairment Charges	260101 - 260301		26,987,728,775.11	8,175,622,195.06
Bad Debt Written off	270101 & 270102		12,794,789,458.33	13,655,048,797.26
Net Movement in Current Assets/Liabilities.			229,114,711,345.97	92,680,679,430.20
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		5,425,144,521.31	(1,591,541,524.76)
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(6,207,122,129.37)	(787,563,342.87)
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		357,704,057.27	(5,855,048,199.00)
Net Cash Flow from Operating Activities			228,690,437,795.18	84,446,526,363.57
Note: 2				
Cash & its equivalent as at 31/12/2021				
Cash Balances	NA			
Bank Balances	310101 - 310201		54,845,755,689.23	22,541,427,227.54
Certificate of Deposits				


29/02/2024

Notes to the Financial Statements are integral part of the Accounts

Abdullahi S.G Shehu FCA

Accountant - General

(FRCN/2020/002/00000021507)

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

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

DESCRIPTION	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accumulated Surpluses/ (Deficits)	Total	PREVIOUS YEAR 2022
		₦	₦	₦	₦	₦	₦
Balance as at 31st December, 2021		98,185,249,169.27				98,185,249,169.27	98,185,249,169.27
Changes in Accounting Policy						-	-
Restated Balance		98,185,249,169.27	-	-	-	98,185,249,169.27	98,185,249,169.27
Surplus on Revaluation of Properties						-	-
Deficit on Revaluation of Investments			-	-	-	-	
Net Gains and Losses Recognised in the Statement of Financial Performance		35,266,937,800.86				35,266,937,800.86	35,266,937,800.86
Net surplus for the period		79,413,523,345.97	-	-	-	79,413,523,345.97	79,413,523,345.97
Balance at 31 December 2022						-	-
Deficit on Revaluation of Property						-	-
Surplus on Revaluation of Assets/Investments						-	
Net gains and Losses not Recognised in the Statement of Financial Performance						-	-
Net deficit for the Period		-	-	-	-	-	-
Balance at 31 December 2023		<u>177,598,772,515.24</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,598,772,515.24</u>	<u>177,598,772,515.24</u>

Notes to the Financial Statements are integral part of the Accounts


29/02/2024

Abdullahi S.G Shehu FCA
Accountant General, Jigawa State
(FRCN/2020/002/00000021507)

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE	Details	Ref. Note			Previous Years
					2022
			Amount	Amount	Amount
			N	N	N
1	A- Share of Statutory Allocation from FAAC			35,590,519,297.12	37,001,480,334.37
	Net Share of Statutory Allocation from FAAC	A		31,660,607,180.31	5,452,083,179.69
	Add :Deduction at source for Loan Repayment	B		3,929,912,116.81	
	Share of Statutory Allocation - Non Oil Revenue	C			500,320,822.26
	Share of Federal Accounts Allocation - Excess Crude Oil	1.3		2,385,332,244.75	159,483,992.09
	Exchange gain	1.4		11,585,520,156.07	1,916,901,843.96
	Solid Minerals Resources	1.5		113,457,378.54	125,524,202.79
	Excess Bank Charges			0.00	0.00
	Stamp Duty Refund			0.00	0.00
	PAYE and WHT	1.6		2,363,390,294.26	0.00
	Ecological Fund	1.7		1,263,077,190.91	11,006,426.50
	Additional Inflow(PMT Refund)	1.8		0.00	106,552,461.69
	Forex Equalisation	1.9		1,267,455,499.22	1,616,863,572.09
	Electronic money tranfer	1.10		2,069,168,186.31	0.00
	SFTAS Grant	1.11		2,584,096,200.00	4,154,635,000.00
	SURE P	1.12		9,035,386,562.12	8,245,468,097.72
	Distribution of 15Billion	1.13		575,070,553.19	798,536,070.53

PHCN Refund	1.14		1,000,000,000.00	0.00
Distribution on Infrastructure	1.15		21,000,000,000.00	0.00
Foreign Exchange Differential	1.16		976,835,526.94	0.00
Subsidy Removal Palliative	1.17		2,000,000,000.00	0.00
Non Mineral Revenue	1.18		1,027,458,761.42	0.00
Non oil Revenue	1.19		1,357,872,856.39	0.00
Total Other Federally collected Revenue			60,604,121,410.12	17,635,292,489.63
Total(GROSS) FAAC Allocation to FGN/SG/LG	D		90,832,473,562.49	60,088,856,003.69
Value Added Tax				
Share of Value Added Tax (VAT)	1.20		38,850,616,938.47	28,138,353,650.20
GRAND TOTAL			129,683,090,500.96	88,227,209,653.89

NOTE TO THE FINANCIAL STATEMENT NO. 1.1

REPORT OF THE ACCOUNTANT GENERAL

STATUTORY ALLOCATION

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT	46,000,000,000.00	31,660,607,180.31	68.83	37,001,480,313.35
1	JANUARY		4,322,812,849.29	9.40	3,251,186,019.49
	FEBRUARY		2,347,538,819.78	5.10	1,415,281,932.02
3	MARCH		2,215,654,209.23	4.82	2,049,745,680.10
4	APRIL		3,159,987,345.56	6.87	3,220,561,378.85
5	MAY		2,133,136,587.59	4.64	2,809,002,894.84
6	JUNE		3,423,754,874.47	7.44	2,340,102,058.78
7	JULY		1,995,151,748.34	4.34	3,906,072,023.94
8	AUGUST		2,632,372,719.73	5.72	5,175,987,889.97
9	SEPTEMBER		2,379,293,316.67	5.17	2,800,308,308.67
10	OCTOBER		2,637,587,563.89	5.73	3,034,741,280.16
11	NOVEMBER		2,007,732,405.40	4.36	2,651,281,559.79
12	DECEMBER		2,405,584,740.36	5.23	4,347,209,286.74
	D			38,850,616,938.47	
	E				
GRAND TOTAL				70,511,224,118.78	

NOTE TO THE FINANCIAL STATEMENT NO. 1.2
REPORT OF THE ACCOUNTANT GENERAL
STATUTORY ALLOCATION (DEDUCTIONS AT SOURCE)

S/N	MONTH	GROSS STATUTORY ALLOCATION	ECOLOGY	FOREIGN LOANS	OTHER DEDUCTION	TOTAL DEDUCTIONS	NET ALLOCATION
1	JANUARY	4,862,960,101.31	131,037,847.04	90,977,675.26	318,131,729.71	540,147,252.01	4,322,812,849.30
2	FEBRUARY	2,347,538,819.78	75,673,025.16	66,966,469.70	318,131,729.70	460,771,224.56	1,886,767,595.22
3	MARCH	2,672,773,244.57	72,020,835.93	66,966,469.70	318,131,729.71	457,119,035.34	2,215,654,209.23
4	APRIL	3,159,987,345.56	98,191,599.71	66,966,469.70	318,131,729.71	483,289,799.12	2,676,697,546.44
5	MAY	2,587,970,519.56	69,735,732.56	66,966,469.70	318,131,729.71	454,833,931.97	2,133,136,587.59
6	JUNE	3,914,329,004.13	105,475,931.25	66,966,469.70	318,131,729.71	490,574,130.66	3,423,754,873.47
7	JULY	2,194,502,536.28	59,133,301.88	66,966,469.70	73,251,016.37	199,350,787.95	1,995,151,748.33
8	AUGUST	2,849,369,626.88	76,779,421.08	66,966,469.70	73,251,016.37	216,996,907.15	2,632,372,719.73
9	SEPTEMBER	2,589,281,871.13	69,771,068.38	66,966,469.70	73,251,016.37	209,988,554.45	2,379,293,316.68
10	OCTOBER	2,854,728,882.11	76,923,832.15	66,966,469.70	73,251,016.37	217,141,318.22	2,637,587,563.89
11	NOVEMBER	2,405,584,740.36	59,481,689.30	66,966,469.70	73,251,016.38	199,699,175.38	2,205,885,564.98
	TOTAL	32,439,026,691.67	894,224,284.44	760,642,372.26	2,275,045,460.11	3,929,912,116.81	28,509,114,574.86

NOTE TO THE FINANCIAL STATEMENT NO. 1.3**REPORT OF THE ACCOUNTANT GENERAL****EXCESS CRUDE OIL**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT	3,000,000,000.00	2,385,332,244.75	79.51	594,081,563.59
1	JANUARY				
2	FEBRUARY		766,760,737.58		
3	MARCH				57,349,047.28
4	APRIL				
5	MAY		260,698,650.78		
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER		1,357,872,856.39		
11	NOVEMBER				536,732,516.31
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.4**EXCHANGE GAIN**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT	130,000,000.00	11,585,520,156.07		71,348,323.69
1	JANUARY		168,280,117.43		35,819,759.21
	FEBRUARY				35,528,564.48
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE		4,463,785.89		
7	JULY		2,272,845,873.69		
8	AUGUST		2,310,226,137.87		
9	SEPTEMBER		1,665,751,419.08		
10	OCTOBER		1,246,599,239.32		
11	NOVEMBER		1,358,319,387.92		
12	DECEMBER		2,559,034,194.87		

NOTE TO THE FINANCIAL STATEMENT NO. 1.5

SOLID MINERALS

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT	158,000,000.00	113,457,378.54	71.81	1,917,201,843.96
1	JANUARY				766,760,737.58
	FEBRUARY				613,408,590.07
3	MARCH				
4	APRIL				153,652,147.52
5	MAY		113,457,378.54		
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				153,352,147.52
11	NOVEMBER				230,028,221.27
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.6**PAYEE REFUNDS**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		2,363,390,294.26		2,124,192,891.94
1	JANUARY		2,124,192,891.94		
	FEBRUARY				
3	MARCH		119,598,701.16		
4	APRIL		119,598,701.16		
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				2,124,192,891.94
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.7

ECOLOGICAL FUNDS

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		1,263,077,190.91		1,239,778,572.25
1	JANUARY		135,697,911.80		101,308,178.03
	FEBRUARY				
3	MARCH		96,906,399.43		71,693,067.65
4	APRIL		94,188,478.67		85,180,044.35
5	MAY		98,171,599.71		99,332,599.43
6	JUNE		113,978,508.79		93,756,404.11
7	JULY		105,599,543.78		81,895,800.24
8	AUGUST		149,124,479.13		118,011,177.77
9	SEPTEMBER		140,754,914.13		153,178,078.68
10	OCTOBER		107,373,701.33		91,636,703.59
11	NOVEMBER		111,445,041.85		106,622,043.27
12	DECEMBER		109,836,612.29		237,164,475.13

NOTE TO THE FINANCIAL STATEMENT NO. 1.8

PMT REFUNDS

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		-		11,006,426.50
1	JANUARY				
	FEBRUARY				
3	MARCH		-		
4	APRIL				11,006,426.50
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.9**FOREX EQUALISATION**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		1,267,455,499.22		1,267,455,769.22
1	JANUARY		0.00		
	FEBRUARY				
3	MARCH		800,498,210.03		800,498,210.03
4	APRIL				
5	MAY		333,540,920.85		466,957,559.19
6	JUNE		133,416,368.34		
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.10**ELECTRONIC MONEY TRANSFER**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		2,069,168,186.31		1,420,986,924.00
1	JANUARY		295,492,398.90		
	FEBRUARY		161,589,259.90		
3	MARCH		142,466,507.34		
4	APRIL		177,665,116.29		
5	MAY		177,647,088.29		1,188,657,757.47
6	JUNE		177,674,088.00		
7	JULY		139,472,509.19		
8	AUGUST		156,579,837.25		
9	SEPTEMBER		171,434,654.84		
10	OCTOBER		133,723,161.79		99,112,463.09
11	NOVEMBER		189,407,210.50		
12	DECEMBER		146,016,354.02		133,216,703.44

NOTE TO THE FINANCIAL STATEMENT NO. 1.11**SIFTAS GRANT**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		2,584,096,200.00		4,154,635,000.00
1	JANUARY		2,584,096,200.00		
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				4,154,635,000.00
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.12

SURE-P

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		9,035,386,562.12		8,245,468,097.72
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL		3,764,440,687.52		
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER		5,270,945,874.60		
10	OCTOBER				4,705,550,859.39
11	NOVEMBER				
12	DECEMBER				3,539,917,238.33

NOTE TO THE FINANCIAL STATEMENT NO. 1.13**DISTRIBUTION OF 15 BILLION**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		575,070,553.19		798,536,070.53
1	JANUARY				
	FEBRUARY		115,014,110.64		
3	MARCH				798,536,070.53
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER		460,056,442.55		

12	<i>DECEMBER</i>				
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NOTE TO THE FINANCIAL STATEMENT NO. 1.14**PHCN REFUNDS**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		1,000,000,000.00		
1	JANUARY				
	FEBRUARY		1,000,000,000.00		
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				

12	<i>DECEMBER</i>				
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NOTE TO THE FINANCIAL STATEMENT NO. 1.15**DISTIBUTION ON INFRASTRUCTURE**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		21,000,000,000.00		7,000,000,000.00
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST		7,000,000,000.00		
9	SEPTEMBER				7,000,000,000.00
10	OCTOBER				
11	NOVEMBER		7,000,000,000.00		
12	DECEMBER		7,000,000,000.00		

NOTE TO THE FINANCIAL STATEMENT NO. 1.16**EXCHANGE RATE DIFFERENTIAL AT CBN**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		976,835,526.94		
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY		976,835,526.94		
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.17**SUBSIDY REMOVAL PALLIATIVE**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		2,000,000,000.00		
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST		2,000,000,000.00		
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.18**NON MINERAL REVENUE**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		1,027,458,761.42		
1	JANUARY				
	FEBRUARY		766,760,110.64		
3	MARCH				
4	APRIL				
5	MAY		260,698,650.78		
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				

NOTE TO THE FINANCIAL STATEMENT NO. 1.19**NON OIL REVENUE**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT		1,357,872,856.39		
1	JANUARY				
	FEBRUARY				
3	MARCH				
4	APRIL				
5	MAY				
6	JUNE				
7	JULY				
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER		1,357,872,856.39		
11	NOVEMBER				
12	DECEMBER				

**NOTE TO THE FINANCIAL STATEMENT NO. 1.20
VALUE ADDED TAX**

S/N	MONTH	2023 FINAL ESIMATE	ACTUAL RECEIPTS 2023	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2022
	CONSOLIDATED AMOUNT	30,000,000,000.00	38,850,616,938.47	129.5	28,138,353,650.20
1	JANUARY		2,995,216,930.35	10.0	2,382,338,532.10
	FEBRUARY		2,929,412,299.32	9.8	2,210,568,060.07
3	MARCH		2,724,761,568.70	9.1	2,018,792,473.09
4	APRIL		2,550,811,962.00	8.5	2,493,213,027.50
5	MAY		2,511,063,344.92	8.4	2,054,829,690.45
6	JUNE		3,235,640,029.16	10.8	2,425,925,883.45
7	JULY		3,258,719,899.40	10.9	2,326,173,214.25
8	AUGUST		3,331,176,520.01	11.1	2,159,221,226.47
9	SEPTEMBER		3,853,047,580.35	12.8	2,599,300,744.30
10	OCTOBER		3,547,657,034.43	11.8	2,304,311,633.09
11	NOVEMBER		3,857,043,056.53	12.9	2,638,481,721.39
12	DECEMBER		4,056,066,713.30	13.5	2,525,197,444.04

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
NOTE 2

		2023			
Tax Revenue		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Personal Income Taxes					
State Internal Revenue Services	Pay as you earn (Public Sector)	8,067,312,250.63	3,500,000,000.00	4,567,312,250.63	4,179,769,161.64
State Internal Revenue Services	Stamp Duty	300,000.00	1,000,000.00	(700,000.00)	945,495,032.27
State Internal Revenue Services	Pay as you earn (Non Public Sector)	658,556,559.72	500,000,000.00	158,556,559.72	551,866,512.30
Sub-Total Personal Income Taxes		8,726,168,810.35	4,001,000,000.00	4,725,168,810.35	5,677,130,706.21
Corporate Taxes					
State Internal Revenue Services	Withholding Tax on Divident	4,336,679.15	2,000,000.00	2,336,679.15	2,781,546.30
State Internal Revenue Services	Withholding Tax on Rent	9,629,519.32	3,000,000.00	6,629,519.32	349,041.45
State Internal Revenue Services	Withholding Tax on Limited Liability Companies	128,631,257.80	120,000,000.00	8,631,257.80	58,691,463.75
Ministry of Land and Housing	Property Tax		143,000,000.00	(143,000,000.00)	149,623,571.75
State Internal Revenue Services	Withholding Tax on Bank Deposits	261,184,272.59	100,000,000.00	161,184,272.59	39,536,748.53
Ministry of Land and Housing	Development Lavy	257,571.00	4,000,000.00	(3,742,429.00)	4,986,725.81
State Internal Revenue Services	Direct Assessment Tax	26,050,323.36	20,000,000.00	6,050,323.36	19,745,314.65
Ministry of Education, Science & Technology	Tax for feeding contracts	3,354,086.00	36,000,000.00	(32,645,914.00)	41,485,614.36
Ministry of Women Affairs	Property Tax			-	0.00
		433,443,709.22	428,000,000.00	5,443,709.22	317,200,026.60
Grand-Total Tax Revenue		9,159,612,519.57	4,429,000,000.00	4,730,612,519.57	5,994,330,732.81

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 3

Non-Tax Revenue					
A- Licences		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Ministry of Commerce, Industry and Co-operatives			300,000.00	(300,000.00)	548,361.98
Ministry of Information, Youth, Sports and Culture		37,000.00	162,000.00	(125,000.00)	248,145.39
Ministry for Local Government			500,000.00	(500,000.00)	258,235.36
Ministry of Agriculture & Natural Resources			2,000,000.00	(2,000,000.00)	1,148,433.18
Ministry of Agriculture & Natural Resources		158,500.00	5,000,000.00	(4,841,500.00)	11,245,831.36
Board of Internal Revenue		6,445,000.00	15,000,000.00	(8,555,000.00)	18,390,500.00
Ministry of Education Science & Technology			1,800,000.00	(1,800,000.00)	4,375,677.66
Ministry of Agriculture & Natural Resources		87,000.00	10,000,000.00	(9,913,000.00)	2,145,869.71
Ministry of Agriculture & Natural Resources			1,500,000.00	(1,500,000.00)	7,489,614.80
Ministry of Health		610,000.00	6,500,000.00	(5,890,000.00)	34,098,943.14
Ministry of Health		8,733,930.00	10,500,000.00	(1,766,070.00)	5,486,714.36
Fire Service Directorate			1,000,000.00	(1,000,000.00)	1,214,598.35
Ministry of Commerce, Industry and Co-operatives		180,000.00	1,000,000.00	(820,000.00)	1,103,000.30
Board of Internal Revenue		14,550,346.25	15,000,000.00	(449,653.75)	15,784,651.38
Jigawa State Environmental Protection Authority [JISEPA]		310,500.00	1,000,000.00	(689,500.00)	3,510,981.54
Sub-Total Licences		31,112,276.25	71,262,000.00	(40,149,723.75)	107,049,558.51
B- Fees		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Board of Internal Revenue		7,434,993.00	8,900,000.00	(1,465,007.00)	163,800.00
Ministry of Works & Transport		2,500,000.00	12,000,000.00	(9,500,000.00)	10,500,000.00
Jigawa State College of Education and Legal Studies			20,000,000.00	(20,000,000.00)	241,687.21

Ministry of Works & Transport		330,000.00	3,500,000.00	(3,170,000.00)	3,267,500.00
Due Process & Projects Monitoring Bureau		2,599,845.00	3,000,000.00	(400,155.00)	4,245,674.87
Pilgrims Welfare Board		6,695,000.00	3,000,000.00	3,695,000.00	277,600.00
High Court of Justice			1,200,000.00	(1,200,000.00)	1,104,775.00
Sharia Court of Appeal		631,000.00	9,000,000.00	(8,369,000.00)	98,145.87
Government House		495,615,300.00	100,000.00	495,515,300.00	674.00
Administration & Finance Directorate		377,500.00	500,000.00	(122,500.00)	896,000.00
Chieftaincy and Religious Affairs Directorate		220,247,529.38	2,500,000.00	217,747,529.38	11,488,992.00
Council Affairs Directorate		28,872,900.00	20,000,000.00	8,872,900.00	50,000.00
Office of the Head of Civil Service		5,461,066.20	150,000.00	5,311,066.20	450,000.00
Office of the State Auditor General		135,000.00	700,000.00	(565,000.00)	674,298.57
Manpower Development Institute			15,000,000.00	(15,000,000.00)	542,735.90
Office of the Auditor General (Local Government)			510,000.00	(510,000.00)	67,246.12
Ministry of Agriculture & Natural Resources			691,000.00	(691,000.00)	447,193.00
Ministry of Commerce, Industry and Co-operatives		80,000.00	10,000,000.00	(9,920,000.00)	
Mineral Resources Development Agency			550,000.00	(550,000.00)	20,000.00
Directorate of Economic Empowerment			x	#VALUE!	17,245,687.68
Ministry of Works & Transport		400,000.00	2,300,000.00	(1,900,000.00)	-
Rural Electricity Board		2,122,300.00	1,000,000.00	1,122,300.00	-
Ministry of Water Resources			300,000.00	(300,000.00)	7,157,112.00
Rural Water Supply & Sanitation Agency			6,000,000.00	(6,000,000.00)	5,428,793.90
Small Town Water Supply Agency		5,921,000.00	3,000,000.00	2,921,000.00	7,272,145.50
Dutse Capital Development Agency			x	#VALUE!	50,000.00
High Court of Justice		519,580.00	400,000.00	119,580.00	-
Sharia Court of Appeal			1,000,000.00	(1,000,000.00)	775,000.00
Ministry of Education Science & Technology			2,500,000.00	(2,500,000.00)	4,500,000.00
State Universal Basic Education Board		200,437.38	25,850,000.00	(25,649,562.62)	-
Agency for Mass Education			100,000.00	(100,000.00)	-
Nomadic Education Agency			500,000.00	(500,000.00)	1,020,000.00
Jigawa State Polytechnic		58,481,129.76	20,000,000.00	38,481,129.76	-
Bilyaminu Usman Polytechnic Hadejia		31,359,844.30	48,973,000.00	(17,613,155.70)	180,000.00
Sule Lamido University, K/Hausa		16,082,413.72	9,795,000.00	6,287,413.72	250,000.00
Science & Technical Education Board			1,000,000.00	(1,000,000.00)	-

Jigawa State College of Islamic Legal Studies			6,125,000.00	(6,125,000.00)	-
Institute of Information Technology		6,072,585.18	600,000.00	5,472,585.18	-
Islamic Education Board			250,000.00	#VALUE!	-
Jigawa State College of Remedial Studies			10,000,000.00	(10,000,000.00)	3,221,250.00
Ministry of Health			28,500,000.00	(28,500,000.00)	-
Ministry of Information, Youth, Sports and Culture			200,000.00	(200,000.00)	110,000.00
Ministry of Environment		100,000.00	500,000.00	(400,000.00)	-
Jigawa State Environmental Protection Authority [JISEPA]			x	#VALUE!	-
Ministry For Local Government			500,000.00	(500,000.00)	
Fire Service Directorate			x	#VALUE!	-
Ministry of Health			301,501,000.00	(301,501,000.00)	1,370,300.00
Ministry of Land, Housing, Urban & Regional Planning Development		4,662,200.00	6,000,000.00	(1,337,800.00)	
Board of Internal Revenue			200,000.00	(200,000.00)	-
Jigawa State Agricultural Research Institute		9,652,425.00	250,000.00	9,402,425.00	27,623,548.97
Babura General Hospital		4,390,000.00	26,000,000.00	(21,610,000.00)	71,787,415.00
Birnin kudu General Hospital		4,105,474.00	30,200,000.00	(26,094,526.00)	32,766,666.00
Birniwa General Hospital		1,129,261.27	31,000,000.00	(29,870,738.73)	48,256,475.51
Dutse General Hospital		9,032,031.00	50,000,000.00	(40,967,969.00)	11,874,245.39
Gumel General Hospital		1,000,000.00	13,300,000.00	(12,300,000.00)	16,481,435.15
Gwaram General Hospital		1,410,777.03	18,000,000.00	(16,589,222.97)	84,391,950.00
Hadejia General Hospital		9,800,000.00	45,500,000.00	(35,700,000.00)	-
Hadejia Tuberculosis and Leprosy Hospital			x	#VALUE!	2,466,667.00
Jahun General Hospital		938,336.03	25,980,000.00	(25,041,663.97)	6,249,240.00
Kafin Hausa[Bulangu] Cottage Hospital			7,384,000.00	(7,384,000.00)	5,880,000.00
Kafin Hausa General Hospital			14,637,000.00	(14,637,000.00)	9,566,430.00
Kazaure General Hospital		2,633,210.26	20,000,000.00	(17,366,789.74)	300,000.00
Ringim General Hospital		57,375.00	19,500,000.00	(19,442,625.00)	481,260.00
Jigawa State Housing Authority			12,000,000.00	(12,000,000.00)	-
Ministry of Agriculture & Natural Resources			50,000.00	(50,000.00)	-
Ministry of Agriculture & Natural Resources			741,000.00	(741,000.00)	1,330,000.00
Urban Development Board			67,000,000.00	(67,000,000.00)	-

Mineral Resources Development Agency			50,000.00	(50,000.00)	2,528,208.00
Jigawa State Housing Authority			3,000,000.00	(3,000,000.00)	7,020,000.00
Urban Development Board			15,000,000.00	(15,000,000.00)	
Urban Development Board			10,000,000.00	(10,000,000.00)	-
Dutse Capital Development Authority			x	#VALUE!	4,744,000.00
Ministry of Commerce, Industry and Co-operatives			500,000.00	#VALUE!	4,896,400.00
Sule Lamido University, K/Hausa		276,711,747.89	200,440,000.00	76,271,747.89	
Jigawa State Environmental Protection Authority [JISEPA]			x	#VALUE!	
Jigawa State College of Islamic Legal Studies			300,000.00	(300,000.00)	
Ministry of Environment		100,000.00	500,000.00	(400,000.00)	8,250,000.00
Jigawa State College of Education		55,392,028.46	60,000,000.00	(4,607,971.54)	2,513,000.00
Sule Lamido University, K/Hausa		1,110,966.47	600,000.00	510,966.47	43,440,985.00
Jigawa State College of Islamic Legal Studies		1,631,018.00	125,000.00	1,506,018.00	17,878,493.00
Institute of Information Technology			90,000,000.00	(90,000,000.00)	-
school of midwifery babura			4,800,000.00	(4,800,000.00)	-
School of Health Technology			38,712,000.00	(38,712,000.00)	-
Civil Service Commission			x	#VALUE!	250,000.00
State Universal Basic Education Board			10,850,000.00	(10,850,000.00)	9,900,000.00
Jigawa State Polytechnic		103,082,845.38	120,000,000.00	(16,917,154.62)	300,000.00
Science & Technical Education Board			100,000.00	(100,000.00)	4,500,000.00
Jigawa State College of Islamic Legal Studies		45,582,086.10	136,000,000.00	(90,417,913.90)	582,189.53
Jigawa State Polytechnic			1,000,000.00	(1,000,000.00)	25,950,941.00
Jigawa State College of Education			20,000,000.00	(20,000,000.00)	57,088,247.00
Sule Lamido University, K/Hausa		390,325,311.28	6,250,000.00	384,075,311.28	257,648,124.30
Dutse Model/Capital School		989,497,752.83	183,800,000.00	805,697,752.83	-
Institute of Information Technology		35,760,692.00	60,000,000.00	(24,239,308.00)	-
Islamic Education Board			250,000.00	(250,000.00)	29,145,648.58
Ministry of Health			4,500,000.00	(4,500,000.00)	41,541,318.84
School of Nursing Birnin Kudu			19,936,000.00	(19,936,000.00)	
School of Nursing Hadejia			x	#VALUE!	-
Ministry of Education Science & Technology		190,026.88	300,000.00	(109,973.12)	123,457,178.34
Jigawa State Polytechnic			500,000.00	(500,000.00)	136,579,427.00
Bilyaminu Usman Polytechnic Hadejia			10,000,000.00	(10,000,000.00)	
Jigawa State College of Education			70,000,000.00	(70,000,000.00)	

Jigawa State College of Education and Legal Studies		24,733,587.50	8,000,000.00	16,733,587.50	16,990,146.00
Institute of Information Technology			5,000,000.00	(5,000,000.00)	4,500,000.00
Jigawa State College of Remedial Studies			16,000,000.00	(16,000,000.00)	
Islamic Education Board			250,000.00	(250,000.00)	
School of Widwifery Birnin kudu			44,500,000.00	(44,500,000.00)	
School of Nursing Hadejia			x		54,718,433.57
School of Health Technology		34,384,589.61	38,712,000.00	(4,327,410.39)	
Jigawa State Polytechnic			13,000,000.00	(13,000,000.00)	3,900,000.00
Ministry of Land, Housing, Urban & Regional Planning Development		4,662,200.00	6,000,000.00	(1,337,800.00)	1,427,864.38
Ministry of Land, Housing, Urban & Regional Planning Development		965,115.91	5,000,000.00	(4,034,884.09)	
Ministry of Land, Housing, Urban & Regional Planning Development		181,274,980.80	10,000,000.00	171,274,980.80	7,300,608.00
Babura General Hospital				-	-
Hadejia General Hospital				-	1,433,332.00
Jahun General Hospital				-	1,200,000.00
Babura General Hospital				-	2,217,620.00
Birnin kudu General Hospital				-	64,500.00
Birniwa General Hospital				-	12,000,000.00
Dutse General Hospital				-	10,133,333.00
Gumel General Hospital				-	1,200,000.00
Gwaram Cottage Hospital				-	3,443,235.00
Hadejia General Hospital				-	1,066,667.00
Jahun General Hospital				-	-
Kafin Hausa[Bulangu] Cottage Hospital				-	3,920,000.00
Kafin Hausa General Hospital				-	10,296,099.00
Kazaure General Hospital				-	-
Kazaure Psychiatric Hospital				-	2,066,667.00
Ringim General Hospital				-	21,457,987.58
Manpower Development Institute			500,000.00	(500,000.00)	
Directorate of Economic Empowerment					
Bilyaminu Usman Polytechnic Hadejia		656,564.28	350,000.00	306,564.28	
Farmers & Herdsmen Board					20,000.00
Ministry of Agriculture & Natural Resources			50,000.00	(50,000.00)	-
Farmers & Herdsmen Board					640,000.00
Ministry of Education Science & Technology		190,026.88	300,000.00	(109,973.12)	13,960,724.68

State Universal Basic Education Board			25,850,000.00	(25,850,000.00)	
Ministry of Agriculture & Natural Resources			691,000.00	(691,000.00)	
Ministry of Education Science & Technology		5,080,000.00	2,500,000.00	2,580,000.00	1,035,000.00
Ministry of Works & Transport		400,000.00	2,300,000.00		4,095,700.00
Ministry of Land, Housing, Urban & Regional Planning Development			5,000,000.00	(5,000,000.00)	1,159,000.00
Ministry of Works & Transport		82,000.00	500,000.00	(418,000.00)	-
Ministry of Works & Transport		2,500,000.00	12,000,000.00	(9,500,000.00)	-
Ministry of Works & Transport			4,000,000.00	(4,000,000.00)	450,000.00
Office of the Auditor General		135,000.00	700,000.00	(565,000.00)	711,800.00
Board of Internal Revenue			200,000.00	(200,000.00)	
Women Co-operative Development Fees					
Ministry of Women Affairs & Social Development					201,729,658.24
Ministry of Land, Housing, Urban & Regional Planning Development			10,000,000.00	(10,000,000.00)	4,722,265.87
Ministry of Health			108,722,000.00	(108,722,000.00)	5,013,887.75
Jigawa Agricultural Research Institute			50,000.00	(50,000.00)	
Ministry of Land, Housing, Urban & Regional Planning Development			13,000,000.00	(13,000,000.00)	3,611,478.25
Bilyaminu Usman Polytechnic Hadejia		33,671,560.58	59,323,000.00	(25,651,439.42)	3,500,000.00
Institute of Information Technology		6,072,585.18	600,000.00	5,472,585.18	7,461,475.57
Ministry of Health			3,920,000.00	(3,920,000.00)	1,520,000.00
Urban Development Board			57,000,000.00	(57,000,000.00)	-
Urban Development Board			10,000,000.00	(10,000,000.00)	2,274,579.00
Small Town Water Supply Agency		3,308,196.25	7,000,000.00	(3,691,803.75)	13,170,027.00
Jigawa State Water Board		39,264,291.13	30,100,000.00	9,164,291.13	347,648.25
Board of Internal Revenue		1,455,000.00	1,500,000.00	(45,000.00)	1,475,137.87
Board of Internal Revenue			200,000.00	(200,000.00)	16,472,145.36
Ministry of Land, Housing, Urban & Regional Planning Development		18,370,535.00	180,000,000.00	(161,629,465.00)	10,500,000.00
Urban Development Board			25,000,000.00	(25,000,000.00)	222,000.00
Board of Internal Revenue		5,979,993.00	2,000,000.00	3,979,993.00	
Directorate of Economic Empowerment					
High Court of Justice		10,188,440.00	1,600,000.00	8,588,440.00	417,258,347.36
Ministry of Justice		976,400,056.04	350,000,000.00	626,400,056.04	
Ministry of Agriculture & Natural Resources			691,000.00	(691,000.00)	

Chieftaincy and Religious Affairs Directorate	220,247,529.38	2,500,000.00	217,747,529.38	
Sub-Total Fees	4,410,457,240.34	3,102,059,000.00	1,308,398,240.34	2,051,473,472.96
C- Fines	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
High Court of Justice	4,107,700.00	9,400,000.00	(5,292,300.00)	9,159,870.00
Sharia Court of Appeal			-	24,514,987.57
Jigawa state of education and legal studies		450,000.00	(450,000.00)	546,214.98
Sule Lamido University	2,807,402.00	100,000.00	2,707,402.00	67,700.00
Sub-Total Fines	6,915,102.00	9,950,000.00	(3,034,898.00)	33,674,857.57
D- Sales	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Due Process and Project Monitoring Bearau		90,000.00	(90,000.00)	77,631.00
Budget & Economic Planning Directorate		200,000.00	(200,000.00)	40,000.00
Minstry of Land, Housing, Urban and Regional Planning				
Jigawa State College of Education	50,468,369.00	15,000,000.00	35,468,369.00	
Sule Lamido University, K/Hausa	460,998.00	100,000.00	360,998.00	407,600.00
Ministry of Information, Youth, Sports and Culture		400,000.00	(400,000.00)	
Minstry of Land, Housing, Urban and Regional Planning		21,100.00	(21,100.00)	
Directorate of Salary and Pension Administration			-	45,000.00
Sule Lamido University, K/Hausa	40,000.00	100,000.00	(60,000.00)	
Institute of Information Technology		-	-	
Babura General Hospital	5,134,157.00	2,500,000.00	2,634,157.00	831,000.00
Birnin kudu General Hospital	5,567,594.37	2,600,000.00	2,967,594.37	1,350,820.00
Birniwa General Hospital	563,876.73	2,000,000.00	(1,436,123.27)	620,000.00
Dutse General Hospital	4,487,868.00	4,000,000.00	487,868.00	300,000.00
Gumel General Hospital	857,929.22	1,350,000.00	(492,070.78)	1,320,000.00
Gwaram General Hospital	174,500.00	1,100,000.00	(925,500.00)	1,800,000.00
Hadejia General Hospital		5,100,000.00	(5,100,000.00)	2,562,054.00

Hadejia Tuberculosis and Leprosy Hospital				-	
Jahun General Hospital		379,000.00	1,890,000.00	(1,511,000.00)	1,240,000.00
Kafin Hausa[Bulangu] Cottage Hospital		99,200.00	780,000.00	(680,800.00)	522,360.00
Kafin Hausa General Hospital			563,000.00	(563,000.00)	395,000.00
Kazaure General Hospital				-	2,543,814.00
Kazaure Psychiatric Hospital		1,211,883.65	700,000.00	511,883.65	7,000.00
Ringim General Hospital			2,600,000.00	(2,600,000.00)	10,333,333.00
Rasheed Shekoni Specialist Hospital				-	15,250,196.00
Jiagwa State Polytechnic				-	
Sule Lamido University, K/Hausa		20,000.00	2,000,000.00	(1,980,000.00)	
Ministry of Agriculture & Natural Resources				-	-
Jigawa State Agricultural Research Institute			800,000.00	(800,000.00)	
Ministry of Health			25,183,000.00	(25,183,000.00)	
JIMSO (Procurements & Supply)			44,000,000.00	(44,000,000.00)	2,281,412,234.30
Babura General Hospital		58,107,648.44	102,000,000.00	(43,892,351.56)	7,441,270.00
Birnin kudu General Hospital		1,875,511.00	2,600,000.00	(724,489.00)	25,344,370.00
Birniwa General Hospital		2,563,876.73	92,000,000.00	(89,436,123.27)	24,053,333.00
Gumel General Hospital		2,825,199.51	103,350,000.00	(100,524,800.49)	8,666,667.00
Gwaram General Hospital		7,460,195.00	41,100,000.00	(33,639,805.00)	25,000,000.00
Hadejia General Hospital		5,633,805,516.00	142,200,000.00	5,491,605,516.00	126,237,357.00
Hadejia Tuberculosis and Leprosy Hospital				-	
Jahun General Hospital		6,640,718.97	32,390,000.00	(25,749,281.03)	9,466,667.00
Kafin Hausa[Bulangu] Cottage Hospital		99,000.00	19,021,000.00	(18,922,000.00)	16,240,500.00
Kafin Hausa General Hospital		7,310,233.00	42,763,000.00	(35,452,767.00)	28,000,000.00
Kazaure General Hospital		85,505,127.11	100,000,000.00	(14,494,872.89)	83,250,949.00
Kazaure Psychiatric Hospital			4,000,000.00	(4,000,000.00)	
Ringim General Hospital		16,340,687.32	73,100,000.00	(56,759,312.68)	1,666,667.00
Ministry of Finance and Economic Planning		56,616,336.48	196,701,000.00	(140,084,663.52)	1,352,416,671.48
Jigawa state Housing Authority				-	-
Establishment and Service Matters Directorate			300,000.00	(300,000.00)	-
Manpower Development and Training Directorate		5,395,918.61	500,000.00	4,895,918.61	144,000.00
Manpower Development Institute		10,503,505.45	200,000.00	10,303,505.45	-
Civil Service Commission		280,000.00	3,200,000.00	(2,920,000.00)	120,000.00
Local Government Service Commission		252,200.00	1,500,000.00	(1,247,800.00)	682,000.00

State Independent Electoral Commission			1,000,000.00	(1,000,000.00)	79,600,000.00
Ministry of Finance and Economic Planning		56,616,336.48	6,701,000.00	49,915,336.48	3,646,611.19
Ministry of Finance and Economic Planning		5,267,050.00	200,000,000.00	(194,732,950.00)	
Jigawa state Housing Authority			1,000,000.00	(1,000,000.00)	144,900.00
Judicial Service Commission		328,660.00	200,000.00	128,660.00	22,400.00
Ministry of Education Science and Technology			400,000.00	(400,000.00)	150,000.00
Agency for Mass Education			150,000.00	(150,000.00)	4,541,618.36
Jigawa State Polytechnic		64,077,987.43	1,000,000.00	63,077,987.43	
Bilyaminu Usman Polytechnic Hadejia		30,861,341.00	5,000,000.00	25,861,341.00	3,516,985.00
Jigawa State College of Education, Gumel		50,468,369.00	15,000,000.00	35,468,369.00	10,094,000.00
Sule Lamido University, K/Hausa		44,248,349.00	19,425,000.00	24,823,349.00	11,218,125.00
Jigawa State Scholarship Board		18,547,150.00	15,000,000.00	3,547,150.00	3,419,950.00
Dutse Model/Capital School		1,163,600.00	1,000,000.00	163,600.00	1,741,548.10
Jigawa State College of Education and Legal Studies, Ringim		71,946,691.60	150,550,000.00	(78,603,308.40)	
Institute of Information Technology		126,343,536.78	3,700,000.00	122,643,536.78	5,911,438.00
Islamic Education Board		24,493,974.00	675,000.00	23,818,974.00	7,347,571.90
Jigawa State College of Health Technology		5,201,520.00	16,750,000.00	(11,548,480.00)	31,758,764.50
Ministry of Health			733,341,000.00	(733,341,000.00)	23,145,877.87
Jigawa State College of Remedial Studies		27,301,304.25	3,000,000.00	24,301,304.25	7,514,987.28
School of Nursing Birnin Kudu		9,000,275.37	11,000,000.00	(1,999,724.63)	5,500,000.00
School of Widwifery Birnin kudu		6,710,559.28	6,320,000.00	390,559.28	
School of Nursing Hadejia		3,170,392.00	7,700,000.00	(4,529,608.00)	4,452,000.00
School of Widwifery Babura		2,580,035.00	5,500,000.00	(2,919,965.00)	2,075,000.00
School of Health Technology		5,201,520.00	16,750,000.00	(11,548,480.00)	36,571,276.20
History and Cultures			60,000.00	(60,000.00)	
Ministry of Information, Youth, Sports and Culture			150,000.00	(150,000.00)	
Ministry of Information, Youth, Sports and Culture			250,000.00	(250,000.00)	
Jigawa State Television			25,000,000.00	(25,000,000.00)	18,244,583.98
Jigawa State Broadcasting Corporation [Radio]			40,000,000.00	(40,000,000.00)	41,570,825.00

Ministry of Agriculture & Natural Resources			x		-
Jigawa State Agricultural Research Institute			800,000.00	(800,000.00)	
Bilyaminu Usman Polytechnic Hadejia	2,331,226.60	1,000,000.00	1,331,226.60	245,000.00	
Jigawa State Agricultural Supply Company		200,000.00	(200,000.00)		
Agency for Mass Education		350,000.00	(350,000.00)		
Sub-Total Sales	6,520,906,927.38	2,358,974,100.00	4,161,932,827.38	3,223,226,422.86	
E- Earnings		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Institute of Information Technology				-	
Ministry of Agriculture & Natural Resources	345,897.00	5,000,000.00	(4,654,103.00)		
Jigawa Road Maintenance Agency		2,000,000.00	(2,000,000.00)	5,412,874.58	
Bilyaminu Usman Polytechnic Hadejia	972,200.00	500,000.00	472,200.00	451,987.36	
Manpower Development and Training Directorate				-	
Ministry of Women Affairs & Social Development				-	271,654.80
Birnin kudu General Hospital	43,212,287.60	86,175,000.00	(42,962,712.40)	147,737,174.65	
Dutse General Hospital				-	
Gumel General Hospital	3,015,296.14	8,500,000.00	(5,484,703.86)	43,333,333.00	
Hadejia General Hospital	20,088,617.00	3,900,000.00	16,188,617.00	383,312.00	
Hadejia Tuberculosis and Leprosy Hospital				-	33,475,147.61
kafin Hausa (Bulangu) cottage Hospital				-	22,800.00
Jahun General Hospital	13,488,623.88	102,913,000.00	(89,424,376.12)		
Kafin Hausa General Hospital	1,941,344.00	3,400,000.00	(1,458,656.00)	150,000.00	
Kazaure General Hospital				-	
Ringim General Hospital				-	
Rasheed Shekoni Specialist Hospital		80,000,000.00	(80,000,000.00)	91,594,004.00	
Manpower Development and Training Directorate				-	13,542,927.00
Manpower Development Institute	37,880,425.00	33,000,000.00	4,880,425.00	243,157,649.65	
Sule Lamido University, K/Hausa	7,209,607.01	12,780,000.00	(5,570,392.99)	7,142,400.00	
Ministry of Information, Youth, Sports and Culture		300,000.00	(300,000.00)	417,974.58	
Manpower Development and Training Directorate				-	
Library Board	358,000.00	1,000,000.00	(642,000.00)	300,000.00	

Manpower Development Institute		1,772,025.21	3,000,000.00	(1,227,974.79)	415,000.00
Jigawa state College of Remedial Studies		189,750.00	500,000.00	(310,250.00)	
Manpower Development and Training Directorate				-	
Bilyaminu Usman Polytechnic Hadejia		351,600.00	3,000,000.00	(2,648,400.00)	3,547,657.21
Jigawa state College of Remedial Studies		259,870.00	500,000.00	(240,130.00)	741,287.64
Ministry of Information, Youth, Sports and Culture		35,000.00	500,000.00	(465,000.00)	20,000.00
Ministry of Agriculture & Natural Resources			5,000,000.00	(5,000,000.00)	
Ministry of Information, Youth, Sports and Culture				-	
History and culture Bureau		50,000.00	150,000.00	(100,000.00)	
Ministry of Agriculture & Natural Resources				-	6,417,315.38
Ministry of Agriculture & Natural Resources				-	
Ministry of Land, Housing, Urban & Regional Planning Development				-	
Ministry of Environment		247,000.00	400,000.00	(153,000.00)	
Ministry of Works & Transport			300,000.00	(300,000.00)	
Birnin kudu General Hospital				-	74,944,370.00
Sule Lamido University, K/Hausa				-	
Dutse General Hospital		41,355,671.19	141,000,000.00	(99,644,328.81)	87,287,944.00
Rasheed Shekoni Specialist Hospital				-	74,235,663.00
Sule Lamido University, K/Hausa		7,046,514.74	6,000,000.00	1,046,514.74	6,060,685.00
Manpower Development Institute		44,537,164.25	71,500,000.00	(26,962,835.75)	87,310,092.00
Rasheed Shekoni Specialist Hospital			60,000,000.00	(60,000,000.00)	1,632,200.00
Rasheed Shekoni Specialist Hospital			1,500,000.00	(1,500,000.00)	
Ministry of Finance				-	
Ministry of Commerce, Industry and Co-operatives			5,000,000.00	(5,000,000.00)	2,287,500.00
Board of Internal Revenue				-	
Ministry of Environment			1,500,000.00	(1,500,000.00)	
Board of Internal Revenue		6,223,750.00	51,425,000.00	(45,201,250.00)	22,358,500.00
Ministry of Environment				-	
Ministry of Women Affairs & Social Development				-	
History and culture Bureau			840,000.00	(840,000.00)	

Jigawa Sports Council			20,000,000.00	(20,000,000.00)	2,486,147.52
Jigawa State Printing Press		608,100.00	3,500,000.00	(2,891,900.00)	2,875,154.36
Ministry of Works & Transport			75,000,000.00	(75,000,000.00)	
Manpower Development Institute		25,627,406.00	29,000,000.00	(3,372,594.00)	22,408,368.00
Sub-Total Earnings		256,816,149.02	819,083,000.00	(562,266,850.98)	982,421,123.34
F- Rent on Government Buildings - General		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
				-	-
Ministry of Finance			100,000,000.00	(100,000,000.00)	94,154,871.68
Jigawa State Housing Authority		8,841,633.69	10,000,000.00	(1,158,366.31)	29,717,175.65
Jigawa State Housing Authority		6,297,057.48	10,000,000.00	(3,702,942.52)	490,000.00
Sub-Total Rent of Government Buildings		15,138,691.17	120,000,000.00	(104,861,308.83)	124,362,047.33
G- Rent on Land and Others		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Ministry of Lands, Housing, Urban & Regional Planning Development	12020901	1,405,290.00	10,000,000.00	(8,594,710.00)	11,217,915.46
Ministry of Finance & Economic Planning	12020908			-	3,458,712,457.69
Ministry of Lands, Housing, Urban & Regional Planning Development	12020908	12,683,928.07	114,000,000.00	(101,316,071.93)	133,659,825.42
Sub-Total Rent of Government Buildings		14,089,218.07	124,000,000.00	(109,910,781.93)	3,603,590,198.57
H- Repayments and Refunds		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Motor Vehicle Advances	12021002	1,446,419,968.19		(1,446,419,968.19)	
Bicycle Advances	12021003	19,063,672.41		(19,063,672.41)	17,645,735.25
Repayment of Refurbishing Loan	12021004	77,964,524.90	85,000,000.00	7,035,475.10	
Refunds	12021006	35,300,000.00	3,013,000,000.00	2,977,700,000.00	61,800,000.00
Repayment of Loan to Parastatals	12021007			-	
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021008	33,350,000.00	200,000,000.00	166,650,000.00	
Repayment of Motorcycle Loan	12021009	52,263,339.92			
Repayment of Bicycle Loan	12021010	4,000,000.00	15,973,000.00	11,973,000.00	55,350,000.00
Refund of Overpayment	12021015			-	98,519,421.92
Refund Sundaries	12021013			-	397,215,828.76
Recovery of Public Funds	12021015			-	

Repayment of Owner Occupier	12021015		60,000,000.00	60,000,000.00	54,265,987.95
Repayment / Recoveries of Economic Empowerment Loans	12021016			-	417,212,534.57
Repayment of Motor vehicle Loan	12021017	628,260,382.30	720,000,000.00		768,000,000.00
Repayment of Professional Advances	12021018			-	3,217,655.74
Sub-Total Repayments and Refunds		2,296,621,887.72	4,093,973,000.00	1,797,351,112.28	1,928,577,164.19
I- Interest Earned		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2021
Bank Interest	12021302	296,301,369.86	700,000,000.00	(403,698,630.14)	803,643,835.62
Interest on Treasury Bills and Fixed Deposit	12021302			0.00	
Total Interest Earned		296,301,369.86	700,000,000.00	(403,698,630.14)	803,643,835.62
J- Reimbursement		2023			
		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
Audit Fees	12021302		1,200,000.00	1,200,000.00	
Assistance for Up-keeps of Rehabilitation Centres	12021307		33,600.00	33,600.00	421,564.97
Grants & Reimbursement from Local Government - Special Services	12021309	110,880,000.00	366,972,000.00	256,092,000.00	586,392,000.00
Grants & Reimbursement from Local Government - L.G Audit	12021309	363,436,362.10	300,000,000.00	- 63,436,362.10	301,142,949.48
Grants & Reimbursement from Local Government - LG Service Comm	12021309	726,873,119.48	600,000,000.00	- 126,873,119.48	602,285,899.34
Grants & Reimbursement from Local Government - Min of Works Street Light	12021309	3,805,222,500.05	3,672,000,000.00	- 133,222,500.05	2,978,049,420.00
Grants & Reimbursement from Local Government - Min of Water Res.	12021309	2,114,096,996.00	1,440,000,000.00	- 674,096,996.00	1,699,503,596.00
Grants & Reimbursement from Local Government - Rehabilitation Board	12021309	141,948,000.00	227,000,000.00	85,052,000.00	141,948,547.50
Grants & Reimbursement from Local Government - SLU Kafin Hausa	12021309	1,459,926,201.42	422,869,000.00	- 1,037,057,201.42	338,243,000.00
Grants & Reimbursement from Local Government - PHCDA	12021309	282,706,068.00	113,000,000.00	- 169,706,068.00	234,106,068.00
Grants & Reimbursement from Local Government - Min for LG	12021309	363,436,362.10	300,000,000.00	- 63,436,362.10	301,142,949.48
Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	12021311	18,204,263,960.31	20,170,000,000.00	1,965,736,039.69	18,648,496,582.52
Federal Government Grants & Reimbursements	12021312	659,213,404.00	7,000,000,000.00	6,340,786,596.00	0.00

SLU Kafin Hausa Students Fees Subsidy Grants	12021313		80,000,000.00	80,000,000.00	69,382,500.00
COVID 19 Donations and Grants	12021314			-	0.00
Basic Healthcare Provision Fund Recurrent Receipts	12021315			-	0.00
Other Receipts from Local Governmdnts		9,731,207,361.73	7,441,841,000.00	9+	125,325,016.00
				-	
Total Reimbursement		37,963,210,335.19	42,134,915,600.00	6,461,071,626.54	26,026,440,093.29
Grand-Total Non-Tax Revenue		49,514,947,309.28	49,500,243,700.00	14,703,609.28	37,010,147,598.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

NOTE 4 AID AND GRANTS

Economic Code	Item Description	Actual Receipts 2023	Approved Estimates 2023	Variance	Actual Receipts 2022
1301	AID AND GRANTS				
130103	Domestic Grants				
13010305	Global Education Grants (World Bank BESDA Project)	2,851,797,098.12	4,500,000,000.00	- 1,648,202,901.88	2,476,040,000.00
13010307	Basic Healthcare Provision Fund Receipts(Ministry of Health)	659,213,404.00	800,000,000.00	- 140,786,596.00	694,036,919.65
13010307	Basic Healthcare Provision Fund Receipts(Primary Health Care Development Agency)	560,131,589.56	485,000,000.00	75,131,589.56	`0.00
13010308	APPEALS Project Grants	`0.00	500,000,000.00		`0.00
13010309	Ecological Funds Ministry of Enviroment)	849,435,458.39	644,000,000.00	- 205,435,458.39	1,108,210,576.32
13010310	World Bank Nigeria for Women Project	`0.00	650,000,000.00		`0.00
	Sub-Total Domestic Grants	4,920,577,550.07	7,579,000,000.00	- 1,919,293,366.71	4,278,287,495.97
130104	Foreign Grants				
13010402	Unicef Primary Healthcare Grants	846,481,958.00	330,000,000.00	- 516,481,958.00	485,478,482.21
13010403	Sasakawa Global Agricultural Grants	13,516,600.00	12,000,000.00	- 1,516,600.00	17,999,700.00
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,096,467,911.00	670,000,000.00	- 426,467,911.00	661,645,092.00
	Sub-Total Foreign Grants	1,956,466,469.00	1,012,000,000.00	- 944,466,469.00	1,165,123,274.21

	GRAND TOTAL	6,877,044,019.07	8,591,000,000.00	-	2,863,759,835.71	5,443,410,770.18
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JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
OTHER CAPITAL RECEIPTS

NOTES	DESCRIPTION		2023			ACTUAL 2022
			ACTUAL 2023	BUDGET	VARIANCE	
5	Recapitalization from MDAs					
1	Ministry of Finance(Local Governments Capital Contributions)	14020201	6,109,999,999.70	4,000,000,000.00	2,109,999,999.70	4,246,672,160.26
	Ministry of Finance(Federal Govt COVID-19 Action Recovery and Economic Stimulus Grant)	14020216	1,517,605,982.70	4,370,000,000.00	-2,852,394,017.30	0.00
	Sub-Total Recapitalization from MDAs		7,627,605,982.40	8,370,000,000.00	(742,394,017.60)	0.00
2	Tetfund Grants					
	Sule Lamido University Kafin Hausa	14020201	2,247,598,343.88	1,751,000,000.00	496,598,343.88	1,247,657,199.36
	Jigawa State Polytechnic	14020205	342,211,358.41	1,000,000,000.00	-657,788,641.59	378,690,208.00
	Bilyaminu Usman Polytechnic Hadejia	14020205	341,668,402.00	571,500,000.00	-229,831,598.00	626,002,742.69
	Jigawa State College of Education, Gumel	14020205	593,377,523.90	-	593,377,523.90	259,456,615.00
	Jigawa State College of Education and Legal Studies, Ringim	14020205	426,183,868.73	498,440,000.00	-72,256,131.27	
	Sub-Total Tetfund		3,951,039,496.92	3,820,940,000.00	130,099,496.92	2,511,806,765.05
3	2% L. G. Capital Contribution					
	Sule Lamido University Kafin Hausa	14020201	1,643,052,949.68	777,000,000.00	866,052,949.68	582,609,896.58
	Sub-Total 2% L. G. Capital Contribution		1,643,052,949.68	777,000,000.00	866,052,949.68	582,609,896.58
4	Water, Sanitation & Hygine					
	Ministry of Water Resources	14020206	0.00	-	0.00	0.00
	Ministry of Water Resources	14020208		-	0.00	235,155,753.87
	Jigawa State Water Board	14020208	0.00	15,600,000.00	-15,600,000.00	72,951,753.44
	Rural Water Aupply & Sanitation Authority	14020201			0.00	0.00
	Sub-Total Water, Sanitation & Hygine		-	15,600,000.00	(15,600,000.00)	308,107,507.31
5	MNCH, Immunization & Unicef					
	Primary Health Care Development Agency(Local Governments Capital Contribution)	14020201	220,214,100.35	122,000,000.00	98,214,100.35	118,200,000.00
	Ministry of Health (Save one million lives)	14020209	0.00	-	-	629,657,939.40
	Ministry of Health (Coprep Program)	14020218	315,277,641.85	928,000,000.00	-612,722,358.15	0.00

	Sub-Total MNCH, Immunization & Unicef		535,491,742.20	1,050,000,000.00	- 514,508,257.80	747,857,939.40
6	EU/DFID					
	Budget and Economic Planning Directorate (SLOGOR)	14020207	-	-	-	-
	Budget and Economic Planning Directorate (SDG)	14020211		150,000,000.00	(150,000,000.00)	0.00
	Sub-Total Ecological Funds		0.00	150,000,000.00	(150,000,000.00)	0.00
7	UBEC Programmes					
	State Univ. Basic Education Board(Federal UBEC Grants)	14020204	4,137,922,272.04	1,760,400,000.00	2,377,522,272.04	1,548,872,841.30
	Sub-Total UBEC Programmes		4,137,922,272.04	1,760,400,000.00	2,377,522,272.04	1,548,872,841.30
8	Agricultural Programmes					
	Jigawa Agric & Rural Dev. Authority (Grant from African Development Bank)	14020210	597,557,958.58	2,410,000,000.00	-1,812,442,041.42	923,037,868.00
	Jigawa Agric & Rural Dev. Authority (COVID-19 to Fadama)	14020216	150,000,000.00	-	150,000,000.00	593,406,625.55
	Agriculture and Rural Development Project(IDB Funded)	14030208	0.00	400,000,000.00		
	Sub-Total Agricultural Programmes		747,557,958.58	2,810,000,000.00	(1,662,442,041.42)	1,516,444,493.55
9	J-CARES Programmes					
	Ministry of Commerce (Business Support Services)	14020216	100,000,000.00	1,700,000,000.00	-1,600,000,000.00	204,878,262.50
	Economic Empowerment (Women & Youths Skill)	14020216	100,000,000.00	540,000,000.00	-440,000,000.00	410,995,790.00
	Ministry of Agric (Goat breeding programmes)	14020216	150,000,000.00	-	150,000,000.00	36,398,800.00
	Rehabilitation Board (Social Transfer Physically Challenged, Disabled, Old Aged)	14020216	150,000,000.00	845,000,000.00	-695,000,000.00	365,863,210.00
	Ministry of Women Affairs (Women Livelihood Development)	14020216	50,000,000.00	105,000,000.00	-55,000,000.00	51,131,670.00
	Budget and Economic Planning Directorate (State Cares Coordinating Unit)	14020216	36,000,000.00	14,000,000.00	22,000,000.00	39,999,950.00
	Sub-Total J-CARES Programmes		586,000,000.00	3,204,000,000.00	(2,618,000,000.00)	1,109,267,682.50
10	Acresal Programmes					
	Ministry of Environment	12020217	2,926,295,784.91	4,300,000,000.00	-1,373,704,215.09	892,000,000.00
	Sub-Total Acresal Programmes		2,926,295,784.91	4,300,000,000.00	(1,373,704,215.09)	0.00
11	RAAMP Programmes					
	Ministry of Works and Transport	14030209	0	500,000,000.00		
	Sub-Total RAAMP Programmes			500,000,000.00		

	Total OTHER CAPITAL RECEIPTS		22,154,966,186.73	23,553,940,000.00	(3,702,973,813.27)	8,324,967,125.69
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JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

LOANS AND BORROWINGS

NOTE	DESCRIPTION	CODE	2023			ACTUAL 2022
			ACTUAL 2023	BUDGET	VARIANCE	
6	LOANS AND BORROWINGS					
	MULTILATERAL		0.00	0.00	0.00	0.00
	BILATERAL		0.00	0.00	0.00	0.00
	DOMESTIC		0.00	0.00	0.00	15,035,902,285.70
	Total		0.00	0.00	0.00	15,035,902,285.70

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
SALARIES & WAGES - SUMMARY BY SECTOR

NOTE	SALARIES & WAGES					
7	PERSONNEL COST		2023			2022
	DESCRIPTION	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022	
	ADMINISTRATIVE SECTOR	3,615,649,359.19	4,397,600,000.00	781,950,640.81	2,477,638,123.36	
	ECONOMIC SECTOR	3,801,704,031.05	4,896,442,000.00	1,094,737,968.95	2,445,175,696.40	
	LAW & JUSTICE	1,627,733,172.96	2,103,861,000.00	476,127,827.04	1,426,272,199.99	
	SOCIAL SECTOR	43,239,455,168.84	47,043,638,000.00	3,804,182,831.16	37,675,676,391.96	
	CONSOLIDATED REVENUE FUND CHARGES	136,223,098.93	125,000,000.00	97,941,997.60	179,808,051.76	
	TOTAL	52,420,764,830.97	58,566,541,000.00	6,254,941,265.56	44,204,570,463.47	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
PERSONNEL EMOLUMENT (SALARIES & WAGES) - DETAIL BY AGENCIES

NOTE 7.1

S/N	DESCRIPTION	PERSONAL EMOLUMENT	ACTUAL EXPENDITURE (2023)	FINAL BUDGET 2023	VARIANCE	ACTUAL EXPENDITURE (2022)
	ADMINISTRATIVE SECTOR					
1	Government House	011100100101	41,605,745.10	42,500,000.00	894,254.90	37,680,881.33
2	Deputy Governor's Office	011100100201	9,166,081.60	8,900,000.00	-266,081.60	17,616,224.26
3	Directorate of Protocol	011100100300	11,027,931.85	2,700,000.00	-8,327,931.85	2,609,224.20
4	Due Process & Project Monitoring Bureau	011100100400	34,972,353.60	41,400,000.00	6,427,646.40	38,825,686.90
5	Pilgrim Welfare Agency	011100100700	26,837,929.19	29,200,000.00	2,362,070.81	28,071,064.60
6	Administration & Finance Directorate	011101300100	667,512,440.22	542,800,000.00	-124,712,440.22	23,623,438.75
7	Liaison Office Kaduna	011101300200	5,208,447.80	5,200,000.00	-8,447.80	328,678,562.09
8	Liaison Office Lagos	011101300300	3,959,655.70	3,900,000.00	-59,655.70	16,264,196.52
9	Liaison Office Abuja	011101300500	5,458,724.50	4,900,000.00	-558,724.50	5,182,918.20
10	Chieftaincy & Religious Affairs Department	011101300600	107,415,062.02	30,500,000.00	-76,915,062.02	3,966,560.00
11	Research, Evaluation and Political Affairs Directorate	011101400100	5,646,949.40	4,300,000.00	-1,346,949.40	5,667,754.40
12	Special Service Directorate	011101800100	118,536,651.12	29,200,000.00	-89,336,651.12	28,921,493.80
13	Council Affairs Department	011101800200	400,400.00	500,000.00	99,600.00	4,271,615.80
14	Jigawa State Agricultural Research Institute	011103902100	122,147,651.08	124,800,000.00	2,652,348.92	28,142,324.94
15	State House of Assembly	011200100100	321,775,388.82	940,500,000.00	618,724,611.18	365,956.20
16	Assembly Service Commission	011200100115	13,257,000.34	21,700,000.00	8,442,999.66	970,715,589.37
17	Office of the Head of State Civil Service	012500100100	180,501,252.90	256,700,000.00	76,198,747.10	33,223,090.58
18	Establishment and Service Matters Directorate	012500100200	491,318,606.06	533,700,000.00	42,381,393.94	158,544,437.82
19	Directorate of Salary and Pension Administration	012500100400	595,869,790.90	524,200,000.00	-71,669,790.90	514,468,455.01
20	State Pension	012500100406	607,351,113.50	1,010,000,000.00	402,648,886.50	457,933,559.42
21	Manpower Development Institute	012500100500	47,105,096.00	43,800,000.00	-3,305,096.00	47,403,051.28
22	Office of the Auditor General	014000100100	60,223,257.70	70,000,000.00	9,776,742.30	2,016,399.80
23	Directorate of Local Government Audit	014000200100	75,985,310.80	72,000,000.00	-3,985,310.80	63,945,541.74
24	Jigawa State Audit Service Commission	014000300101		5,000,000.00	5,000,000.00	
25	Civil Service Commission	014700100100	7,219,398.60	8,100,000.00	880,601.40	108,864,766.49
26	Local Government Service Commission	014700200100	25,971,791.26	8,200,000.00	-17,771,791.26	8,388,290.10

27	State Independent Electoral Commission	014800100100	9,097,130.16	10,000,000.00	902,869.84	6,535,227.96
28	Guidance and Counselling Department	016200100600	2,231,307.00	2,100,000.00	-131,307.00	4,591,146.32
29	State Emergency Management Agency (SEMA)	016200200100	17,846,891.97	20,800,000.00	2,953,108.03	354,727,276.39
	Sub-Total Administrative Sector		3,615,649,359.19	4,397,600,000.00	781,950,640.81	3,301,244,734.27
	ECONOMIC SECTOR					
30	Ministry of Agriculture & Natural Resources	021500100100	1,208,292,637.29	334,000,000.00	-874,292,637.29	149,509,018.44
31	Jigawa State Agricultural & Rural Development Authority	021510200100	339,133,793.25	352,566,000.00	13,432,206.75	215,873,572.87
32	Farmers And Herdsman Board	021511511500	42,076,836.84	58,300,000.00	16,223,163.16	352,298,127.11
33	Ministry of Finance	022000100100	430,307,213.94	361,100,000.00	-69,207,213.94	30,978,438.25
34	Office of the Accountant General	022000700100	614,354,276.84	2,600,000,000.00	1,985,645,723.16	56,854,339.63
35	State Internal Revenue Service	022000800100	53,510,542.13	66,028,000.00	12,517,457.87	14,489,949.72
36	Ministry of Commerce, Industries and Co-operatives	022200100100	68,842,829.83	77,700,000.00	8,857,170.17	74,519,128.90
37	Mineral Resources Development Agency	022200100200	13,117,405.00	12,900,000.00	-217,405.00	12,983,791.00
38	State Investment Promotion Agency	022200100300	7,103,000.00	7,323,000.00	220,000.00	
39	Jigawa State Agency for Youth Empowerment and Employment	022700600100	106,565,782.60	74,100,000.00	-32,465,782.60	68,874,069.30
40	Ministry of Works & Transport	023400100100	152,921,621.90	182,000,000.00	29,078,378.10	162,665,822.13
41	Jigawa Roads Maintenance Agency	023400400100	11,027,754.00	13,460,000.00	2,432,246.00	11,824,096.55
42	Rural Electricity Board	023400800300	31,086,352.75	23,135,000.00	-7,951,352.75	23,843,689.20
43	Fire Service Directorate	023400900100	79,765,731.96	90,000,000.00	10,234,268.04	83,685,014.28
44	Ministry of Budget and Economic Planning	023800100100	28,645,393.60	45,000,000.00	16,354,606.40	20,434,481.20
45	Jigawa State Bureau of Statistics (JSBS)	023800200100	14,760,277.72	18,800,000.00	4,039,722.28	178,062,278.30
46	Ministry of Water Resources	025200100100	18,171,362.20	24,400,000.00	6,228,637.80	35,137,093.10
47	Jigawa state Water Board	025210200100	171,952,796.48	175,272,000.00	3,319,203.52	195,498,533.04
48	Rural Water Supply and Sanitation Agency	025210300100	78,535,485.50	33,100,000.00	-45,435,485.50	76,522,016.90
49	Small Town Water Supply Agency	025210400100	181,015,938.25	192,011,000.00	10,995,061.75	16,016,628.30
50	Ministry of Lands, Housing, Urban & Regional Planning Development	026000100100	75,458,907.32	78,532,000.00	3,073,092.68	610,810,001.70
51	Jigawa State Housing Authority	026000200100	13,821,742.64	12,482,000.00	-1,339,742.64	59,505,376.32
52	Urban Development Board	026000300100	61,236,349.01	64,233,000.00	2,996,650.99	163,378,548.15
53	Dutse Capital Development Authority (DCDA)	026000400100	94,185,286.37	98,000,000.00	3,814,713.63	29,803,023.50
	Sub-Total Economic Sector		3,801,704,031.05	4,896,442,000.00	1,094,737,968.95	2,613,764,014.39

	LAW & JUSTICE					
54	High Court of Justice	031800500100	534,516,095.70	645,596,000.00	111,079,904.30	50,423,751.10
55	Sharia Court of Appeal	031800600100	830,992,508.74	1,121,000,000.00	290,007,491.26	54,498,616.32
56	Judicial Service Commission	031801100100	67,756,783.87	127,500,000.00	59,743,216.13	2,878,822,946.67
57	Ministry of Justice	032600100100	162,690,124.90	180,500,000.00	17,809,875.10	313,750,433.40
58	Justice Sector and Law Reform Commission	032600200200	31,777,659.75	29,265,000.00	-2,512,659.75	119,274,127.21
	Sub-Total Law and Justice Sector		1,627,733,172.96	2,103,861,000.00	476,127,827.04	3,416,769,874.70
	SOCIAL SECTOR					
59	Ministry of Women Affairs & Social Development	051400100100	43,794,787.30	56,558,000.00	12,763,212.70	28,225,910,874.77
60	Jigawa State Rehabilitation Board	051400100200	46,005,202.82	274,324,000.00	228,318,797.18	53,354,663.90
61	State Universal Basic Education Board (SUBEB)	051700100200	359,132,785.26	314,826,000.00	-44,306,785.26	91,590,617.72
62	Inspectorate Headquarters & Zones	051700100203	225,344,397.86	256,538,000.00	31,193,602.14	552,718,499.05
63	Jigawa State Agency for Nomadic Education	051700100300	550,861,830.24	635,700,000.00	84,838,169.76	717,449,169.96
64	Agency for Mass Education	051700100400	164,338,171.76	83,700,000.00	-80,638,171.76	484,420,280.52
65	Local Education Authority (LEAs)	051700100500	18,204,263,960.31	20,170,000,000.00	1,965,736,039.69	1,299,661,693.49
66	Ministry of Higher Education, Science & Technology	051700200100	3,884,239,703.93	5,182,000,000.00	1,297,760,296.07	696,836,944.12
67	State Educational Inspectorate & Monitoring Unit	051700200200	1,045,614.00	1,261,000.00	215,386.00	636,175,149.52
68	Dutse Model / Capital School	051700200300	175,791,385.55	187,700,000.00	11,908,614.45	9,412,693.20
69	Bamaina Academy	051700200400	8,015,397.60	10,600,000.00	2,584,602.40	174,239,537.02
70	Science & Technical Education Board	051700200500	633,356,566.89	668,272,000.00	34,915,433.11	472,916,588.84
71	Islamic Education Bureau	051700200600	845,151,988.64	996,400,000.00	151,248,011.36	231,371,762.53
72	Library Board	051700200700	47,282,659.70	59,270,000.00	11,987,340.30	1,023,456,364.87
73	Jigawa State Scholarship Board	051700200800	8,360,133.97	10,100,000.00	1,739,866.03	2,975,247.30
74	Sule Lamido University	051700200900	1,255,686,366.34	1,346,000,000.00	90,313,633.66	74,225,916.45
75	Jigawa State Polytechnic	051700201000	782,606,034.64	886,760,000.00	104,153,965.36	965,870,841.17
76	Binyaminu Usman Polytechnic, Hadejia	051700201100	564,232,373.48	664,986,000.00	100,753,626.52	266,425,984.68
77	Institute of Information Technology	051700201200	242,493,593.93	246,500,000.00	4,006,406.07	506,361,463.57
78	Jigawa State College of Education	051700201300	1,327,136,853.18	1,382,300,000.00	55,163,146.82	179,351,705.58
79	Jigawa State College of Education and Legal Studies	051700201400	536,686,523.29	514,956,000.00	-21,730,523.29	583,329,901.16
80	Jigawa State College of Remedial Studies	051700201500	132,281,884.52	131,728,000.00	-553,884.52	381,214,878.54
81	Ministry of Health	052100100100	1,252,922,218.17	1,050,000,000.00	-202,922,218.17	142,911,178.45

82	Babura General Hospital	052100100110	268,618,269.96	263,500,000.00	-5,118,269.96	716,187,806.25
83	Birnin Kudu General Hospital	052100100111	557,836,130.87	528,100,000.00	-29,736,130.87	54,278,864.34
84	Birniwa General Hospital	052100100112	189,948,578.72	187,800,000.00	-2,148,578.72	340,253,745.28
85	Dutse General Hospital	052100100113	619,592,861.94	607,000,000.00	-12,592,861.94	132,375,002.08
86	Gumel General Hospital	052100100114	386,745,814.15	389,200,000.00	2,454,185.85	178,574,541.63
87	Gwaram Cottage Hospital	052100100115	153,392,205.50	154,761,000.00	1,368,794.50	423,985,653.63
88	Hadejia General Hospital	052100100116	756,859,760.88	733,800,000.00	-23,059,760.88	39,193,947.54
89	Hadejia Tuberculosis and Leprosy Hospital	052100100117	53,743,246.54	56,500,000.00	2,756,753.46	346,554,820.10
90	Jahun General Hospital	052100100118	392,201,042.97	303,000,000.00	-89,201,042.97	87,841,383.20
91	Kafin Hausa (Bulangu) Cottage Hospital	052100100119	129,033,401.52	99,100,000.00	-29,933,401.52	
92	Kafin Hausa General Hospital	052100100120	193,787,127.72	193,900,000.00	112,872.28	33,702,004.52
93	Kazaure General Hospital	052100100121	423,936,071.30	445,000,000.00	21,063,928.70	
94	Kazaure Psychiatric Hospital	052100100122	36,316,248.08	37,004,000.00	687,751.92	184,128,482.02
95	Ringim General Hospital	052100100123	364,406,294.09	334,800,000.00	-29,606,294.09	1,036,668,116.26
96	Primary Health Care Development Agency	052100300100	82,685,207.20	88,500,000.00	5,814,792.80	
97	Primary Health Care Development LGA Management Offices	052100300109	5,029,434,874.69	5,106,000,000.00	76,565,125.31	96,151,803.90
98	College of Nursing Science Birnin Kudu	052110400103	437,616,173.72	439,700,000.00	2,083,826.28	23,237,778.72
99	College of Health Science and Technology Jahun	052110600100	208,810,061.61	175,274,000.00	-33,536,061.61	86,505,069.56
100	Rasheed Shekoni Specialist Hospital	052111600100	1,170,295,419.28	780,500,000.00	-389,795,419.28	77,615,378.20
101	Ministry of Information Youths, Sports and Culture	052300100100	84,607,057.50	94,190,000.00	9,582,942.50	126,953,019.57
102	History and Culture Bureau	052300200100	20,307,185.02	26,556,000.00	6,248,814.98	300,124,856.90
103	Jigawa State Television	052300300100	72,979,770.79	65,811,000.00	-7,168,770.79	3,011,598.90
104	Jigawa State Broadcasting Corporation (Radio)	052300400100	96,385,036.22	100,500,000.00	4,114,963.78	
105	Jigawa State Sports Council	052300700100	73,285,787.15	106,877,000.00	33,591,212.85	
106	Ministry of Environment	053500100100	103,767,078.50	115,000,000.00	11,232,921.50	
107	Jigawa State Environmental Protection Agency (JISEPA)	053501600100		425,400,000.00	425,400,000.00	
108	Alternative Energy Agency	053505600100	3,101,885.40	3,186,000.00	84,114.60	
109	Ministry Of Local Government	055100100100	38,732,144.14	52,200,000.00	13,467,855.86	
	Sub-Total Social Sector		43,239,455,168.84	47,043,638,000.00	3,804,182,831.16	42,059,525,829.01
	CONSOLIDATED REVENUE FUND CHARGES					

S/N	DESCRIPTION	ONAL EMOLUMENT	ACTUAL EXPENDITURE (2023)	FINAL BUDGET 2023	VARIANCE	ACTUAL EXPENDITURE (2022)
1	Office of the Accountant Gen. (CRF)	022000700101	5,059,803.57	6,000,000.00	940,196.43	2,776,510.80
2	Office of the Auditor Gen. (CRF)	014000100101	2,721,604.62	5,500,000.00	2,778,395.38	883,908.00
3	Office of the Auditor Gen. Local Gov. Audit(CRF)	014000200101	5,428,154.80	5,500,000.00	71,845.20	883,908.00
4	Office of the Chairman Civil Service Commission (CRF)	014700100101	16,337,586.00	5,900,000.00	-10,437,586.00	6,154,455.30
5	Office of the Chairman Board of Internal Revenur(CRF)	022000800101	4,544,246.80	5,500,000.00	955,753.20	6,154,455.30
6	Office of the Chairman LGSC (CRF)	014700200101	21,688,266.00	6,600,000.00	-15,088,266.00	775,628.40
7	Office of the Chairman SIEC (CRF)	014800100101	23,868,726.00	21,500,000.00	-2,368,726.00	11,238,001.00
8	Office of the Chairman SUBEB (CRF)				0.00	
9	Office of the Governor AdministraS & Finance (CRF)	011101300101	16,259,708.40	16,260,000.00	291.60	11,874,075.12
10	Juducial Service Commission (CRF)	031801100100	27,058,002.40	125,000,000.00	97,941,997.60	59,505,376.32
11	Assembly Service Commission (CRF)	011200100115	13,257,000.34	21,700,000.00	8,442,999.66	0.00
12	Directorate of Salary & Penson Administraton (CRF)	012500100400		700,000,000.00	700,000,000.00	408,408,371.78
	Sub-Total C R F C		136,223,098.93	919,460,000.00	783,236,901.07	508,654,690.02
	GRAND TOTAL		52,420,764,830.97	58,497,041,000.00		51,929,762,165.89

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

ALLOWANCES & SOCIAL CONTRIBUTION

NOTE	17% Government Contributory Pension	2023			2022
8	DESCRIPTION	ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
	JANUARY	118,531,900.84	158,771,583.33	40,239,682.49	117,245,648.79
	FEBRUARY	119,929,949.32	158,771,583.33	38,841,634.01	117,086,272.47
	MARCH	119,763,346.37	158,771,583.33	39,008,236.96	117,394,717.97
	APRIL	119,676,008.32	158,771,583.33	39,095,575.01	117,461,340.75
	MAY	119,884,659.32	158,771,583.33	`0.00	117,384,528.26
	JUNE	119,523,373.41	158,771,583.33	39,248,209.92	117,278,924.44
	JULY	120,577,929.29	158,771,583.33	38,193,654.04	118,369,817.95
	AUGUST	119,562,743.03	158,771,583.33	39,208,840.30	118,369,817.00
	SEPTEMBER	120,611,016.09	158,771,583.33	38,160,567.24	118,369,817.95
	OCTOBER	120,810,706.66	158,771,583.33	37,960,876.67	118,874,831.81
	NOVEMBER	120,971,875.01	158,771,583.33	37,799,708.32	118,682,063.37
	DECEMBER	120,998,331.83	158,771,583.33	37,773,251.50	118,531,900.84
	TOTAL	1,440,841,839.49	1,905,259,000.00	425,530,236.50	1,415,049,681.60

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
SOCIAL BENEFITS

NOTE	DESCRIPTION	2023			2022
		ACTUAL 2023	BUDGET	VARIANCE	ACTUAL 2022
9	Gratuity		80,000,000.00	80,000,000.00	134,837,401.19
	Pension	547,638,588.71	700,000,000.00	152,361,411.29	515,180,798.58
	Death Benefits	2,861,705.08	150,000,000.00	147,138,294.92	134,586,999.61
	Contract Staff Gratuity	41,914,877.31	80,000,000.00	38,085,122.69	49,307,577.34
	Severance Gratuity	`0.00	273,274,000.00	`0.00	4,927,849.18
	Bereaved Family Allowance	`0.00	`0.00	`0.00	200,000.00
	TOTAL	592,415,171.10	1,283,274,000.00	417,584,828.90	839,040,625.90

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
OTHER RECURRENT - DETAILS BY MINISRIES, DEPARTMENT AND AGENCIES

		DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL EXPENDITURE 2022
		<u>ADMINISTRATIVE SECTOR</u>	₦	₦	₦	₦
1	011100100101	Government House	1,315,179,357.20	1,498,000,000.00	182,820,642.80	978,194,729.36
2	011100100201	Deputy Governor's Office	406,519,816.90	337,700,000.00	(68,819,816.90)	288,126,413.82
3	011100100300	Directorate of Protocol	183,857,328.49	184,000,000.00	142,671.51	191,689,346.35
4	011100100400	Due Process & Project Monitoring Bureau	57,857,328.49	63,000,000.00	5,142,671.51	62,350,729.07
5	011100100700	Pilgrims Welfare Agency	824,923,187.75	960,800,000.00	135,876,812.25	684,761,017.46
6	011100800100	State Emergency Managency Agency (SEMA)	109,070,575.28	110,000,000.00	929,424.72	112,843,600.00
7	011101300100	Administration & Finance Directorate	1,039,055,662.17	1,064,300,000.00	25,244,337.83	535,431,257.01
8	011101300200	Liason Office Kaduna	3,602,085.52	4,415,000.00	812,914.48	4,495,868.90
9	011101300300	Liason Office Lagos	8,402,087.96	11,650,000.00	3,247,912.04	10,506,861.52
10	11101300400	Liaison Office Kano	1,211,290.09	1,440,000.00	228,709.91	2,002,925.21
11	011101300500	Liason Office Abuja	62,777,002.54	65,000,000.00	2,222,997.46	33,000,105.69
12	011101300600	Chieftaincy & Religious Affairs Directorate	322,612,166.03	332,000,000.00	9,387,833.97	118,839,175.59
13	011101400100	Research, Evaluation & Political Affairs Directorate	263,217,574.27	275,400,000.00	12,182,425.73	84,847,241.25
14	011101800100	Special Services Directorate	1,017,072,156.93	1,019,300,000.00	2,227,843.07	886,734,522.82
15	011101800100	Council Affairs Department	9,846,983.10	10,700,000.00	853,016.90	8,383,199.00
16	011200100100	State House of Assembly	2,656,895,873.12	2,678,700,000.00	21,804,126.88	2,160,773,582.86

17	011200100115	Assembly Service Commission	35,733,800.00	116,000,000.00	80,266,200.00	
18	012500100100	Office of the Head of Service	548,184,795.68	557,600,000.00	9,415,204.32	632,695,096.60
19	012500100200	Establishment & Service Matters Directorate	5,109,506.91	7,200,000.00	2,090,493.09	3,880,150.50
20	012500100300	Manpower Development & Training Directorate	69,069,081.93	70,000,000.00	930,918.07	69,638,717.72
21	012500100400	Directorate of Salary & Pension Administrator	6,903,904.62	7,200,000.00	296,095.38	5,817,441.98
22	012500100500	Manpower Development Institute	69,891,062.49	77,600,000.00	7,708,937.51	141,889,211.80
23	012500100600	Guidance & Counseling Department	30,792,199.24	33,000,000.00	2,207,800.76	37,975,247.50
24	014000100100	Office of the Auditor General	28,003,881.82	60,300,000.00	32,296,118.18	13,003,028.07
25	014000200100	Directorate of Local Government Audit	128,735,408.58	142,000,000.00	13,264,591.42	280,048,187.78
26	014700100100	Civil Service Commission	26,194,236.30	42,000,000.00	15,805,763.70	14,388,077.38
27	014700200100	Local Government Service Commission	723,089,785.10	724,300,000.00	1,210,214.90	500,626,420.01
28	014800100100	State Independent Electoral Commission	10,288,587.56	20,000,000.00	9,711,412.44	9,267,423.75
		SUB - TOTAL	9,964,096,726.07	10,473,605,000.00	509,508,273.93	7,872,209,579.00
		<u>ECONOMIC SECTOR</u>			-	
29	021500100100	Ministry of Agriculture & Natural Resources	17,061,158.40	19,000,000.00	1,938,841.60	19,025,279.37
30	021502102100	Jigawa State Agricultural Research Institute	3,974,059.41	4,200,000.00	225,940.59	3,612,491.00
31	021510200100	Jigawa Agriculture & Rural Development Authority [JARDA]	10,182,136.00	12,800,000.00	2,617,864.00	10,845,921.00
32	021511511500	Farmers and Herdsmen Board	3,753,252.74	4,800,000.00	1,046,747.26	3,213,913.10
33	022000100100	Ministry of Finance & Economic Planning	3,884,012,804.45	4,495,000,000.00	610,987,195.55	1,256,280,607.84
34	022000300100	Budget & Economic Planning Directorate	58,270,313.20	189,000,000.00	130,729,686.80	75,632,100.54
35	022000300200	Economic Planning Board	26,270,313.20	28,000,000.00	1,729,686.80	16,521,800.00
36	022000700100	Office of the Accountant General	20,784,422.77	27,900,000.00	7,115,577.23	4,800,000.00
37	022000800100	Board of Internal Revenue General	34,901,830.80	40,800,000.00	5,898,169.20	28,576,267.23

38	022001200100	Jigawa State Bureau of Statistics	4,546,194.28	5,800,000.00	1,253,805.72	4,068,261.13
39	022200100100	Ministry of Commerce, Industries and Co-operatives	11,927,010.31	14,090,000.00	2,162,989.69	11,145,576.50
40	022200100200	Mineral Resource Development Agency	1,762,274.92	2,455,000.00	692,725.08	1,500,427.85
41	022200100300	State Investment Promotion Agency (InvestJigawa)	10,354,316.68	14,200,000.00	3,845,683.32	8,432,868.49
42	022700600100	Directorate of Economic Empowerment	11,155,385.49	12,600,000.00	1,444,614.51	817,203,561.44
43	023400100100	Ministry of Works & Transport	3,032,874,466.23	4,031,150,000.00	998,275,533.77	2,775,424,125.52
44	023400400100	Jigawa Roads Maintenance Agency	13,823,738.36	16,650,000.00	2,826,261.64	13,568,411.81
45	023400800300	Rural Electricity Board	446,100,287.65	596,375,000.00	150,274,712.35	218,365,336.25
46	023400900100	Fire Services Directorate	6,878,415.19	7,200,000.00	321,584.81	7,197,442.10
47	025200100100	Ministry of Water Resources	3,288,821,999.25	3,384,000,000.00	95,178,000.75	985,532,536.06
48	025210200100	Jigawa State Water Board	27,394,711.19	30,100,000.00	2,705,288.81	30,489,915.00
49	025210300100	Rural Water Supply and Sanitation Agency	4,164,112.22	7,200,000.00	3,035,887.78	6,811,114.00
50	025210400100	Small Town Water Supply Agency	11,890,702.79	13,950,000.00	2,059,297.21	7,475,916.48
51	026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	12,515,353.32	14,400,000.00	1,884,646.68	11,968,591.99
52	026000200100	Jigawa State Housing Authority	14,811,843.73	21,000,000.00	6,188,156.27	10,933,582.58
53	026000300100	Urban Development Board	14,966,943.00	18,500,000.00	3,533,057.00	7,125,845.00
54	026000400100	Dutse Capital Development Authority [DCDA]	50,537,531.37	55,000,000.00	4,462,468.63	67,485,447.28
		SUB - TOTAL	11,023,735,576.95	13,066,170,000.00	2,042,434,423.05	6,403,237,339.56
		<u>LAW AND JUSTICE SECTOR</u>			-	
55	031800500100	High Court	445,537,622.19	465,220,000.00	19,682,377.81	197,089,214.94

56	031800600100	Shari'a Court of Appeal	271,083,878.29	284,000,000.00	12,916,121.71	184,777,897.38
57	031801100100	Judicial Service Commission	56,493,652.64	72,650,000.00	16,156,347.36	56,486,725.75
58	032600100100	Ministry of Justice	79,009,873.10	95,000,000.00	15,990,126.90	38,727,814.80
59	032600200200	Justice Sector and Law Reform Commission	8,253,698.47	9,000,000.00	746,301.53	9,364,180.55
		SUB - TOTAL	860,378,724.69	925,870,000.00	65,491,275.31	486,445,833.42
		<u>SOCIAL SECTOR</u>				
60	051400100100	Ministry of Women Affairs & Social Development	24,104,196.17	35,527,000.00	11,422,803.83	10,638,129.00
61	051400100200	Rehabilitation Board	28,698,763.37	32,740,000.00	4,041,236.63	590,891,211.16
62	051700100100	Ministry of Education, Science & Technology	2,019,535,170.58	3,205,800,000.00	1,186,264,829.42	1,554,754,319.42
63	051700100200	State Educational Inspectorate & Monitoring Unit	15,527,884.10	18,000,000.00	2,472,115.90	13,081,177.00
64	051700300100	State Universal Basic Education Board	468,013,021.36	709,000,000.00	240,986,978.64	725,742,276.03
65	051700300103	Inspectorate Head Quarters & Zones	-		-	
66	051700800100	Library Board	1,659,084.88	2,660,000.00	1,000,915.12	4,070,414.00
67	051701000100	Agency for Mass Education	4,526,278.04	5,907,000.00	1,380,721.96	6,389,541.94
68	051701100100	Nomadic Education Agency	11,662,407.78	18,360,000.00	6,697,592.22	12,008,510.36
69	051701800100	Jigawa State Polytechnic	130,760,893.17	143,500,000.00	12,739,106.83	136,428,807.49
70	051701800200	Binyaminu Usman Polytechnic	52,338,148.41	68,500,000.00	16,161,851.59	66,905,755.50
71	051701900100	Jigawa State College of Education	146,772,045.39	159,300,000.00	12,527,954.61	116,837,800.67
72	051702100100	Sule Lamido University, Kafin-Hausa	901,853,211.98	1,012,700,000.00	110,846,788.02	517,237,361.33
73	051705500100	Science & Technical Education Board	691,163,014.56	915,200,000.00	224,036,985.44	613,008,656.44

74	051705600100	Jigawa State Scholarships Board	14,536,879.19	20,300,000.00	5,763,120.81	1,424,249,691.03
75	051705600200	Dutse Model / Capital School	179,086,710.54	184,800,000.00	5,713,289.46	101,492,570.91
76	051706000100	Jigawa State College of Islamic Legal Studies	41,339,557.11	133,000,000.00	91,660,442.89	42,974,752.06
77	051706100100	Institute of Information Technology	95,191,990.23	159,300,000.00	64,108,009.77	116,085,747.79
78	051706300100	Islamic Education Bureau	542,029,658.23	549,200,000.00	7,170,341.77	408,309,480.95
79	051706300100	Bamaina Academy	24,441,741.13	133,000,000.00	108,558,258.87	5,040,321.50
80	05170600100	Jigawa State College of Remedial Studies	15,892,834.33	31,000,000.00	15,107,165.67	15,479,291.04
81	052100100100	Ministry of Health	515,937,079.50	598,500,000.00	82,562,920.50	497,335,334.50
82	052100100100	Jigawa State Medicare Supply Organisation(JIMSO)	2,362,873,975.24		(2,362,873,975.24)	0.00
83	052100100110	Babura General Hospital	90,286,461.62	108,520,000.00	18,233,538.38	116,036,024.67
84	052100100111	Birnin Kudu General Hospital	97,509,707.63	103,080,000.00	5,570,292.37	21,871,892.87
85	052100100112	Birniwa General Hospital	100,893,451.83	109,400,000.00	8,506,548.17	2,785,469.51
86	052100100113	Dutse General Hospital	123,416,879.48	163,000,000.00	39,583,120.52	85,257,084.98
87	052100100114	Gumel General Hospital	98,940,377.29	116,450,000.00	17,509,622.71	128,735,035.45
88	052100100115	Gwaram Cottage Hospital	37,533,907.93	50,500,000.00	12,966,092.07	9,018,375.93
89	052100100116	Hadejia General Hospital	108,646,216.46	183,600,000.00	74,953,783.54	117,633,487.43
90	052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,160,841.88	7,266,000.00	6,105,158.12	657,373.08
91	052100100118	Jahun General Hospital	109,511,842.93	133,000,000.00	23,488,157.07	4,290,092.91

92	052100100119	Kafin Hausa [Bulangu] Cottate Hospital	16,112,623.84	23,205,000.00	7,092,376.16	12,103,055.75
93	052100100120	Kafin Hausa General Hospital	38,276,300.32	52,500,000.00	14,223,699.68	22,408,224.16
94	052100100121	Kazaure General Hospital	101,020,811.42	123,000,000.00	21,979,188.58	50,458,154.18
95	052100100122	Kazaure Psychiatric Hospital	4,500,994.44	6,800,000.00	2,299,005.56	1,301,986.82
96	052100100123	Ringim General Hospital	53,827,560.53	78,600,000.00	24,772,439.47	11,422,800.00
97	052100200100	Jigawa State Agency for the Control of Aids	127,468,470.29	147,000,000.00	19,531,529.71	2,412,101.47
98	052100300100	Primary Health Care Development Agency	49,831,876.78	56,000,000.00	6,168,123.22	137,650,792.13
99	052110400103	Office of the Provost College of Nursing & Midwifery	35,020,740.00	40,200,000.00	5,179,260.00	41,197,039.26
100	052110400107	School of Nursing B/Kudu	809,150,889.29	1,012,700,000.00	203,549,110.71	39,131,798.95
101	052110400108	School of Midwifery Birnin Kudu	15,754,322.41	27,800,000.00	12,045,677.59	49,200,461.55
102	052110400109	School of Nursing Hadejia	30,910,718.30	33,127,000.00	2,216,281.70	9,716,354.28
103	052110400110	School of Midwifery Babura	24,934,163.42	30,000,000.00	5,065,836.58	13,317,115.18
104	052110600100	School of Health Technology	98,901,916.24	122,732,000.00	23,830,083.76	84,530,275.50
105	052111600100	Rasheed Shekoni Specialist Hospital	124,463,894.91	174,000,000.00	49,536,105.09	37,904,251.55
106	052300100100	Ministry of Information, Youths, Sports & Culture	34,345,789.74	53,670,000.00	19,324,210.26	56,377,978.44
107	052300200100	History & Culture Bureau	9,212,933.46	9,600,000.00	387,066.54	7,983,331.11
108	052300300100	Jigawa State Broadcasting Corporation (Television)	18,168,775.52	22,000,000.00	3,831,224.48	22,356,751.53
109	052300400100	Jigawa State Broadcasting Corporation (Radio)	23,050,341.19	30,000,000.00	6,949,658.81	19,726,682.54

110	052300500100	Jigawa State Printing Press	4,830,899.53	7,200,000.00	2,369,100.47	5,685,903.20
111	052300700100	Jigawa State Sports Council	160,433,572.04	170,000,000.00	9,566,427.96	202,636,052.26
112	053500100100	Ministry of Environment	11,793,651.46	13,900,000.00	2,106,348.54	57,302,150.63
113	053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	23,481,925.69	39,000,000.00	15,518,074.31	35,999,934.50
114	053505600100	Alternative Energy Fund	1,595,458.75	1,800,000.00	204,541.25	2,179,685.23
115		Ministry of Special duties		7,000,000.00		
116		Ministry Of Basic Education		99,400,000.00		
117	055100100100	Ministry For Local Governments & Comm. Development	258,875,184.53	290,400,000.00	31,524,815.47	215,708,635.98
		SUB - TOTAL	11,131,808,046.44	11,782,744,000.00	544,535,953.56	8,603,957,503.15
		SUMMARY				
	01	ADMINISTRATION SECTOR	9,964,096,726.07	10,473,605,000.00	509,508,273.93	6,944,566,410.13
	02	ECONOMIC SECTOR	11,023,735,576.95	13,066,170,000.00	2,042,434,423.05	3,980,232,436.66
	03	LAW AND JUSTICE SECTOR	860,378,724.69	925,870,000.00	65,491,275.31	332,222,019.12
	04	SOCIAL SECTOR	11,131,808,046.44	11,782,744,000.00	650,935,953.56	9,892,337,037.62
		GRAND TOTAL	32,980,019,074.15	36,248,389,000.00	3,268,369,925.85	21,149,357,903.53

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
GRANT AND CONTRIBUTIONS**

NOTE	PUBLIC DEBT CHARGES	2023			ACTUAL 2022
		ACTUAL 2023	BUDGET	VARIANCE	
				-	
	Dormistic Grants	2,692,741,737.99	585,179,000.00	(2,107,562,737.99)	1,592,845,601.04
11	External Grants	2,787,390,771.80		(2,787,390,771.80)	
	Other Grants			-	
	TOTALS	5,480,132,509.79	585,179,000.00	(4,894,953,509.79)	1,592,845,601.04

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
PUBLIC DEBT CHARGES**

NOTE	PUBLIC DEBT CHARGES	2023			ACTUAL 2022	
		ACTUAL	2023	BUDGET		VARIANCE
					-	
	Dormestic Loan Re-payment (Principal & Interest)	1,968,623,284.21			(1,968,623,284.21)	4,972,546,453.81
12	External Loan Re-payment (Principal & Interset)	559,742,963.16	900,000,000.00		340,257,036.84	565,403,407.96
	Contructual liability	100,000,000.00			(100,000,000.00)	738,330,633.00
	TOTALS	2,628,366,247.37	900,000,000.00		(1,728,366,247.37)	6,276,280,494.77

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
PUBLIC DEBT CHARGES

NOTE	S/N	2023	
12.1	DOMESTIC DEBT CHARGES		
		2023	2022
	Budget Support Facility	79,342,622.76	1,858,897,413.00
	Excess Crude Account (ECA) Loan	0.00	1,079,671,147.08
	SME Loans	222,222,222.22	
	Infrastructural Loans	268,500,929.65	
	Commercial Agriculture Credit Scheme	737,679,539.31	879,012,196.44
	Ecological Funds	660,877,970.27	1,154,965,697.29
	Sub - Total	1,968,623,284.21	4,972,546,453.81
12.2	PUBLIC DEBT CHARGES		
	FOREIGN LOAN DEDUCTIONS		
		2023	2022
	Foreign Loan (Principal & Interest) Deductions	559,742,963.16	565,403,407.96
	Sub - Total	559,742,963.16	565,403,407.96
12.3	CONTRACTUAL LIABILITIES		
		2023	2022
	Contractual Liabilities	100,000,000.00	738,330,633.00
	Sub - Total	100,000,000.00	738,330,633.00
12.4		2023	2022

		TOTAL PUBLIC DEBT CHARGES	2,628,366,247.37	6,276,280,494.77
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JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
CAPITAL EXPENDITURE SUMMARY

NOTE 13

CAPITAL EXPENDITURE SUMMARY

S/NO	DESCRIPTION	ACTUAL EXPENDITURE 2023	FINAL BUDGET 2023 ₦	VARIANCE	%	ACTUAL EXPENDITURE 2022
1	Subsidy	11,854,735,787.96	21,569,874,236.12	9,715,138,448.16	181.95	
2	Depreciation	43,426,339,263.91	58,451,339,264.12	15,025,000,000.21	134.60	
3	Imparement	23,902,687,492.47	29,897,456,266.32	5,994,768,773.85	125.08	
4	Amortazation	19,235,982,729.78	26,987,728,775.11	7,751,746,045.33	140.30	
5	Bad Debt	5,684,236,854.70	12,794,789,458.33	7,110,552,603.63	225.09	
	Grand Total	104,103,982,128.82	149,701,188,000.00	45,597,205,871.18	30.46	-

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

CAPITAL EXPENDITURE SUMMARY

OTHER RECURRENT - DETAILS BY MINISRIES, DEPARTMENT AND AGENCIES

NOTE 13.1

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2023 ₦	FINAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2023	%	ACTUAL EXPENDITURE 2022
1	11100100101	Government House	1,770,000,000.00	1,770,000,000.00	1,636,306,032.08	92.45	710,715,504.71
2	11100100201	Deputy Governor's Office	70,000,000.00	220,000,000.00	219,760,250.23	99.89	63,401,634.18
3	11100100400	Due Process & Project Monitoring Bureau	12,000,000.00	12,000,000.00	11,580,950.23	96.51	10,243,192.40
4	11100100700	Pilgrim Welfare Agency	48,300,000.00	48,300,000.00	-		
5	11100800100	State Emergency Management Agency	200,000,000.00	4,200,000,000.00	3,458,228,057.67	82.34	96,231,956.48
6	11101300100	Administration & Finance Directorate	227,200,000.00	723,200,000.00	705,909,000.43	97.61	181,979,824.18
7	11101300600	Chieftaincy & Religious Affairs Department	2,778,000,000.00	2,778,000,000.00	2,695,076,256.82	97.01	2,521,586,374.60
8	11101800100	Special Service Directorate	139,500,000.00	139,500,000.00	129,560,500.23	92.87	159,562,247.71
9	11200100100	State House of Assembly	900,000,000.00	900,000,000.00	895,390,256.56	99.49	121,970,643.96
10	12500100100	Office of the Head of State Civil Service	10,000,000.00	130,000,000.00	118,045,550.23	90.80	9,126,325.50
11	12500100400	Directorate of Salary and Pension Administration	15,600,000.00	15,600,000.00	-	-	0.00
12	12500100500	Manpower Development Institute	25,000,000.00	25,000,000.00	19,657,834.04	78.63	0.00
13	14000100100	Office of the Auditor General	15,000,000.00	15,000,000.00	-	-	0.00
14	14000200100	Directorate of Local Government Audit	60,000,000.00	95,000,000.00	88,185,383.75	92.83	19,498,382.84
15	14700100100	Civil Service Commission	3,000,000.00	3,000,000.00	-	-	0.00
16	14700200100	Local Government Service Commission	10,000,000.00	25,000,000.00	16,964,273.95	67.86	11,355,251.56
17	14800100100	State Independent Electoral Commission	-	-		#DIV/0!	0.00
18	0162	Ministry for Special Duties					
		TOTAL	6,283,600,000.00	11,099,600,000.00	9,994,664,346.22		3,905,671,338.12
ECONOMIC SECTOR							

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2023 ₦	FINAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2023	%	ACTUAL EXPENDITURE 2022
18	21500100100	Ministry of Agriculture & Natural Resources	1,253,600,000.00	1,503,600,000.00	833,537,078.95	55.44	817,391,110.75
19	21502102100	Jigawa State Agricultural Research Institute	90,000,000.00	90,000,000.00	31,700,059.15	35.22	14,498,306.25
20	21510200100	Jigawa State Agricultural & Rural Development Authority	4,945,300,000.00	4,945,300,000.00	2,291,760,593.13	46.34	1,678,858,438.89
21	21511511500	Farmers And Herdsman Board	300,000,000.00	300,000,000.00	267,072,833.75	89.02	440,061,882.00
22	22000100100	Ministry of Finance & Economic Planning	447,000,000.00	447,000,000.00	-	-	49,401,334.41
23	22000300100	Budget and Economic Planning Directorate	373,500,000.00	397,500,000.00	176,107,400.71	44.30	417,857,919.09
24	22000800100	State Internal Revenue Service	65,000,000.00	65,000,000.00	32,186,736.46	49.52	62,608,645.56
25	22001200100	Jigawa State Bureau of Statistics	65,000,000.00	65,000,000.00	53,733,061.25	82.67	18,320,600.00
26	22200100100	Ministry of Commerce, Industries and Co-operatives	2,578,200,000.00	2,657,200,000.00	1,617,126,809.87	60.86	1,503,967,755.40
27	22200100200	Mineral Resources Development Agency	44,500,000.00	44,500,000.00	25,660,000.00	57.66	54,432,736.13
28	22200100300	State Investment Promotion Agency	91,850,000.00	91,850,000.00	89,956,230.20	97.94	93,198,322.73
29	22700600100	Directorate of Economic Empowerment	1,087,000,000.00	2,334,000,000.00	895,297,444.21	38.36	1,324,048,993.64
30	23400100100	Ministry of Works & Transport	13,891,500,000.00	41,627,500,000.00	32,400,633,154.04	77.83	19,997,970,164.51
31	23400400100	Jigawa Roads Maintenance Agency	5,600,000,000.00	7,608,000,000.00	2,897,206,554.13	38.08	2,167,495,277.13
32	23400800300	Rural Electricity Board	1,445,000,000.00	1,605,000,000.00	1,221,464,645.38	76.10	989,997,751.23
33	23400900100	Fire Service Directorate	318,000,000.00	318,000,000.00	210,545,494.00	66.21	
34	25200100100	Ministry of Water Resources	596,260,000.00	621,260,000.00	575,790,509.15	92.68	567,977,869.44
35	25210200100	Jigawa state Water Board	957,000,000.00	1,577,000,000.00	816,618,725.02	51.78	361,081,794.00
36	25210300100	Rural Water Supply and Sanitation Agency	2,544,209,000.00	2,724,209,000.00	2,336,395,433.98	85.76	1,256,572,726.82
37	25210400100	Small Town Water Supply Agency	2,254,240,000.00	3,514,240,000.00	2,770,518,945.59	78.84	1,573,802,912.45
38	26000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	438,367,000.00	496,367,000.00	407,253,954.67	82.05	456,655,514.26
39	26000200100	Jigawa State Housing Authority	451,000,000.00	1,041,000,000.00	667,097,626.18	64.08	663,114,374.64
40	26000300100	Urban Development Board	94,073,000.00	94,073,000.00	57,045,480.48	60.64	93,632,006.35
41	26000400100	Dutse Capital Development Authority (DCDA)	400,000,000.00	400,000,000.00	148,841,336.87	37.21	69,581,906.07
		TOTAL	40,330,599,000.00	74,567,599,000.00	50,823,550,107.17		34,672,528,341.75
LAW AND JUSTICE SECTOR							

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2023 ₦	FINAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2023	%	ACTUAL EXPENDITURE 2022
42	31800500100	High Court of Justice	360,300,000.00	586,100,000.00	304,772,950.08	52.00	239,781,905.04
43	31800600100	Sharia Court of Appeal	892,300,000.00	892,300,000.00	410,183,299.51	45.97	735,955,556.17
44	31801100100	Judicial Service Commission	20,000,000.00	136,500,000.00	31,056,287.50	22.75	132,227,326.15
45	32600100100	Ministry of Justice	35,500,000.00	35,500,000.00	31,056,287.50	87.48	29,358,741.00
		Justice Sector and Law Reform	10,000,000.00	10,000,000.00	75,423.08		
		TOTAL	1,318,100,000.00	1,660,400,000.00	777,144,247.67		1,137,323,528.36

SOCIAL SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2023 ₦	FINAL BUDGET 2023 ₦	ACTUAL EXPENDITURE 2023	%	ACTUAL EXPENDITURE 2022
46	51400100100	Ministry of Women Affairs & Social Development	1,054,249,000.00	1,083,922,000.00	84,170,499.18	7.77	195,037,095.88
47	51400100200	Jigawa State Rehabilitation Board	1,984,300,000.00	1,984,300,000.00	721,776,190.88	36.37	1,464,785,433.50
48	51700100100	Ministry of Education, Science & Technology	2,122,900,000.00	3,511,900,000.00	2,947,825,580.39	83.94	1,559,251,768.32
	0517001	Ministry of Basic Education	10,470,480,000.00				
49	51700100200	State Educational Inspectorate & Monitoring Unit	25,000,000.00	56,000,000.00	14,298,500.00	25.53	18,397,578.00
50	51700300100	State Universal Basic Education Board	10,031,400,000.00	10,031,400,000.00	7,850,814,105.08	78.26	9,420,971,995.02
51	51700800100	Library Board	40,600,000.00	40,600,000.00	-	-	21,365,214.00
52	51701000100	Agency for Mass Education	199,440,000.00	199,440,000.00	148,519,767.96	74.47	147,110,564.37
53	51701100100	Nomadic Education Agency	239,640,000.00	239,640,000.00	157,405,534.49	65.68	180,775,654.44
54	51701800100	Jigawa State Polytechnic	1,145,710,000.00	1,235,710,000.00	1,111,599,421.26	89.96	975,277,262.99
55	51701800200	Binyaminu Usman Polytechnic, Hadejia	728,680,000.00	728,680,000.00	343,809,182.12	47.18	573,863,699.04
56	51701900100	Jigawa State College of Education	126,500,000.00	126,500,000.00	88,612,110.13	70.05	493,198,662.97
57	51702100100	Sule Lamido University	3,878,444,000.00	5,832,444,000.00	2,880,925,647.17	49.39	2,560,390,540.89
58	51705500100	Science & Technical Education Board	375,010,000.00	645,010,000.00	433,288,244.09	67.18	276,768,164.11

59	51705600200	Dutse Model / Capital School	76,684,000.00	95,684,000.00	-	-	68,952,876.05
60	51706000100	Jigawa State College of Education and Legal Studies	678,712,000.00	728,712,000.00	501,108,784.58	68.77	115,159,716.34
61	51706100100	Institute of Information Technology	325,200,000.00	425,200,000.00	279,515,462.00	65.74	215,804,507.99
62	51706300100	Islamic Education Bureau	361,000,000.00	561,000,000.00	420,801,870.60	75.01	285,373,275.33
63	51706400100	Bamaina Academy	73,000,000.00	73,000,000.00	52,694,174.01	72.18	44,986,425.32
		Jigawa State Scholarship Board	2,679,000,000.00				
64	51706500100	Jigawa State College of Remedial Studies	159,511,000.00	159,511,000.00	127,570,627.37	79.98	109,074,930.64
65	52100100100	Ministry of Health	10,710,864,000.00	13,822,964,000.00	11,160,114,036.81	80.74	9,404,018,199.19
66	52100200100	Jigawa State Agency for the Control of AIDS	50,000,000.00	50,000,000.00	25,804,886.39	51.61	21,483,211.25
67	52100300100	Primary Health Care Development Agency	4,062,000,000.00	4,438,000,000.00	2,761,266,527.32	62.22	1,686,465,346.67
68	52111600100	Rasheed Shekoni Specialist Hospital	10,000,000.00	10,000,000.00	-	-	8,982,314.18
69	52300100100	Ministry of Information Youths, Sports and Culture	140,000,000.00	140,000,000.00	86,955,234.18	62.11	23,124,564.50
70	52300200100	History and Culture Bureau	20,500,000.00	20,500,000.00	9,369,226.38	45.70	22,282,115.86
71	52300300100	Jigawa State Television	56,506,000.00	56,506,000.00	24,627,981.39	43.58	32,621,423.43
72	52300400100	Jigawa State Broadcasting Corporation (Radio)	32,000,000.00	32,000,000.00	18,926,386.44	59.14	31,128,307.58
73	52300500100	Jigawa State Printing Press	30,000,000.00	343,716,000.00	18,926,386.44	5.51	8,123,587.96
74	52300700100	Jigawa State Sports Council	230,000,000.00	280,000,000.00	64,650,374.89	23.09	24,089,851.94
75	53500100100	Ministry of Environment	4,872,150,000.00	15,080,550,000.00	9,984,977,838.24	66.21	3,297,042,320.81
76	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	39,000,000.00	58,000,000.00	41,107,230.56	70.87	23,606,259.69
77	53505600100	Alternative Energy Agency	241,700,000.00	241,700,000.00	112,257,933.12	46.45	119,844,906.25
78	55100100100	Ministry Of Local Government	41,000,000.00	41,000,000.00	34,903,680.29	85.13	30,891,285.91
		TOTAL	57,311,180,000.00	62,373,589,000.00	42,508,623,423.76	68.15	33,460,249,060.42
CAPITAL EXPENDITURE SUMMARY							

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	INITIAL BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL EXPENDITURE 2022	%	ACTUAL EXPENDITURE 2021
1	01	Administration Sector	6,283,600,000.00	11,099,600,000.00	9,994,664,346.22	90.05	2,605,330,082.18
2	02	Economic Sector	29,860,120,000.00	74,567,599,000.00	50,823,550,107.17	68.16	28,198,496,340.68
3	03	Law and Justice Sector	1,318,100,000.00	1,660,400,000.00	777,144,247.67	46.80	474,054,989.91
4	04	Social Sector	57,311,180,000.00	62,373,589,000.00	42,508,623,423.76	68.15	24,134,470,451.28
		Grand Total	94,773,000,000.00	149,701,188,000.00	104,103,982,124.82	69.54	55,412,351,864.05

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

OTHER CONSOLIDATED REVENUE FUND CHARGES

NOTE	DESCRIPTION	2023	2022
14	Other Consolidated Revenue Fund Charges	18,500,000.04	19,082,433,527.24
		18,500,000.04	19,082,433,527.24

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2023	2022
15	1	Government House	71,856,635.65	10,638,144.57
	2	Deputy Governor's Office	30,233,472.71	5,415,480.15
	3	Directorate of Protocol	19,603,020.38	2,711,980.63
	4	Due Process & Project Monitoring Bureau	4,116,038.17	10,334,257.00
	5	Pilgrim Welfare Agency	35,495,615.79	474,625.76
	6	Administration & Finance Directorate	12,270.18	18,394,383.36
	7	Liaison Office Kaduna	302,040.38	3,879.83
	8	Liaison Office Lagos	510,029.03	1,879.49
	9	Liaison Office Kano	101,044.95	1,536.61
	10	Liaison Office Abuja	4,001,159.93	2,155.13
	11	Chieftaincy & Religious Affairs Department	6,568,475.42	2,057,420.35
	12	Jigawa State Hisbah Board		0.00
	13	Research, Evaluation and Political Affairs Directorate	7,429,584.57	24,187,793.52
	14	Special Service Directorate	7,391,475.13	5,663,597.23
	15	Council Affairs Department	1,488,950.17	703,567.17
	16	Jigawa State Agency for the Control of AIDS	181,136.85	4,252.80
	17	Jigawa State Agricultural Research Institute Kazaure	267,008.17	1,737.03
	18	State House of Assembly	66,214,945.79	12,214,173.11

19	State House of Assembly	5,226,295.95	1,376,388.39
20	State House of Assembly	2,625.73	439.88
21	State House of Assembly	9,812,025.01	7,459,230.11
22	Assembly Service Commission	993,361.88	-
23	Office of the Head of State Civil Service	96,395,334.49	118,091.66
24	Establishment and Service Matters Directorate	377,864.95	400,514.86
25	Manpower Development and Training Directorate	5,970,073.12	514.86
26	Directorate of Salary and Pension Administration	55,467,534.92	38,478,495.82
27	Manpower Development Institute	12,817.77	715,207.23
28	Office of the Auditor General	2,922,767.62	63,110.92
29	Directorate of Local Government Audit	23,896,955.96	3,028,955.75
30	Jigawa State Audit Service Commission		-
31	Civil Service Commission	1,148,014.27	4,794.02
32	Local Government Service Commission	20,818,685.06	5,751,171.36
33	State Independent Electoral Commission	551,410.11	775,660.36
34	Ministry For Special Duties	1,013,101.42	-
35	Guidance and Counselling Department	120,906.53	1,105.77
36	State Emergency Management Agency (SEMA)	264,228,691.26	6,697.96
37	Ministry of Agriculture & Natural Resources	4,967.10	107.12

38	Jigawa State Agricultural & Rural Development Authority	1,689,556.12	546,325.88
39	Farmers And Herdsman Board	247,609.88	862.62
40	Ministry of Finance (Professional Loan)	2,151,752.03	999,448.46
41	Ministry of Finance (Admin and Finance)	710,156,953.44	81,351.97
42	Ministry of Finance (Car Loan Main Account)	82,813,105.43	72,796,328.27
43	Ministry of Finance (Special Car Loan)	70,880,255.20	38,040,872.02
44	Accountant General Office (CRFC)	180,588,997.02	
45	Treasury Department (Stabilization Fund Provision)	48,746,703.65	280,079,564.09
46	Debt Management Unit		
47	State Internal Revenue Service	285,710.75	18,311.52
48	Ministry of Commerce, Industries and Co-operatives	1,069,859.21	523,657.25
49	Mineral Resources Development Agency	1,921.30	795.92
50	State Investment Promotion Agency	12,419,719.80	100,009,267.78
51	Jigawa State Agency for Youth Empowerment and Employment	42,754,501.67	26,520.85
52	Jigawa State Agency for Youth Empowerment and Employment	481,211,647.04	
53	Ministry of Works & Transport	143,570.73	3,833,700.00
54	Jigawa Roads Maintenance Agency	3,044,676.11	2,608.00
55	Rural Electricity Board	74,573,372.05	16,189.81
56	Fire Service Directorate	598,598.17	220.58

57	Ministry of Budget and Economic Planning	12,357,015.32	3,320,537.91
58	Economic Planning Board	8,065,166.38	-
59	Jigawa State Bureau of Statistics (JSBS)	9,780,422.09	2,889,685.12
60	Ministry of Water Resources	176,004,304.44	193,974,727.91
61	Jigawa state Water Board	1,396.07	12,788.17
62	Rural Water Supply and Sanitation Agency	29,869.24	352,826.86
63	Small Town Water Supply Agency	370,054.98	406.63
64	Ministry of Lands, Housing, Urban & Regional Planning Development	44,447,127.00	27,926,269.86
65	Jigawa State Housing Authority	10,556,755.53	16,880,689.00
66	Urban Development Board	35,123.37	5,419.00
67	Dutse Capital Development Authority (DCDA)	36,175.88	6,944.73
68	High Court of Justice	15,587,311.45	2,897,499.92
69	Sharia Court of Appeal	9,023,894.64	5,179,807.60
70	Sharia Court of Appeal	5,179,807.60	5,179,807.60
71	Judicial Service Commission	9,379.55	1,410.32
72	Ministry of Justice	574,247.05	4,918.27
73	Justice Sector and Law Reform Commission	104.19	3,493.00
74	Ministry of Women Affairs & Social Development	211,174.84	5,117.98
75	Jigawa State Rehabilitation Board	31,300,112.94	17,305,579.90
76	Ministry of Basic Education	44,747,928.50	
77	State Universal Basic Education Board (SUBEB)	24,915.05	50,138,036.22

78	Jigawa State Agency for Nomadic Education	6,005,332.04	2,067.12
79	Agency for Mass Education	304,437.09	9,137,345.20
80	Jigawa State Tsangaya Board	-	-
81	Ministry of Higher Education, Science & Technology	31,016,057.24	123,343,753.50
82	State Educational Inspectorate & Monitoring Unit	14,554.08	1,451.61
83	Dutse Model / Capital School	161,131.60	2,434,861.13
84	Bamaina Academy	17,742.50	400,540.95
85	Science & Technical Education Board	36,101,293.59	43,707,521.45
86	Islamic Education Bureau	30,792,719.38	1,300,214.25
87	Library Board	91,505.31	590.19
88	Jigawa State Scholarship Board	264,174.50	3,443,529.89
89	Sule Lamido University	6,910.58	246,534,427.79
90	Sule Lamido University project Account	17,953,678.01	146,143,899.03
91	Jigawa State Polytechnic	32,317,100.66	443,738,760.00
92	Binyaminu Usman Polytechnic, Hadejia	1,052,053.11	162,577.88
93	Binyaminu Usman Polytechnic, Hadejia	2,319.91	2,663.91
94	Institute of Information Technology	6,398,703.00	7,449,768.14
95	Jigawa State College of Education	6,398,703.96	16,751,838.73
96	Jigawa State College of Education and Legal Studies	105,883.81	4,842,120.52
97	Jigawa State College of Remedial Studies	826,581.05	30,164.01
98	Ministry of Health	123,146,931.29	201,835,000.00

99	Babura General Hospital	10,076.11	437,027.91
100	Birnin Kudu General Hospital	1,821.01	1,113,345.79
101	Birniwa General Hospital	286,058.27	4,864.55
102	Dutse General Hospital	4,755,382.49	9,297,082.14
103	Dutse General Hospital	13,255.06	15,178.94
104	Gumel General Hospital	426,855.75	56,807.66
105	Gwaram Cottage Hospital	1,088,175.34	2,038.80
106	Hadejia General Hospital	1,052,053.11	518,685.75
107	Hadejia Tuberculosis and Leprosy Hospital	44,931.12	1,032.05
108	Jahun General Hospital	500,403.00	879,761.77
109	Kafin Hausa General Hospital	492,664.05	603,093.48
110	Kazaure General Hospital	22,372.06	3,014,497.75
111	Kazaure Psychiatric Hospital	101,467.00	568.43
112	Ringim General Hospital	499,496.37	1,766.42
113	Primary Health Care Development Agency	9,445,827.13	8,111,689.15
114	Office of the Provost, College of Nursing Science	1,270,570.84	6,654.67
115	College of Nursing Science Birnin Kudu	164,376.89	33,167.02
116	School of Midwifery Birnin Kudu	50,487.72	6,127.37
117	School of Midwifery Birnin Kudu	156,527.82	-
118	College of Nursing Science Hadejia	307,257.91	2,677,145.23
119	School of Midwifery Babura	370,829.30	2,712,308.93
120	College of Nursing Science Babura	1,227.47	-
121	College of Health Science and Technology Jahun	3,752,100.26	966,200.04

122	Rasheed Shekoni Specialist Hospital	1,872,390.92	29,998,552.55
123	Ministry of Information Youths, Sports and Culture	272,376.44	119,981.87
124	History and Culture Bureau	10,486.48	3,020.22
125	Jigawa State Television	1,295,169.56	9,837.60
126	Jigawa State Broadcasting Corporation (Radio)	76,416.38	63,515.80
127	Jigawa State Printing Press	34,654.25	721.25
128	Jigawa State Sports Council	6,236.87	2,446.55
129	Ministry of Environment	110,787,299.51	105,003,400.80
130	Jigawa State Environmental Protection Agency (JISEPA)	4,251,873.92	3,001,402.42
131	Alternative Energy Agency	78,189.57	78.28
132	Ministry Of Local Government	10,976,490.39	4,111,177.23
133	JIPHARMA (DRUGS ACCOUNT)	20,642,070.77	11,757,978.22
		3,294,552,815.98	2,409,847,592.77

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2023	2022
		Local Government Service Commission	621,309.45	81,351.97
		Office of the Accountant General	-	123,029,869.54
		Ministry of Commerce, Industries and Co-operatives	-	8,722,950.00
		Ministry of Works & Transport	-	72,148,381.73
		Jigawa state Water Board	692,896.07	

Rural Water Supply and Sanitation Agency	14,095.89	16,274,912.43
Rural Water Supply and Sanitation Agency	35,162.89	7,432.50
Small Town Water Supply Agency	2,109.14	406.63
Ministry of Lands, Housing, Urban & Regional Planning Development	-	66,005,023.95
Urban Development Board	-	395,890,616.00
Jigawa State Agency for Nomadic Education	-	175,000.00
Jigawa State Scholarship Board	-	14,467,000.00
Sule Lamido University	107,815,920.64	765,445.92
Sule Lamido University	2,307.00	2,570.00
Sule Lamido University (STUDENT ACCOUNT)	138,127,306.91	246,534,427.79
Jigawa State Polytechnic	-	1,190,760.38
Binyaminu Usman Polytechnic, Hadejia	211,275.86	869,823.33
Institute of Information Technology	479,908.81	553,516.46
Jigawa State College of Education	6,259,800.33	146,143,899.03
Jigawa State College of Education	5,938,633.28	24,933,568.38
Jigawa State College of Education and Legal Studies	103,883.81	258,492.11
Jigawa State College of Remedial Studies	35,366.19	
Jigawa State College of Remedial Studies	15,493,264.61	
Ministry of Health	-	40,937,734.62
Babura General Hospital	2,952,854.34	3,302,951.38
Birnin Kudu General Hospital	6,986.86	

Birnin Kudu General Hospital	30,853.91	
Birnin Kudu General Hospital	18,646.59	
Birnin Kudu General Hospital	197,842.99	
Birniwa General Hospital	106,539.20	
Dutse General Hospital	223,476.44	
Gumel General Hospital	128,958.95	2,602.43
Gumel General Hospital	1,540,991.93	
Gumel General Hospital	1,225,329.91	
Gumel General Hospital	4,278.81	
Gumel General Hospital	351,654.87	
Gumel General Hospital	450,237.05	
Gwaram Cottage Hospital	-	50,447,189.00
Hadejia General Hospital	244,459,151.83	
Jahun General Hospital	-	255,348.29
Kafin Hausa General Hospital	192,107.95	
Kafin Hausa General Hospital	67,246.53	
Kafin Hausa General Hospital	11,302.82	
Kafin Hausa General Hospital	605,732.56	
Kazaure General Hospital	3,529,229.23	1,408,974.99
Kazaure General Hospital	235,770.40	
Kazaure General Hospital	5,732.54	
Kazaure General Hospital	4,331,539.34	
Ringim General Hospital	214,167.63	22,992.63
Ringim General Hospital	37,015.53	
Primary Health Care Development Agency	2,317,810.34	336,628,306.10

	College of Nursing Science Birnin Kudu	1,898,272.99	1,040,168.11
	School of Midwifery Birnin Kudu	-	1,513,290.40
	College of Nursing Science Hadejia	-	2,774.64
	Rasheed Shekoni Specialist Hospital	-	197,783.43
	Jigawa State Television	-	9,096.12
	Jigawa State Printing Press	1,380.13	
	Jigawa State Environmental Protection Agency (JISEPA)	-	506,600.00
		540,978,352.55	1,554,331,260.29

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2023	2022
		Rural Water Supply and Sanitation Agency	4,118,239.33	234,600.00
		State Universal Basic Education Board (SUBEB) SBMC/SIP PROJECT A/C	689,494.00	
		State Universal Basic Education Board (SUBEB) SELF HELP A/C	536,346.72	
		State Universal Basic Education Board (SUBEB) TPD A/C	140,753,037.70	
		State Universal Basic Education Board (SUBEB) MATCHING GRANT	3,571,411,431.15	1,747,624,438.56
		State Universal Basic Education Board (SUBEB) BESDA ADVANCED A/C	2,037,862,302.43	304,785,635.92
		Sule Lamido University (TETFUND EDUCATION ACCOUNT)	127,259,088.91	246,534,427.79

Sule Lamido University (TETFUND PROJECT ACCOUNT)	706,850,589.09	146,143,899.03
Sule Lamido University (RETENTION ACCOUNT)	57,553,417.37	51,127,450.53
Sule Lamido University (TETFUND USD DOMICILIARY A/C \$ 370.07 @ N897.6) Each	448,826.93	165,789.60
Sule Lamido University (NEED ASSESSMENT PROJECTS ACCOUNT)	3,625,805.33	15,661,431.33
Sule Lamido University (AWARD & PRIZES ACCOUNT)	342,765.58	
Jigawa State Polytechnic (TETFUND PROJECT)	47,828,803.55	
Jigawa State Polytechnic (TETFUND Education)	52,058,910.88	
Binyaminu Usman Polytechnic, Hadejia	1,058,286.43	
Institute of Information Technology	19,677,588.94	
Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	148,348.51	16,751,838.73
Birniwa General Hospital	286,058.27	
Jigawa state Agriculture Acresal RE-4 SEM-ARI LS	1,081,073,196.71	896,160,000.00
Special Intervation Program SIPS	1,377,772.19	3,758,989.91
Suitable Delopment Grants	1,408,396.98	

	Jigawa State Subeb PHY & Mental Challengd	31,817.40	
	State House of Assembly	944,911,385.09	
	NG CARES	837,143.41	
	NG CARES (Commerce)	1,764,045.59	
	NG CARES (RA 3 FADAMA)	231,002,515.62	66,467,465.03
	NG CARES (CASH TRANSFER UNIT)	45,221.80	
	NG CARES	51,782,902.17	
		9,086,743,738.08	3,495,415,966.43

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	2023	2022
		JS Govt. Proceed A/c		8,337,852.92
		JS ECA Concessional Loan Acct.		112,896,177.84
		Fatara Housing Estate	296,011,490.92	103,243,340.54
		JS Housing Loan Account	21,152,578.56	9,197,156.67
		JS Dev Area Fund	4,562,172.50	4,562,172.50
		JS Govt. Salary Account	121,238,538.14	20,025,322.63
		JS Stablization Acct.	449,652,847.46	280,079,564.09
		Salaries Account	52,136.00	574,225.44
		JS Ecological Fund Account	1,831,407,897.76	2,139,777,112.58
		VAT Account	12,257,134,441.32	106,186,308.54
		Covid-19 Support Account	78,937.42	78,937.42
		FAAC Account	2,145,532,880.99	3,528,391,536.62

FAAC (Dom)Account (N25,085.55 X \$ 897.6)	22,516,789.68	186,293,836.69
JS Expenditure Acct.	876,770,857.37	2,016,600,154.80
JS Stablization Fund Acct.	48,746,703.65	48,746,725.15
Scholaship Payment (Dom) Acct.(\$366,814.43 X N897.6)	329,252,632.37	102,046,330.67
St & LG Joint Proj. Acct	6,117,033,663.90	3,128,634,786.94
Retention Account	1,102,832,523.54	650,605,505.44
Revenue Account	1,007,528,648.76	471,199,898.19
JS Expenditure Dollar Acct. (\$148.77 X N897.6)	133,535.95	199,901.93
JS NG-CARES PforP Programm Acct.	1,533,265,694.70	79.25
JS Scholaship Payment Acct.	333,746,499.35	81,480,459.20
JS Accountant General Investment Account	1,000,000,000.00	2,000,000,000.00
JS AG FAAC Deposit Account	-	1,000,000.00
FAAC Deposit Account	-	41,424,657.53
AG FAAC Deposit Account	20,000,000.00	20,000,000.00
WSSSRP Account	20,250,364.47	20,250,364.47
	29,538,901,834.81	15,081,832,408.05
TOTAL	42,461,176,741.42	22,541,427,227.54

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

INVENTORIES

NOTE	INVENTORIES		
		2023	2022
16	ENGINEERING STORES		
	MEDICAL STORES	297,187,167.80	3,268,532,486.75
	INDUSTRIAL & CHEMICAL STORES	4,880,811.15	55,375,975.38
	FUEL & LUBRICANTS	2,711,561.75	31,654,798.87
	AGRICULTURAL INPUTS	56,400,484.40	621,765,336.72
	FARM STOCK	11,388,559.35	125,375,927.11
	SCHOLASTIC MATERIALS	43,384,988.00	476,146,954.55
	STATIONERIES STORES	3,796,186.45	39,754,238.54
	PRINTED MATERIALS	48,808,111.50	534,951,753.92
	BUILDING MATERIALS	1,084,624.70	13,453,783.83
	PROPERTY HELD FOR SALE	17,353,995.20	193,442,753.53
	OTHER STOCK	20,607,869.30	227,646,375.89
	WORK-IN-PROGRESS	34,707,990.40	379,356,486.22
	TOTAL	542,312,350.00	5,967,456,871.31

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
RECEIVABLES

NOTE	DESCRIPTION	2023	2022
17	Ministry of Finance and economic Planning	5,783,533,308.91	576,852,147.91
	Jigawa State/Local Government Contributory Pension Board		43,370,156.27
	Sule Lamido Universty Kafin hausa		600,762,391.59
	Higher Court of Justice		97,654,753.24
	Directorate of Economic Empowerment	2,010,000,000.00	425,764,824.45
	Ministry for Local Government		126,357,951.55
	Jigawa State Television		557,953,757.41
	Ministry of Commerce & Co-operative		197,357,556.23
	Jigawa State Inland Revenue Services		166,357,951.20
	Manpower Development Institute		311,585,672.39
	J CARE Programme	1,517,605,982.70	311,585,672.39
	Total		9,311,139,291.61
	Ministry of Finance	Statutory Allocation	2,598,662,748.43
	Ministry of Finance	VAT	3,184,870,560.48
			5,783,533,308.91
	Ministry of Finance	3,453,135,080.12	
	Jigawa State Agency for Youth Empowerment and Em	2,010,000,000.00	

	JIPHARMA	50,000,000.00	
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JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

LOANS GRANTED

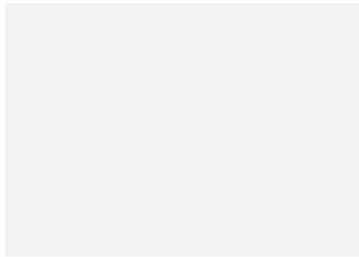
NOTE	2023	2022
LOCAL LOANS		
	2023	2022
Loan to State Governments Staff (Motor Vehicle)	1,307,115,615.25	2,357,952,857.35
Loan to State Governments Staff (Motor Cycle)	44,600,000.00	516,375,265.55
Loan to State Governments Staff (Refurbishing)	50,500,000.00	378,222,348.71
Loan to State Governments Staff (Bicycle)	5,550,000.00	178,375,955.66
Loan to State Governments Staff (Professional)		137,314,553.25
18 Loan to State Governments Staff (Housing)		495,735,250.68
Loan to Political Office Holders (Housing)		1,319,439,117.35
Ministry of Finance	3,453,135,080.12	
Jigawa State Agency for Youth Empowerment and Employment	2,010,000,000.00	
JIPHARMA	50,000,000.00	
		1,319,439,117.35

	Sub - Total	6,920,900,695.37	6,702,854,465.90
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JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

INVESTMENTS

NOTE	INVESTMENTS	
	LOCAL INVESTMENTS	
		2023
	State Investment Promotion Agency (INVEST & PROP. LTD)	2,087,906,103.00
19	JIPHARMA	665,489,916.00
	Jigawa Contributory Health Care Management Agency (JICHMA)	722,127,175.00
	Jigawa Savings and Loans Bank	3,981,614,223.00
	Jigawa State Agricultural Supply Company Ltd.	20,338,311,000.00
	Other Investments	
	Sub - Total	27,795,448,417.00



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2022

1,532,098,009.41

0.00

0.00

0.00

0.00

21,751,765,327.64

23,283,865,359.05

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

PROPERTY, PLAN AND EQUIPMENT

NOTE	DETAILS:		
		2023	2022
	LAND & BUILDING		
	LAND & BUILDINGS - OFFICE	34,664,209,618.85	23,456,782,350.55
	LAND & BUILDINGS - RESIDENTIAL	28,278,697,320.64	19,153,579,515.25
	AGRICULTURAL FARM LAND	20,889,747,375.57	13,753,935,512.77
	STORAGE FACILITIES	7,388,949,945.07	5,327,564,253.85
		<u>91,221,604,260.12</u>	<u>61,691,861,632.42</u>
	INFRASTRUCTURE		
	ROADS & BRIDGES	58,379,449,354.81	39,657,985,387.25
	FEEDER ROADS & BRIDGES	14,124,060,327.78	9,545,829,795.67
	LABORATORY/WORKSHOPS EQUIPMENT	2,259,849,652.44	1,538,795,243.58
	SPORT GROUND/PREMISES	470,802,010.93	357,956,783.00
	PARKS & RESERVES	376,641,608.74	298,753,454.66
	SECURITY INSTALLATIONS/ EQUIPMENT	376,641,608.74	297,357,915.45
	ICT INSTALLATIONS NETWORK	7,909,473,783.55	5,354,879,543.85
	WATER DISTRIBUTION NETWORK	5,084,661,718.00	3,465,794,378.53
	CULVERTS/ DRAINAGE NETWORK	3,013,132,869.93	2,117,357,955.75
	DAMS	847,443,619.67	623,456,786.71
	SPECIALISED RESEARCH EQUIPMENT ()	1,318,245,630.59	438,564,258.67
		<u>94,160,402,185.18</u>	<u>63,696,731,503.12</u>
	PLANT & MACHINERY		
20	EARTH MOVING EQUIPMENT	520,585,595.34	353,896,753.45

HOSPITAL EQUIPMENT	10,874,454,658.13	7,354,868,473.53
EDUCATIONAL EQUIPMENT	5,290,692,124.45	3,578,528,534.27
POWER PLANTS	1,474,992,520.12	998,375,675.22
POWER GENERATING SETS	1,120,223,077.37	753,758,934.56
	19,280,947,975.40	13,039,428,371.03
TRANSPORTATION EQUIPMENT		
MOTOR VEHICLES	8,464,101,518.38	5,735,865,831.58
TRICYCLE	465,060,522.99	312,487,935.76
MOTOR CYCLES	350,655,634.33	237,665,750.91
BICYCLE	21,392,784.06	5,681,752.56
	9,301,210,459.76	6,291,701,270.81
OFFICE EQUIPMENT		
COMPUTERS	1,439,827,379.17	977,386,545.37
PRINTERS	21,330,775.99	15,375,925.78
SCANNERS	31,533,997.17	21,348,548.25
PHOTOCOPIERS	52,082,644.70	35,321,453.41
TYPE-WRITERS	1,422,051.73	973,857.30
TELEVISION SETS	34,822,491.80	23,578,523.96
RADIO SETS	52,260,401.17	35,468,568.32
AIR -CONDITIONER	135,450,427.52	91,753,159.84
PROJECTORS	497,718.11	338,975.50
BINDING EQUIPMENT	8,336,778.28	1,785,465.55
	1,777,564,665.64	1,203,331,023.28
FURNITURE & FITTINGS		
CHAIRS	4,960,299,635.62	3,346,946,485.37

TABLES	4,112,706,347.71	2,775,656,825.17
FILE CABINETS/ CUPBOARDS	1,141,258,614.26	774,357,915.58
REFREGRIATORS/HEATERS	1,377,861,009.89	932,846,572.61
EXECUTIVE SATS	972,853,379.71	657,225,837.46
CEILING FANS	542,793,731.17	369,582,453.86
SAFE/FIRE PROVED CABINETS	810,015,260.36	535,765,445.29
	<u>13,917,787,978.72</u>	<u>9,392,381,535.34</u>
GRAND TOTAL	<u>229,659,517,524.82</u>	<u>155,315,435,336.00</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

INVESTMENT & PROPERTIES

NOTE	DETAILS	2023	2022
	INVESTMENT - LAND & BUILDING		
	INVESTMENT - LAND & BUILDINGS - OFFICE	81,651,905,056.70	4,954,677,859.17
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	52,833,585,624.92	3,205,968,026.52
	INVESTMENT - AGRICULTURAL	25,616,283,939.36	1,554,408,740.13
		160,101,774,620.98	9,715,054,625.82
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - ROADS & BRIDGES	3,697,588,048.70	1,773,425,816.64
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	665,565,848.77	319,216,647.00
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	961,372,892.66	461,090,712.33
	INVESTMENT - WATER DISTRIBUTION NETWORK	1,552,986,980.45	744,838,842.99
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	443,710,565.84	212,811,098.00
	INVESTMENT - DAMS	73,951,760.97	35,468,516.33
		7,395,176,097.40	3,546,851,633.28
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	1,470,973,291.11	377,377,458.68
	INVESTMENT - POWER PLANTS	3,036,542,935.35	779,014,896.84
	INVESTMENT - POWER GENERATING SETS	222,301,429.85	191,384,282.61
		4,729,817,656.31	1,214,213,187.51
	INVESTMENT - TRANSPORTATION EQUIPMENT		
	INVESTMENT - MOTOR VEHICLES	2,307,249,653.39	2,324,597,656.22
	INVESTMENT - TRICYCLE	228,103,090.73	229,818,177.38
	INVESTMENT - MOTOR CYCLES	86,521,862.00	87,172,412.11
		2,621,874,606.13	2,641,588,245.71
	INVESTMENT - OFFICE EQUIPMENT - GENERAL		
	INVESTMENT - COMPUTERS	1,422,515,654.25	1,420,485,136.44
	INVESTMENT - PRINTERS	420,071,736.83	419,472,120.83
	INVESTMENT - SCANNERS	152,753,358.85	152,535,316.67
	INVESTMENT - TELEVISION SETS	813,411,635.85	812,250,561.24
	INVESTMENT - PHOTOCOPIERS	572,825,095.67	572,007,437.49

INVESTMENT - CAMERAS	267,318,377.98	266,936,804.16
INVESTMENT - SHREDDING MACHINES	49,644,841.62	49,573,977.92
INVESTMENT - PROJECTORS	76,376,679.42	76,267,658.33
INVESTMENT - BINDING EQUIPMENT	43,916,590.67	43,853,903.54
	3,818,833,971.15	3,813,382,916.63
INVESTMENT - FURNITURE & FITTINGS - GENERAL		
INVESTMENT - CHAIRS AND STOOLS	2,734,086,765.20	443,252,571.48
INVESTMENT - TABLES	2,411,403,478.72	390,938,870.86
INVESTMENT - FILE CABINETS/ CUPBOARDS	726,473,453.08	117,776,520.59
INVESTMENT - ELECTRICAL FITTING	1,508,762,393.56	244,601,897.50
INVESTMENT - SATELITES	283,438,021.91	45,951,223.52
INVESTMENT - AIR -CONDITIONER	610,481,893.35	98,971,866.04
INVESTMENT - SHELVES	69,769,359.24	11,311,070.40
INVESTMENT - CEILING FANS	376,754,539.89	61,079,780.18
	8,721,169,904.94	1,413,883,800.56
GRAND TOTAL	187,388,646,856.91	22,344,974,409.50

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

INTANGIBLE ASSETS

NOTE	INTANGIBLE ASSETS			
		GOODWILL/LEGACY ASSETS	ADJUSTMENT	TOTAL
	BALANCE B/FORWARD	3,521,843,313.83	0.00	3,521,843,313.83
	ADDITIONS DURING THE YEAR	2,294,492,686.03	0.00	2,294,492,686.03
	DISPOSAL DURING THE YEAR		(493,765,943.85)	(493,765,943.85)
	BALANCE C/FORWARD	<u>5,816,335,999.86</u>	<u>(493,765,943.85)</u>	<u>5,322,570,056.01</u>
22	ACCUMULATED AMORTIZATION:			
	BALANCE B/FORWARD	311,072,544.63	0.00	257,612,815.64
	ADDITIONS DURING THE YEAR	182,693,399.22	0.00	474,054,989.91
	DISPOSAL DURING THE YEAR	<u>0.00</u>		-
	BALANCE C/FORWARD	<u>493,765,943.85</u>	<u>-</u>	<u>731,667,805.55</u>
	NET BOOK VALUE			
	AS AT 31/01/2023	5,816,335,999.86	0.00	5,816,335,999.86
	AS AT 31/12/2023	<u>5,322,570,056.01</u>	<u>0.00</u>	<u>5,322,570,056.01</u>

**JIGAWA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023**

DEPOSITS

NOTE	DEPOSITS	2023	2022
	CONTRACTORS PAYMENT CERTIFICATES	0.00	1,867,459,350.66
23	ADVANCE FOR CAPITAL PROJECT BY L. G. AS	0.00	3,654,785,865.47
		0.00	5,522,245,216.13

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

UNREMITTED DEDUCTIONS

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

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023
ACCRUED EXPENSES

NOTE	ACCRUED EXPENSES	2023	2022
25	PERSONNEL EMOLUMENTS	121,238,538.14	117,483,485.53
	PENSION & GRATUITY	119,884,669.32	21,475,835.75
	PROFESSIONAL FEES	0.00	14,879,528.97
	GOODS & SERVICES	0.00	377,656,837.14
	UTILITIES	0.00	768,276,529.46
	OTHER CLAIMS	0.00	3,975,381,935.73
	DESIGNING SURVEY AND PREPARATION OF BIDDING DOCUMENT (RAMP PROJECT)	199,641,433.91	0.00
	J CARE Programme Disbursement	1,000,000,000.00	0.00
	UNPAID LIABILITIES (CAPITAL)	5,172,135,993.05	0.00
	UNPAID LIABILITIES (RECURRENT)	3,826,794,677.02	0.00
		TOTAL	<u>10,439,695,311.44</u>

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

PUBLIC FUNDS

NOTE	PUBLIC FUNDS	2023	2022
26	Consolidated Revenue Fund	43,904,455,053.81	17,585,857,279.92
	Capital Development Fund	376,519,118,899.98	17,567,909,550.19
	Other Funds		8,026,313,237.55
	TOTAL	<u>420,423,573,953.79</u>	<u>43,180,080,067.66</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

CURRENT PORTION OF BORROWING

NOTE	CURRENT PORTION OF BORROWING	2023	2022
	DOMESTIC DEBT STOCK		
	Budget Support Facility	15,035,902,285.57	17,268,286,875.78
	Excess Crude Account (ECA) Loan		8,483,839,306.11
	(CACS)Commercial Agriculture Credit Scheme	1,164,884,793.47	1,902,564,332.79
	Micro, Small & Medium Enterprises Development Fund	0.00	555,555,555.55
	Infrastructural Loan	8,215,338,376.46	0.00
	Paris Club Refunds to LGAs	0.00	0.00
	Central Bank SME Loan Principal	333,333,333.32	0.00
	FGN (2021) Bridge Financing	17,183,344,253.02	15,035,902,285.57
	Contractual Liabilities	825,270,922.65	711,019,223.24
	SUB - TOTAL	42,758,073,964.49	43,957,167,579.04
	EXTERNAL DEBT STOCK		
27	Multi-state Road Project - IDA	38,239,087.56	24,751,452.24
	Health Systems Development - IDA	740,990,603.44	464,048,678.61
	Community Based Urban Development - I	6,090,915,339.13	3,641,647,630.88
	Universal Basic Education	678,444,961.64	451,090,022.03
	HIV/AIDS Programme - IDA	935,711,614.72	566,832,853.41
	Malaria Control Booster Project - IDA	3,640,337,241.82	2,159,096,495.16
	National Fadama Development III - IDA	2,315,142,248.36	1,365,753,287.90
	Health System Development (Additional Financing)	838,123,107.00	500,088,035.07
	2nd HIV/AIDS Programme	3,276,212,733.85	1,928,519,350.69
	Community Based Agric & Rural Dev. Programme - IFAD	1,674,952,952.09	1,003,603,112.64
	SUB - TOTAL	20,229,069,889.61	12,105,430,918.63

	GRAND TOTAL	62,987,143,854.10	56,062,598,497.67
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**JIGAWA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023**

RESERVES

NOTE	RESERVES	BAL B/D	ADDITIONS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D
28	REVALUATION RESERVE	133,452,186,970.13	0.00		133,452,186,970.13
		<u>133,452,186,970.13</u>	<u>0.00</u>	-	<u>133,452,186,970.13</u>



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE AND ECONOMIC PLANNING

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

Your Ref: AG/FA/ADM/2/VOL.1/205 Our Ref:

Date:

19th Sha'aban, 1445
29th February, 2023

The Auditor General,
Office of the Auditor General,
Dutse, Jigawa State.



Sir,

SUBMISSION OF ANNUAL ACCOUNTS FOR THE YEAR 2023.

I am directed to write and forward three (3) copies of the Draft Annual Accounts for the year ended 31st December, 2023 for your scrutiny and further action, please.

Meanwhile, all the observations and suggestions proffered by your good office would be attended by the SIFMIS Unit under the Final Accounts Department at your convenience.

Thanking you for the usual co-operations. You may wish to acknowledge the receipt on these account by signing the attached duplicate copy for our records purposes, please.

Best regards,


(Mohammed Haruna Dundu) FCPA,
Director Final Accounts
For: Accountant General