



Jigawa State Government

Report of the

AUDITOR GENERAL

JIGAWA STATE OF NIGERIA

On the Accounts of the
Jigawa State Government of Nigeria
for the Year ended

31st December, 2017

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INTRODUCTION

In conformity with the provision of the Public Finance (Control and Management) Law, Cap.P.13 of 1998. The prepared Financial Statements and Accounts of Jigawa State Government for the year ended 31st December, 2017 was submitted to the Office of the Auditor General by the Accountant General on 18th April, 2017.

The Accounts were subjected to audit scrutiny in accordance with and pursuant to section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State Audit Law Cap.J4 S.16 (1) and (2) of 2012.

The review and the test check were conducted in consonance with the mandates of the Office.

The Office wish to forward the Auditor General's Report (certified financial statements and Accounts) as required by the Constitution to the Honourable House of Assembly for consideration.

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RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements has been prepared on cash basis of accounting and in accordance with the provision of (Financial Control and Management) act 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice. To fulfill accounting and reporting responsibilities. The Accountant General is responsible for establishing and maintenance of an adequate system of internal control designed to provide a reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial Resources by Government.

Efforts were made to ensure that, these financial statements reflect the financial position of the Government as at 31st December, 2017 and its operation for the year ended on that date.

In my opinion, these Financial Statements fairly reflect the Financial position of Jigawa State Government as at 31st December, 2017.

Haruna ahmad amin
Accountant General,
Jigawa State.

AUDIT CERTIFICATE

The Accounts and Financial Statement of the Jigawa State Government for the financial year ended 31st December, 2017 have in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State Audit Law No.14 CAP. J4 Section 14 of 2012 been examined under my direction.

The information and explanation for the Conduct of the auditing and reporting on the Accounts have been obtained and in my opinion conforms with the statutory provision and reflect a true and

fair view of the transactions for the year ended 31st December, 2017.

I certify that the Cash Flow, Assets and Liabilities, Consolidated Revenue Fund and Capital Development Statements show a fairly true and fair view of the financial position of the Government of Jigawa State as at date and subject to observations and comments contained thereon.

Hussaini Muhammad Hadejia FCNA
Auditor General
Jigawa State.

Jigawa State Government of Nigeria

Report of the Auditor General

Cash Flow Statement

For the year ended 31st December, 2017

		2017	2016
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		(JAN.-DEC.) N	(JAN.-DEC.) N
	Receipts		
1	Internally Generated revenue (Less Dividends Received)	9,859,445,279.71	9,425,602,373.11
2	Statutory Allocation	31,638,752,297.13	22,812,364,291.78
3	Value Added Tax	11,290,404,232.93	9,279,657,709.77
4	Special Release (Primary Education Financing)	14,801,287,583.40	14,316,870,414.93
5	Local Govt. 60% Gunduma Staff Cost	1,187,498,492.98	1,553,435,577.79
6	Other Miscellaneous Receipt From the Federation Account (Paris Club)	14,215,333,413.52	13,220,260,074.57
7	Capital Grants, Contribution & Reimbursements	12,544,373,237.30	4,612,305,415.99
8	Other Capital Receipts	8,617,556,686.92	5,115,892,298.22
9	Other Receipts & Deposits with Government	44,501,017.27	39,617,284.68
	Total Receipts	104,199,152,241.16	80,376,005,440.84
	Payments		
10	Personnel Emoluments	(36,623,413,779.40)	(35,526,431,533.23)
11	Pension and Gratuities	(2,086,521,163.70)	(1,527,053,548.58)
12	Consolidated Revenue Fund Charges	(1,594,567,914.78)	(1,925,766,623.97)
13	Overhead Cost	(15,591,608,391.83)	(11,452,907,762.11)
14	Grants and Contributions General	(1,478,145,286.63)	(301,600,246.00)
15	Miscellaneous	(619,528,627.28)	(445,128,950.48)
16	Others of General Nature	(80,662,080.98)	(22,430,390.00)
	Total Payments	(58,074,447,244.60)	(51,201,319,054.37)
A	Net Cash Flow from Operation Activities	46,124,704,996.56	29,174,686,386.47
	CASH FLOW FROM INVESTING ACTIVITIES		
17	Purchase/Construction of Assets	(59,339,421,867.19)	(26,620,410,796.91)
17.1	Economic Development Programmes	(32,360,445,240.08)	
17.2	Social Development Programmes	(22,561,030,999.73)	
17.3	Regional Development Programmes	(2,056,068,751.88)	
17.4	General Administrative Services & Programmes	(2,361,876,875.50)	
B	Net Cash Flow from Investing Activities	(59,339,421,867.19)	(26,620,410,796.91)
	CASH FLOW FROM FINANCING ACTIVITIES		
18	Proceeds from Borrowing - Internal	9,255,000,000.00	8,614,000,000.00
19	Proceeds from Borrowing = External	1,391,775,231.22	28,218,275.23
20	Dividends Received	224,055.72	172,210.69
21	Puplic Debt Charges (Loan Repayments)	(1,915,899,075.12)	(1,554,031,086.07)
C	Net Cash Flow Financing Activities	8,731,100,211.82	7,088,359,399.85
	Net Increase/(Decrease) in Cash & Its Equivalent (A+B+C)	(4,483,616,658.81)	9,642,634,989.41
	Cash & Its Equivalent at January 1st	24,632,679,337.62	14,990,044,348.21
	Cash & its Equivalent at December 31st	20,149,062,678.81	24,632,679,337.62

The Accompanied Notes are Integral Part of the Accounts

Jigawa State Government of Nigeria

Report of the Auditor General

Statement of Assets and liabilities

For the year ended 31st December, 2017

NOTES		2017 (JAN - DEC.) N	2016 (JAN - DEC.) ₺
	<u>ASSETS</u>		
A	<u>Liquid Assets</u>		
22	Cash	4,366,158,212.18	4,020,392,515.75
23	Bank	13,046,093,842.89	19,130,223,593.16
24	Other Cash Holdings (Short Term Loans)	3,497,326,247.45	1,482,063,228.71
	Total Liquid Assets	20,909,578,302.52	24,632,679,337.62
B	<u>Investments</u>		
25	Ministry of Finance Incorporated	958,100,681.87	1,372,272,324.99
26	Investments in Government Owned Companies	2,074,318,666.62	2,074,318,666.62
27	Advances	1,670,971,282.63	1,870,971,282.63
	<i>Total Investments</i>	4,703,390,631.12	5,317,562,274.24
	TOTAL ASSETS (A+B)	25,612,968,933.64	29,950,241,611.86
C	<u>LIABILITIES</u>		
	Consolidated Revenue Fund	9,910,993,840.59	19,839,223,342.61
	Capital Development Fund	14,312,562,422.43	8,832,012,571.23
28	Treasury Clearance Accounts (Including Suppliers and Contractors)	1,389,412,670.62	1,279,005,698.02
	Total Liabilities	25,612,968,933.64	29,950,241,611.86
	<u>External & Internal Loans (Included in CDF)</u>		
18	Internal Loans	9,255,000,000.00	8,614,000,000.00
19	External Loans	1,391,775,231.22	28,218,275.23
	Total External & Internal Loans	10,646,775,231.22	8,642,218,275.23
The Accompanied Notes are Integral Part of the Accounts			

Jigawa State Government of Nigeria

Report of the Auditor General

Statement of consolidated revenue fund

For the year ended 31st December, 2017

NOTES	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2016 ACTUALS (JAN. - DEC.) N
A	OPENING BALANCE		19,839,223,342.61			11,025,320,045.50
1.0	ADD: REVENUE(INCOME)					
1.1	State Taxes	2,993,000,000.00	1,938,559,462.40	64.77	(1,054,440,537.60)	1,840,357,272.45
1.2	Licenses General	48,500,000.00	32,937,545.00	67.91	(15,562,455.00)	45,388,892.45
1.3	Fine And Fees	1,269,038,000.00	869,160,878.83	68.49	(399,877,121.17)	631,289,633.49
1.4	Earning And Sales	1,992,618,000.00	316,678,216.21	15.89	(1,675,939,783.79)	277,867,137.08
1.5	Rent On Land & Government Property	30,500,000.00	26,048,850.50	85.41	(4,451,149.50)	15,232,362.57
1.6	Interest And Loan Repayments	2,613,200,000.00	3,061,523,000.30	117.16	448,323,000.30	2,568,652,396.50
1.7	Recurrent Grants And Reimbursements	2,688,144,000.00	3,384,515,743.74	125.91	696,371,743.74	2,827,287,886.24
1.8	Miscellaneous Recurrent Revenue	804,000,000.00	230,021,582.73	28.61	(573,978,417.27)	1,219,526,792.56
B	Total for IGR	12,439,000,000.00	9,859,445,279.71	79.26	(2,579,554,720.29)	9,425,602,373.34
2	Statutory Allocation	38,504,000,000.00	31,638,752,297.13	82.17	(6,865,247,702.87)	22,812,364,291.78
3	Value Added Tax	9,404,000,000.00	11,290,404,232.93	120.06	1,886,404,232.93	9,279,657,709.77
4	Special Releases (primary Education Financing)	15,480,000,000.00	14,801,287,583.40	95.62	(678,712,416.60)	14,316,870,414.93
5	Local Government 60% Primary Health Care Development Agency Staff Cost	1,937,000,000.00	1,187,498,492.98	61.31	(749,501,507.02)	1,553,435,577.79
6	Other Miscellaneous Receipts (Paris Club)		14,215,333,413.52			13,220,260,074.57
C	Total for Other Revenue Sources	65,325,000,000.00	73,133,276,019.96	111.95	8,768,689,647.62	61,182,588,068.84
D	TOTAL REVENUE (B+C)	77,764,000,000.00	82,992,721,299.67	106.72	6,189,134,927.33	70,608,190,442.18
	LESS: EXPENDITURE					
10	Personnel Cost	37,577,000,000.00	(36,623,413,779.40)	97.48	953,586,220.60	(35,526,431,533.23)
11	Pension and Gratuities	2,075,000,000.00	(2,086,521,163.70)	100.6	(11,521,163.70)	(1,527,053,548.58)
12	Consolidated Revenue Fund Charges	2,043,800,000.00	(1,594,567,914.78)	78.02	449,232,085.22	(1,925,766,623.97)
13	Overhead Cost	15,800,146,000.00	(15,591,608,391.83)	98.68	208,537,608.17	(11,452,907,762.11)
21	Public Debt Charges	3,540,000,000.00	(1,915,899,075.12)	56.11	1,553,806,315.05	(1,554,031,086.07)
14	Grants and Contributions General	914,554,000.00	(1,478,145,286.63)	161.6	(563,591,286.63)	(301,600,246.00)
15	Miscellaneous Expenses	433,500,000.00	(619,528,627.28)	142.9	(186,028,627.28)	(445,128,950.48)
E	TOTAL EXPENDITURE	62,384,000,000.00	(59,909,684,238.74)	96.15	2,404,021,151.43	(52,732,919,750.44)

F	OPERATING BALANCE (A+D-E)	15,380,000,000.00	42,922,260,403.54	279.08	(27,542,260,403.54)	28,900,590,737.24
	<u>APPROPRIATIONS/TRANSFERS</u>					
29	Capital Development Fund	15,380,000,000.00	33,011,266,562.95	214.6376	17,631,266,562.95	9,061,367,394.63
G	Total Transfers	15,380,000,000.00	33,011,266,562.95	214.64	17,631,266,562.95	9,061,367,394.63
H	CLOSING BALANCE (F-G)		9,910,993,840.59			19,839,223,342.61
The Accompanied Notes are Integral Part of the Accounts						

Jigawa State Government of Nigeria

Report of the Auditor General

Statement of capital development fund

For the year ended 31st December, 2017

NOTES	DESCRIPTION	2017 REVISED ESTIMATES N	2017 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2016 ACTUALS (JAN. - DEC.) N
A	OPENING BALANCE		8,832,012,571.23			8,020,639,984.07
	ADD: CAPITAL RECEIPTS					
7	Capital Grants, Contributions & Reimbursements	21,688,000,000.00	12,544,373,237.30	57.84	(9,143,626,762.70)	4,612,305,415.99
8	Other Capital Receipts	21,268,000,000.00	8,617,556,686.92	40.52	(12,650,443,313.08)	5,115,892,298.22
18	Internal Loans	19,000,000,000.00	9,255,000,000.00	48.71	(9,745,000,000.00)	8,614,000,000.00
19	External Loans	2,250,000,000.00	1,391,775,231.22	61.86	(858,224,768.78)	28,218,275.23
29	Transfer from Consolidated Revenue Fund	10,641,050,000.00	33,011,266,562.95	310.23	22,370,216,562.95	9,061,367,394.63
B	TOTAL CAPITAL RECEIPTS	74,847,050,000.00	64,819,971,718.39	86.60	15,446,568,391.86	27,431,783,384.07
	LESS: CAPITAL EXPENDITURE					
17.10	Economic Development Programmes					
17.11	Agricultural Development Programmes	11,507,397,000.00	4,622,539,076.66	40.17	6,884,857,923.34	773,996,131.86
17.12	Commerce And Industry	2,670,000,000.00	727,747,568.63	27.26	1,942,252,431.37	1,072,359,646.30
17.13	Energy	1,000,000,000.00	132,159,148.60	13.22	867,840,851.40	21,193,279.14
17.14	Roads And Transport Dev.	25,094,000,000.00	26,877,999,446.19	107.11	(1,783,999,446.19)	14,637,309,733.54
	SUB TOTAL	40,271,397,000.00	32,360,445,240.08	80.36	7,910,951,759.92	16,504,858,790.84
17.20	Social Development Programmes					
17.21	Education	16,630,303,000.00	13,141,225,535.85	79.02	3,489,077,464.15	5,782,830,597.13
17.22	Health, Social Welfare Dev. Progr	6,995,000,000.00	3,811,811,490.27	54.49	3,183,188,509.73	1,553,503,286.12
17.23	Information & Communication Technology Programme	260,000,000.00	168,735,491.82	64.90	91,264,508.18	47,375,946.31
17.24	Water Supply And Sanitation	6,503,300,000.00	5,439,258,481.79	83.64	1,064,041,518.21	547,102,566.51
	SUB TOTAL	30,388,603,000.00	22,561,030,999.73	74.24	7,827,572,000.27	7,930,812,396.07
17.30	Regional Development Program					
17.31	Housing Development	1,206,000,000.00	495,649,281.02	41.10	710,350,718.98	292,505,289.73
17.32	Town And Country Planning	1,416,000,000.00	1,560,419,470.86	110.20	(144,419,470.86)	1,354,053,159.51

	SUB TOTAL	2,622,000,000.00	2,056,068,751.88	78.42	565,931,248.12	1,646,558,449.24
17.40	General Adm. Ser. & Prog.					
17.41	General Administrative Services	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
	SUB TOTAL	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
C	TOTAL EXPENDITURE	78,047,050,000.00	59,339,421,867.19	76.03	18,707,628,132.81	26,620,410,796.91
D	CLOSING BALANCE (A+B-C)		14,312,562,422.43			8,832,012,571.23
The Accompanied Notes are Integral Part of the Accounts						

PART – II

GENERAL OVERVIEW

GENERAL OVERVIEW

In pursuance of the statutory responsibility of the Audit and other requisite duties in fulfillment of constitutional mandates, accomplishment of performance indicators of development partners and other support facilities.

The Report and the Financial Statement of the Government of Jigawa State for the year 2017 was subjected to scrutiny.

The financial year 2017 recorded tremendous successes and other wise in both the internal revenue generation, receipts from the Federation and the corresponding expenditure. Generally a robust financial stand in the year, a favorable liquidity position as the inflows are generally more than the outflows with surpluses recorded.

CONSOLIDATED REVENUE FUND

The Internally Generated Revenue collection compared to the previous year recorded a dismal percentage increase of 4.60% i.e. from ~~N~~9,425,602,373.11 in 2016 to ~~N~~9,859,445,279.71 in 2017 financial year out of the budgeted of ~~N~~12,439,000,000.00 a 79.26% performance collection.

While, the statutory allocation and value added tax, other miscellaneous receipt, the capital Grant, contribution and Re-imbursements and other capital receipts remarkably improved favorably as the receipts were above the previous year's collection of ~~N~~69,759,157,790.71 against that of the previous year of ~~N~~42,924,587,492.10 an increase of ~~N~~19,834,570,298.60.

The Re-current expenditure on the other hand was ~~N~~58,021,113,911.27 for the year under review and ~~N~~51,201,319,054.37 a figure for the previous year which indicated an increase of ~~N~~6,819,794,856.90 in the current year due to improved inflows observed.

REVENUE GENERATION AND COLLECTION

Code	Description	Estimated 2017	Actual 2017	Previous year 2016
	Internally Generated Revenue	12,439,000,000	9,859,445,279.71	9,425,602,373.34
	Statutory Allocation	38,504,000,000	31,709,046,906.96	22,812,364,291.78
	Value Added Tax	9,404,000,000	11,290,404,232.93	9,279,657,709.77
	Other Miscellaneous Receipt		14,215,333,413.52	13,220,260,074.57
	Capital Grants, contr. Re-lmb.	21,688,000,000	12,544,373,237.30	4,612,305,415.99
	Other Capital Receipts	21,268,000,000	8,617,556,686.92	5,115,892,298.22

STATUTORY ALLOCATION

The Federal Allocation Committee disbursements acknowledged by the State was ~~N~~31,709,046,906.96 Statutory Allocation, Value Added Tax revenue received was ~~N~~11,290,404,232.93, refund of Paris Club of ~~N~~14,215,333,413.52 in the year under review.

Code	Description	Budgeted 2017	Actual	Variance
	Statutory Allocation	38,504,000,000	31,709,046,906.96	6,704,953,093.64
	Value Added Tax	9,404,000,000	11,290,404,232.93	1,886,404,232.93
	Other Miscellaneous Receipt	-	14,215,333,413.52	

INTERNALLY GENERATED REVENUE

The domestic Revenue generation in the year increased by 4.60% compared to the previous year's collection of N9,425,602,373.34. The actual collection amounted to ~~N~~9,859,445,279.71 against the budgeted of N12,439,000,000.00 an increase of ~~N~~425,234,646.03 mainly obtained from code 17000 Interest and Loan Repayments due to cash management initiatives of the treasury.

An analysis on the performance of the various codes indicated a negative variance on virtually all the codes with the exception of code – 17000 (Interest and Loan Repayment)

Code	Description	Budgeted 2017	Actual	Variance
12000	State Taxes	2,993,000,000	1,938,559,462.40	(1,054,440,537.60)
13000	Licenses General	48,500,000	32,937,545.00	(15,562,455.00)

14000	Fine and Fees	1,269,038,000	869,160,878.83	(399,377,121.17)
15000	Earning and Sales	1,992,618,000	316,678,216.21	(1,673,939,733.79)
16000	Rent on Land & Govt. Properties	30,500,000	18,357,350.50	(12,142,149.52)
17000	Interest and loan repayments	2,613,200,000	3,060,605,739.96	447,405,739.90
18000	Recurrent Grants & Re-Imb.	2,688,144,000	3,384,515,743.74	696,371,743.74
19000	Miscellaneous Revenue	804,000,000	230,021,582.73	(573,978,417.27)

The revenue generation agencies should imbibe to develop strategies, improvement of collection machineries and device contemporary method of collection to check leakages.

The support packages by development agencies to be utilized to the fullest and to sustain the tempo in collection methodology and new avenues explored.

EXPENDITURE – PERSONEL COST, OVERHEAD COST AND CONSOLIDATED REVENUE FUND CHARGES

The other component of the consolidated Revenue Fund Statement indicated expenditure to the tune of ₦59,979,978,848.57 and consisted of the personnel cost of ₦36,623,413,779.40 (i.e. ₦22,433,625,545.26 for state employees and ₦14,189,788,234.14 for Local Education staff), Overhead cost of ₦17,689,282,305.74 (i.e. ₦15,591,608,391.83 overhead cost, ₦619,529,627.28 miscellaneous Expenses and Grant and Contributions General of ₦1,478,145,286.63) and the Consolidated Revenue Fund charges of ₦5,667,282,763.43 (i.e. Pension and Gratuities of ₦2,086,521,163.70, other Consolidated Revenue Fund charges of ₦1,594,567,914.73 and Public Debt charges of ₦1,986,198,684.95).

The personnel cost was observed to have an over - expenditure on some of the Ministries, Departments and Agencies.

Code	Organization/sub organization	Budgeted	Actual	Variance
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		2017	2017	
11010	Deputy Governors Office	7,796,000	12,085,028.76	-4,289,028.76
12100	Special Services Directorate	22,956,000	26,338,247.83	-3,382,247.83
12150	Abuja Liaison Office	4,259,000	4,994,372.17	735,372.17
14100	Estab. & Service Matters Dir.	359,659,000	420,642,457.25	-60,983,457.25
14130	Dir. Of Salary & Pension	295,429,000	605,937,419.89	-
				310,508,419.89
15000	Ministry of Finance & Eco Pla.	224,000,000	301,092,670.70	-77,083,670.70
18000	Min. for Local Govt. Comm. Dev	55,000,000	78,749,822.30	-23,709,322.30
19000	Min. of Agric & Nat Resources	298,129,000	300,632,597.65	-2,553,597.65
20000	Min. of Women Affairs	40,437,000	44,110,961.49	-3,673,961.49
22290	State Edu. Inspectorate & M. Unit	11,079,000	22,700,133.25	-11,621,133.25
24000	Ministry of Health	332,015,000	768,839,174.83	-
				436,824,174.83
24230	Birnin Kudu General Hospital	351,300,000	446,785,429.51	-95,485,429.51
24250	Dutse General Hospital	457,209,000	478,020,566.44	-20,811,566.44
24280	Hadejia General Hospital	534,583,000	626,619,393.70	-92,036,393.70
24350	Ringim General Hospital	240,948,000	283,828,854.12	-42,880,854.12
25000	Min. of Inf, Youth, Sport & Culture	90,200,000	92,040,622.49	-1,840,622.49
26000	Ministry of Justice	115,705,000	130,505,189.18	-14,800,189.18
27000	Justice Sector & Law Reform	18,939,000	23,942,446.49	-5,003,446.49
28700	Alternative Energy Fund	1,763,000	2,402,473.80	-639,473.80
30000	Ministry of Water Resources	18,692,000	25,937,236.65	-7,245,226.65
31000	Min. of Works & Transport	104,997,000	154,784,184.82	-49,787,184.82
36000	State Independence Elec. Comm.	6,731,000	9,491,678.40	-2,760,678.40
39000	Primary Health Care	70,382,000	218,835,096.22	-
				148,453,096.22
39230	Birniwa L.G. PHC Mgt. Office	93,039,000	153,654,977.45	-60,615,977.45
39270	Garki L.G. PHC Mgt Office	105,083,000	136,779,325.37	-31,696,325.37
39280	Gumel L.G. PHC Mgt Office	148,160,000	172,066,639.41	-23,906,639.41
39340	Jahun L.G. PHC Mgt. Office	169,937,000	175,906,005.07	-5,969,005.67
39370	Kazaure L.G. PHC Mgt Office	197,288,000	199,158,647.09	-1,870,647.09
39440	Ringim L.G. PHV Mgt Office	191,708,000	238,444,804.08	-46,736,804.08
15200	Board of Internal Revenue	87,280,000	113,914,922.41	-26,634,522.41
19100	JARDA	345,568,000	388,573,503.57	-43,005,503.57
22210	Science & Tech Edu. Board	511,000,000	524,822,812.43	-13,812,812.43
22250	Jigawa State Polytechnic	431,100,000	445,242,351.04	-14,142,351.04
22320	Nomadic Education Agency	397,100,000	409,204,293.53	-12,104,293.53
25210	Radio/Television	43,470,000	50,057,476.31	-6,587,476.81
25250	Jigawa State Sport Council	87,012,000	105,390,880.08	-18,378,880.08
28600	JISEPA	239,928,000	241,945,930.08	-2,017,530.08
29200	D.C.D.A	51,431,000	61,441,683.46	-10,010,683.46

OVERHEAD COST

The overhead cost budgeted for the financial year was ₦15,800,146,000.00 and the aggregated expenditure stood at ₦15,591,391.83 with a savings of ₦208,537,608.17. The disbursement of funds to settle commitments was 98.68% which showed a favorable Budget funding on the part of the government. The audit observed that despite the savings an over expenditure on some Ministries, Department and Agencies were recorded.

Code	Organization/sub organization	Budgeted 2017	Actual 2017	Variance
11000	Deputy Governor Office	239,300,000	271,078,873.23	-31,778,873.23
12110	R.E.P.A.	47,700,000	75,914,535.50	-28,214,535.51
12160	Special Service & Council Affairs Dir.	8,400,000	9,930,424.11	-1,530,424.11
13000	Dir. Of Chieftaincy & Religious Affairs	12,000,000	98,194,786.00	-86,194,786.00
14000	office of the Head of Service	393,750,000	517,470,334.74	- 123,720,334.74
14110	Manpower Dev. & Training Dir.	76,000,000	82,96,995.50	-6,960,995.50
15000	Min. of finance & Economic Planning	436,500,000	816,884,851.76	- 380,384,851.76
18000	Min. of Local Govt. & Comm Dev.	.67,000,000	132,096,652.87	65,096,652.87
19000	Min. of Agric & Nat Resources	10,000,000	18,095,625.00	-8,095,625.00
20000	Min. of Women Affairs			
21000	Ministry of Commerce	9,490,000	24,236,528.39	-14,746,528.39
24000	Ministry of Health	111,000,000	175,569,062.62	-64,569,062.62
24110	School of Health Tech	86,000,000	104,115,532.00	-18,115,532.00
24220	Babura General Hospital	3,950,000	7,594,746.97	-3,644,746.97
24250	Dutse General Hospital	4,250,000	9,137,196.92	-4,887,196.92
24260	Gumel General Hospital	3,950,000	6,109,281.45	-2,159,281.45
24280	Hadejia General Hospital	4.250,000	7,004,866.23	-2,754,866.23
24330	Kazaure General Hospital	4,000,000	18,149,137.00	-14,149,137.00
25000	Min. of Inf. Youth & Culture	59,200,000	60,746,380.61	-1,546,380.61
28000	Ministry of Environment	9,600,000	21,523,481.93	-11,923,481.93
30000	Ministry of Water Resources	920,000,000	1,024,617,961.24	- 104,017,961.24
33000	Directorate of Local Govt. Audit	85,200,000	113,657,708.72	-28,457,708.72
35000	Local Governor Service Commission	297,561,000	346,102,179.83	-48,541,179.83

36000	State Independent Elect Commission	614,200,000	710,537,360.00	-96,337,360.00
38000	State House of Assembly	993,000,000	1,409,625,261.16	- 416,625,261.16
12220	Pilgrims Welfare Agency	374,450,000	483,273,448.17	- 108,823,448.17
15200	Board of Internal Revenue	12,000,000	47,021,655.38	-35,021,655.38
19110	Jigawa State Agric Res. Institute	3,600,000	12,158,024.00	-8,558,024.00
19120	Farmer/Herder men Board	3,600,000	6,702,770.00	-3,102,770.00
22210	Science & Tech Educ Board	418,000,000	433,951,617.62	-15,951,617.62
22250	Jigawa State Polytechnic	70,000,000	100,429,167.47	-30,429,167.47
22260	Jigawa State College of Islamic & L S.	64,400,000	96,405,786.40	-32,005,780.40
22285	Sule Lamido University, K/Hausa	314,400,000	363,254,522.01	-48,854,522.01
22320	Nomadic Education Agency	8,200,000	32,498,030.96	-24,298,030.96
25210	Jigawa State Broadcasting Corp Tel	15,600,000	27,142,352.30	-11,542,352.30
29200	D.C.D.A.	34,600,000	47,398,968.55	-12,798,968.55
29230	Urban Development Board	15,400,000	236,101,141.70	- 220,701,141.70
30200	Jigawa State Water Board	22,400,000	80,450,454.10	-58,050,454.10
31200	Rural Electricity Board	160,400,000	164,768,907.71	-4,368,907.71

CONSOLIDATED REVENUE FUND CHARGES

The Budgetary provision for the consolidated Revenue fund charges was ~~N~~7,658,000,000 for the various components of the expenditure.

The pension and Gratuities has a provision of ~~N~~2,075,000,000, Public Debt charges of N3,540,000,000 and other consolidated revenue fund charges of ~~N~~2,043,800,000.00. The actual expenditure amounted to ~~N~~5,667,282,76.43 with a savings of ~~N~~1,990,717,236.57.

CASH FLOW STATEMENT

The cash flow portrayed the liquidity level of the Government to be sound able to absorb the commitment and demands with an adequate balance at the end of the financial year.

The total receipts were ~~N~~104,216,113,517.66 less total payments of ~~N~~58,021,113,911,27 with a net cash flow from operating activities of ~~N~~46,194,999,606.39.

The net cash flow from investing activities was ~~N~~59,339,421,867.19 (i.e. purchase/construction of Assets). While, the cash flow from financing activities basically proceeds from loans & other borrowings and dividends received amounted to ~~N~~10,757,999,286.94. the cash and its equivalent as at 31-12-2017 was ~~N~~21,149,062,678.81.

ASSETS AND LIABILITIES – CASH AND BANK

The balances of cash and Bank confirmation indicated a stable liquidity where ~~N~~4,366,158,212.18 and ~~N~~13,046,093,842.89 are the balances for the period under review respectively. The other worthy of note was the other cash holdings of ~~N~~3,639,759,871.48.

INVESTMENTS

The investment in quoted and un-quoted share holdings were ~~N~~958,100,681.87 which indicated a reduction in the value compared to the shares of the previous year (2016) of ~~N~~1,372,272,324.99 due to disposal of shares worth ~~N~~478,266,192.89 (market value) in the year under review.

INVESTMENTS IN GOVERNMENT OWNED COMPANIES

The audit stands on its earlier opinion as expressed in the 2016 Auditor General's report that "the investments in government owned companies should be substantiated and the treasury to conduct a reconciliation initiative for ascertainment of the Government financial investment in the enumerated companies".

EXTERNAL LOANS

The draw downs for World Bank and IFAD loans in the year under review was ~~N~~1,391,775,231.22. an emphasis duly forwarded for the treasury to provide

an analytical presentation and reconciliation of the state's status as reported in our 2016 accounts.

INTERNAL LOAN

The internal loans accessed by the state, amounted to ~~N~~9,366,000,000.00 against the estimated of ~~N~~6,900,000,000.00 from the Federal Government Budget support loan.

CAPITAL DEVELOPMENT FUND

The total receipts into the capital development fund for the year stood at ~~N~~64,819,971,718.39 compared to the revised budgeted of ~~N~~74,847,050,000.00

The capital receipts includes capital Grants contributions and reimbursements of ~~N~~12,544,373,237.30, the other capital receipts of ~~N~~8,617,556,686.92, internal loans of ~~N~~9,255,000,000, external loans of ~~N~~1,391,775,231.22 and the transfer from the consolidated Revenue fund of ~~N~~33,011,266,562.95.

The fund was adequate to cater for the developmental commitments of ~~N~~59,339,421,867.19 against the revised budgeted capital expenditure vote of ~~N~~74,047,050,000.00 with a robust balance into the subsequent year. The performance index of the expenditure or utilization of funds to the Budgetary provision was 76.03%.

OBSERVATION AND RECOMMENDATIONS

- The statutory allocation in the year under review was satisfactorily due to intervention and refunds to the states consolidated revenue fund. The state to device a self sustenance programmes to intensify domestic revenue and less dependency on the Federation Hand-outs.
- The internally generated revenue constituted only 12.24% a decrease compared to the previous year's contribution to general revenue of 13.35%. The reform and harmonization law and new initiatives and

innovations to be applied in the intensification of the revenue generation abilities of the State.

- The budget funding of both the re-current and the capital expenditure was 83.71% on the average. The recurrent (i.e. personnel cost, overhead cost and consolidated revenue fund charges) budgetary allocation utilization performance was 91.40%. while, that of the capital component recorded a performance utilization of 76.03%. The government highly advised to sustain the tempo to achieve the sustainable development Goals.
- The cash management strategies being applied by the treasury ensures financial gains to the government and to some degree increases the liquidity stand of the Government. The audit still emphasize on a transparency in the cash management by the treasury.
- The investment of the government has not been harmonized and centrally controlled by an organ specifically vested with the responsibility of monitoring and controls (e.g. Jigawa State Investment and property Development Company limited cannot give an account of the government's stake in savings and loan, Galaxy communication and JASCO).

It is pertinent to have a business policy direction on the investment in the State and necessary strategies put in place to add impetus to the industrialization of the state.

- The debt management to provide a perspective analysis of the debt status of the Government which for a number of years have not been made available. This will be in line with and ensure transparency and accountability policy being pursued by the government.

- The audit implementation committee constituted by the Ministries, Departments and Agencies have not fared well as responses to reports and queries were not satisfactorily made.

It is emphasized that prompt replies to reports and queries should be made to avoid sanctions and penalties.

CONCLUSION

In an undertaking such as audit of the accounts and financial statements of the Government coupled with the statutory requirements, the attestation is hereby made of satisfactory conduct of the assignment.

I humbly extend my appreciation and praises to Allah (S.W.T) for the Health and the courage to accomplish the task. Also, recognize the contribution of the Government for the provision of financial and moral support to achieve the noble objective. Thus, extend my regards to His Excellency the Governor of Jigawa State Muhammad Badaru Abubakar Mon, Mni, Fcna.

The staff of the Office of the Auditor General and that of the Accountant General are to be commended for their contribution and co-operation.

Lastly, wish to submit the Auditor General's report on the financial Statement and Accounts of Jigawa State Government as at 31st December, 2017 to the Honorable House for your kind consideration.

Hussaini Muhammad Hadejia Fcna
Auditor General,
Jigawa State.

PART – III

APPROPRIATION AUDIT [DOMESTIC REPORTS]

PART – III

APPROPRIATION AUDIT

- 1:1 The Auditor General's Report, management on the financial transactions elighliht on the highlights on the routine and special assignments undertaken for the period under review, with a view to provide stakeholders of the insight of compliances status of the MDAs to the laid down expenditure procedures of the appropriated funds.
- 1:2 Basically, the report contained two main segments, the routine statutory Audit and special assignment or technical assistance rendered to some MDA's on their request to enhance financial accountability and transparency in the conduct of their financial transactions.
- 2:1 **ROUTINE ASSIGNMENT:** In line with statutory responsibility of the State Auditor General's office, the appropriated funds for the period (2017) by MDAs as it effects capital, over head, personel cost and any other funds expended on the conducts of Government business has been subjected to Auditing in order to ensure compliance with statutory provision in the expenditure procedures of all the releases.

Upon verification/Auditing of these releases 49 number of reports/queries were issues to MDA's across the State out of which 20 number of report and queries were satisfactorily respected to leaving 29 as outstanding.

However, in line with public expenditure and financial accountability (PEFA) performance indicator No.26 dimension (iii) "evidence of follow up on audit recommendations", the schedule of responded and un responded reports and queries as annexture 1A and 1B are reflected respectively.

As partner in the promotion of Accountability and transparency in the public financial management, office of the State Auditor General was approached for technical assistance by some of the MDA's and Government Business Enterprises (GBES) to determine utilization of extended loan facility, assess financial position of the entity as a transitional documents and conduct of procurement Audit of various capital projects executed across the State. Below are some of the ad-hoc assignment (Technical assistance) undertaken for the period under review.

3:1 ASSESSMENT OF THE UTILIZATION OF ONE BILLION NAIRA LOAN EXTENDED TO THE JIGAWA STATE AGRICULTURAL SUPPLY COMPANY LIMITED (JASCO) MANAGEMENT STRUCTURE OF THE LOANEE COMPANY AND VALUE FOR MONEY OF THE LOANS.

The loan extended to JASCO by the Government of One (~~N~~1 billion Naira) as Capitalization, to meet up with the government's programme to modernized agriculture, was subjected to thorough Audit. Also the management and the operation of the company was review with a view to determine the managerial capabilities of the company in meeting the government's desire.

Findings from the exercise reveals some structural deficiencies, tied up of substantial capital of the company to receivables and a lot of

accountability Gaps, that could not allow the company fulfill the desired government's expectations.

A lot of recommendations in relation to the observed deficiencies, were offered to the Government and most have been implemented for a better JASCO and better agricultural transformation of the State.

3:2 AUDIT ASSESSMENT OF THE FINANCIAL POSITION OF THE JIGAWA STATE AGRICULTURAL SUPPLY COMPANY LIMITED AS AT 31ST JULY 2017.

In anticipation of transition in the leadership of the company, government thought of having an idea about the worthiness of the company, hence approached, the State Auditor General for technical assistance in that respect. The exercise has been conducted, and recommendations as contained in the report has been forwarded to the government for study and possible adoption.

3:3 PROCUREMENT AUDIT OF CAPITAL PROJECTS (ROADS ELECTRIFICATION BRIDGES AND CONSULTANCY).

Due process project and monitoring bureau as a body assigned with vetting, issuance of certificate and monitoring of capital project being executed by government across the State requested for technical assistance from the State Auditor General of conducting procurement Audit of some major capital project executed across the State between the year 2015 to 2018 in fulfillment of the requirement of the law and to ensure transparency and accountability in their operations.

The projects were subjected to thorough procurement audit from the conception, bidding, evaluation, selection, award of the contracts and monitoring/management of the contracts to logical completion and

takeover. In fact, most of these projects has been physically verified by the Auditor General's representation, where they compare projects stages as per the issued certificates and payment with what was physically on the ground in accordance with BOQ technical specifications and terms of reference for consultancy contracts.

4.0 PENSION AND GRATUITY

For the period under review, Seven hundred and Eighty one (781) number files were received from the Directorate of Salary and Pension. The files were screened, cleared and returned to the Directorate for payment transmission.

The total sum of ~~N~~616,770,229.03, ~~N~~170,212,017.80 and ~~N~~56,716,529.20 were cleared for payments as Retirement Gratuity Pension/Death and contract gratuities respectively. Out of these payments, the sum of ~~N~~80,123,070.29 has been endorsed as recoveries from ex-workers benefits as improper salaries paid, overstay or outstanding loans against retirees, details on table – 1C

TABLE – 1C

ANALYSIS OF PENSION AND GRATUITY FOR THE PERIOD JANUARY – DECEMBER, 2017

Month	Files cleared	Retirement gratuity	Pension Per annum	Pension/Death & Gratuity	Contract Gratuity	Loan Recovery	Salary over payment
January	48	37,107,744.77	9,482,775.40	12,620,989.81	1,355,378.00	2,026,352.75	4,337,247.97
February	57	34,031,670.48	9,171,708.92	43,606,472.32	2,409,306.60	239,617.74	4,912,901.93
March	75	47,416,448.47	12,878,770.68	5,715,148.28	7,679,833.66	2,731,419.11	3,092,202.55
April	58	40,438,295.44	10,585,783.24	7,370,721.60	2,255,600.87	711,709.38	2,055,599.93
May	74	70,732,897.45	18,734,902.24	12,623,749.20	5,647,613.91	3,476,738.94	5,328.685.86
June	58	37,147,158.30	11,538,194.08	10,051,271.11	3,163,043.40	1,903,836.16	4,462,165.60
July	76	61,383,517.28	18,534,148.36	7,146,016.43	3,967,766.31	1,230,490.31	3,772,568.41
August	76	64,145,688.52	16,090,254.46	12,789,525.44	3,128,307.88	982,224.28	5,149,906.53
September	44	55,983,988.24	14,726,096.84	5,372,655.36	1,106,827.80	,581,399.57	4,817,450.01
October	60	63,956,912.64	16,972,251.76	11,683,117.20	3,145,288.14	3,388,815.70	5,792,191.26

November	119	90,720,829.92	24,040,170.10	30,385,103.10	19,670,979.49	3,305,812.23	12,417,809.23
December	36	13,905,077.52	4,032,257.76	10,002,253.44	3,186,583.20	576,750.97	1,889,174.87
		616,970,229.03	166,787,318.84	170,212,017.80	56,673,020.94	22,155,167.14	57,967,903.15

4.1 ACCIDENT OR THEFT INVOLVING GOVERNMENT VEHICLE

Report of accident involving government vehicle for the period under review were not received from MDA's on the other hand 2 reports of theft involving government utility vehicles were received from the Jigawa State Ministry of Justice and Ministry of Works and Transport supported with Nigeria Police Force report. But yet no security report of recovery received by this department up to the time of writing this report. Table – 1D as the details

Table – 1D
ANALYSIS INVOLVING GOVERNMENT VEHICLES
THEFT FOR THE YEAR 2017

S/N	Organization	Vehicle Brand	Reg. No	Chassis No	Location f Incident	Min/Police Report	Remarks
1.	Min. of Justice	Toyata Hilux (Ash Color)	05A-04JG	043954	Hotoro Wuro Bagga Quarters	The Ministry forwarded the report of vehicle theft to this office on 16-03-2017 reference NO.MOJ/GEN/03/V.I/ backed with copy of police extract Hotoro Division kano State reference No.AB3351/KS/HOT/V.2 dated 28/02/2017	the vehicle not yet identification either by the Ministry or Nigerian Police up to the time of writing this report.
2.	Min. of Work	prado Jeep (Black color)	09A-01JG	J3K181384	Tsamiyar Kara Village in Gezawa LGA Kano State	The official vehicle was snatched under gun point by unknown hoodlums reported by the Secretary the State Government Ref: No. SSG/AF/S/A/T.I.5/7 dated 12 th Sep. 2017 supported with the Police report Gezawa Division Kano State dated 04-09-2017 with reference No.AB/4009/KS/CZ/V.I/144	the vehicle not yet recoveries at the time of writing this report either from the Nigerian police not from the Ministry.

4:2 VERIFICATION OF BOARDED ITEMS LOST OF FUNDS AND STORES,
For the period under review, boarded items worth ₦1,168,000.00 have been verified, no report of purchase of new vehicles loss of funds and/or store was received.

The non reportage of the lost of government vehicles does not mean such incidence does not occur but is considered as indifference attitude of the MDA's which is been addressed through sensitization and advocacy.

Table 1A
Replied issued reports 2017

S/No	Date	Reference NO	Organization	Amount	Remarks
1	09-03-2017	AUD/INSP/DGA/VOL.I/262	Ministry of Health	135,020.00	irregular Payments to some individuals NB: Replied via letter referenced No. SON/BK/SEC/65/VOL.I/ of 23-03-2017
2	14-03-2017	AUD/INSP/DGA/VOL.I/264	Min. of Finance & Eco. Planning	1,618,100.00	irregular expenditures/unsupported payments NB: Replied via letter reference number MOF/ADM/178/V.I/6 dated 19-04-2017
3	14-03-2017	AUD/INSP/DGA/VOL.I/265	Ministry of Health	3,481,220.00	un-explained/unaccounted fund, being saved as at period ended, 31-12-2016 NB replied via Ministry's letter, dated 23-03-2017, referenced No MOH/OFF/024/1/23/2017
4	06-04-2017	AUD/INSP/DGA/VOL.I/268	Manpower Dev. & Training Directorate	143,950.00	over expenditure on some sub codes of recurrent expenditure. NB Report was acknowledged, later replied on 11-04-2017, vide letter with reference number HOS/MOT/TRA/15/T.1
5	17-10-2017	AUD/INSP/DGA/VOL.I/276	Ministry of Health	93,939,740.00	a) Over expenditure on various Recurrent expenditure line items, advised to seek for augmentation to be defrayed. b) Un supported payment vouchers to be accounted for. NB report was replied via letter with reference number MOH/OFF/331/1/2017, dated 23/11/2017.
6	06-12-2017	AUD/INSP/DGA/VOL.I/283	SSG's Office (Liaison Office Kano)	504,000.00	un supported paid payment vouchers (O./Head Cost) Internal Control system advised to be strengthened. NB report was replied on 29-12-2017 via letter reference number SSG/KNLG/V.I/20
7	23-07-2017	AUD/PR/ADM/VOL.I/1	Science and Tech. Education Board	7,014,328.00 4,116,218 2,500,000	The committee chairman for the procurement does not endorse on the payment vouchers. Recipients does not sign the payment vouchers un-numbered payment vouchers. The value approved and releases was N4,116,218.00 while the expenditure made was N4,123,526.00 which there was an over expenditure of N7,309.00 to be explain And the valued spend on printing question papers and answered sheets total to N2,025,000.00 has not been receipted, and no detail of the invigilation and supervisors

8	25-10-2017	AUD/PRA/ADM/SPORT/V.I./	jigawa State Sport Council	480,000 10,000,000 10,000,000	N60,000,00 allocated to fuel has not receipted There was no acknowledgement from the payee 7No payment vouchers were irregularity incurred in essence some vital documentation to authenticate the expenditure are lacking. documentation problems compare to the earlier release has increase from 3.9m to N5,047,000.00
9.	09-04-2018	AUD/PA/JTV/V.I/1	Jigawa State Television	4,500,000	Absence of procurement/Direct purchase committee that is expected to submit export at the end of the exercises.
10.	09-04-2018	AUD/PA/AME/V.I/7	Agency for Mass Education	73,361,068.13	It was observed that the documentation of expenditure was alright how ahead one accounting Gaps needs to be plugged so as attain the best particle standard of public financial management.
11.	12-07-2017	AUD/PR/ADM/VOL.I/I	jigawa State Pilgrims Welfare Board	2,986,808 15,000,000 150,000,000 3,679,000	N305,000.00n miscellaneous expenditure has not been detailed for easy verification and the relevant attachment for the acceptable expenditure such as air tickets payment for visa etc. Stationeries, repairs and maintenance as well as publicity have been over stretch and expenditure as some charges. Verified and receipt No.21079275 of 01-06-2017 was attached to the payment document. (RV) to the value is expected to be raised and expedited into the board cash bank with relevant portion.
12.	25-07-2017	AUD/PRA/SEMA/9/V.I	emergency Management Agency	1,427,790	The payee Sani Yakubu does not features in the MEMO this to be explain
13.	15-03-2018	AUD/PA/COE/VOL.I/18	College of Education Gumel	7,953,440 20,467,303.07	An examination of the four payment vouchers documents reveals some accountability and transparency gaps which need your study, ratification and updates or the value be recovered from the payees and evidence of recovery be presented for audit recertification. It was discovered that the wall fence contract was given to Messers Mabudi construction company at the cost of N11,962,308.07 paid the sum of N10,823,039.92 Miscellaneous taxes inclusive at the State Treasury as per Due Process Certificate.
14.	01-05-2017	AUD/PA/IEB/V.I/15/7	Islamic Education Bureau	128,349,600.00	transfer of Hugo amount of money to the tune of N124,349,600.00 by sub treasury (IEB) instead of Accountant General to a Bureau documents for

Table IB
Un-responded /responded issued report 2017

S/No	Date	Reference NO	Organization	Amount	Remarks
1	30-01-2017	AUD/MOJ/RA/VOL.I/03	Min. of Justice		Improper channeling of expenditure funds; wrong organization and Economic codes. The fund code domiciled at SSG's Office
2	06-04-2017	AUD/INSP/DGA/VOL.I/266	office of the Head of Civil Service		expenditure over run on some 5No sub codes of overhead cost
3	13-03-2017	AUD/INSP/DGA/VOL.I/263	min. of Finance & Economic Planning		non implementation of loan deductions due against 18No beneficiaries
4	06-04-2017	AUD/INSP/DGA/VOL.I/267	Directorate Of Establishment		over expenditure on some sub codes of personnel cost
5	02-05-2017	AUD/GA/HOCS/VOL.I/7	office of the Head of Civil Service		payment of 100% pension arrears to a retired Auditor General Local Government is subject to the review of an enabling circular with Ref. No.EST/POL/S/5/131/III/317 of 28-02-2012
6	23-05-2017	AUD/INSP/DGA/VOL.I/270	rural Electricity Board		a) Advised the management to ensure control in the supply and custody of ago-diesel, observed not in conformity with stores regulations. b) The responsibility/distribution of power facilities located within Dutse (Generating Sets), between the Board and office of the Head of Civil Service, made clear to enhance proper accountability.
7	13-06-2017	AUD/INSDP/DGA/VOL.I/269	SSG Office Admin & Finance Dir.		tax deduction not remitted to concerned authority non accessing of UNICEF fund over the years to be explained
8	16-06-2017	AUD/INSP/DGA/VOL.I/271	Budget and Economic Planning Dir		unsupported expenditure
9	20-06-2017	AUD/INSP/DGA/VOL.I/272	Min. of Water Resources		unaccounted expenditures
10	03-08-2017	AUD/INSP/DGA/VOL.I/273	judiciary High Court of Justice		a) Un finished/undone renovation works at Chief Magistrate Court, Kafin Hausa b) Worth of undone literate earth filling at Judges Residence, Gumel

					c) Un – authorized utilization of saving on a different project purpose/vote of charge d) Non – deduction/remittance of 1% contract documentation fee due. NB This Report was replied via letter with reference No. JSJ/SEC/160/VOL.II/110/2017 of 31/07/20127.
11	15-09-2017	AUD/INSP/DGA/VOL.I/274	Min. of finance & Economic Planning		Over expenditure on some sub codes of overhead cost, advised to be defrayed thorough augmentation(s).
12	-	AUD/INSP/DGA/VOL.I/275	State Civil Service		Advice given for the accountant to improve on book keeping to desist. From the habit of leaving supporting documents in a file instead of attaching them to respective PVs.
13	01-10-2017	AUD/INSP/DGA/VOL.I/274	Min. of Commerce Ind. & Co-ops		Un-accounted fund; no return of expenditures by consumer protection committee to the Ministry for the 1 st quarter, 2017 funding.
14	26-10-2017	AUD/INSP/DGA/VOL.I/269	State House of Assembly		irregular expenditures (unsupported PVs) Advice given for the auction of some verified valuable store items returned to the store house.
15	01-11-2017	AUD/GA/MPR/VOL.I/01	Min. of Agric & Natural Resources		expenditure over run on some recurrent expenditure line items, observed as at 30-09-2017, advised to defrayed.
16	29-11-2017	AUD/INSP/DGA/VOL.I/280	SSG Office Admin & Fin Dir)		un supported payment vouchers, the RA queried the PVs and got the response indicating that corrections had been effected. SSG's office (Administration and Finance Directorate) advised to strengthen internal control system. NB replied Report.
17	12-12-2017	AUD/GA/MPR/VOL.I/03	Min. of Education Science & Technical		expenditure over run on some 8No recurrent expenditure line items, as at 30-09-2017 need to be defrayed, by means of Augmentation
18	12-12-2017	AUD/GA/MPR/VOL.I/04	Budget and Economic Planning Dir.		expenditure over run on some 5No recurrent expenditure line items, as

					at 30-09-2017, not defrayed as at the time of the report NB report replied on 30-01-2018 vide letter with reference number DOB/ADM/S/22/1/45.
19	12-12-2017	AUD/GA/MPR/VOL.I/05	Min. of Finance (Acct. Admin)		Expenditure over run on some 4no recurrent expenditure line items, as at 30-09-2017, not defrayed as at the time of the report.
20		"	Min. of Finance (Acct General Office)		Expenditure over run on some 4No recurrent expenditure line items, as at 30-09-2017, not defrayed as at the time of the report.
21		"	Min of Finance (Acct. General Office)		Over expenditure on public debt charges (Head 15106/32316) standing to 30-09-2017, not defrayed as at the time of the report.
22	12-12-2017	AUD/GA/MPR/VOL.I/06	SSG's Office (Admin & Finance Dir)		expenditure over run on some 7No recurrent expenditure line items, as at 30-10-2017, not defrayed as at the time of the report
23	13-12-2017	AUD/GA/MPR/VOL.I/07	SSG's Office (Chief & Rel. Affairs)		Expenditure over run on some 13No recurrent expenditure line items, as at 30-09-2017, not defrayed as at the time of the report.
24	14-12-2017	AUD/GA/MPR/VOL.I/08	SSG's Office (Liaison Office Lagos)		Expenditure over run on 2No expenditure line items, as at 30-09-2017, not defrayed as at the time of the report.
25	27-12-2017	AUD/INSP/DGA/VOL.I/288	Min. of Finance (Car Loan Section]		Vehicle loans granted between January and September, 2017 but deductions not effected for recovery from the beneficiaries.
26	27-12-2017	AUD/INSP/DGA/VOL.I/287	Min of Finance (Acct. Admin)		a) Un-presented/outstanding payment vouchers, not forwarded for Audit inspection b) Improper/inadequate documentation of expenditures c) Un-remitted tax deductions to appropriate authority
27	29-12-2017	AUD/INSP/DGA/VOL.I/289	Min. of Finance (Acct. General Office		nonpayment/un-settled of documentation fee due on some contracts awarded between January and September, 2017
28	20-07-2017	AUD/PR/ADM/2/6	Jigawa Solid Mineral Resources Dev.		the payment of the three firms (3) and break down has not been

					stated to make the process more transparent as well
29	25-04-2018	AUD/PA/SIE/VOL.I/1	SIEC		none exercise of Revenue cash book in the commission, un supported expenditure to the tune of N106,986,321.30
30	01-19-2018	AUD/PME/V.I/10	M.D.I.		verification report for the construction of guest facilities

Notes to the accounts

Jigawa State Government of Nigeria

Report of the Auditor General

Note. 1

Internally generated revenue

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
	IGR CONSOLIDATED	12,439,900,000.00	9,859,445,279.71	79.26	(2,580,454,720.29)	9,425,602,373.34
12000	State Taxes	2,993,000,000.00	1,938,559,462.40	64.77	(1,054,440,537.60)	1,840,357,272.45
12001	Pay-as-you-earn (Public Sector)	2,500,000,000.00	1,518,128,185.54	60.73	(981,871,814.46)	1,344,126,784.66
12002	Director Assessment	20,000,000.00	7,628,100.81	38.14	(12,371,899.19)	9,710,010.39
12003	Penalty For Offences	10t				
12005	Withholding Tax On Dividends	10,000,000.00	4,260,058.33	42.60	(5,739,941.67)	2,143,490.80
12006	Withholding Tax On Rents	7,000,000.00	1,877,104.95	26.82	(5,122,895.05)	37,811,775.91
12009	Withholding Tax On Contracts	10t				57,233,944.55
12012	Education Levy					826,750.00
12014	Pay-as-you-earn (Non-Public Sector)	300,000,000.00	272,865,596.25	90.96	(27,134,403.75)	235,088,127.96
12015	Withholding Tax On Bank Deposit	50,000,000.00	48,590,429.33	97.18	(1,409,570.67)	77,612,440.53
12016	Withholding Tax On Non-limited Liability Company/Contractors	106,000,000.00	85,209,987.19	80.39	(20,790,012.81)	75,803,947.65
13000	Licenses General	48,500,000	32,937,545.00	67.91	(15,562,455.00)	45,388,892.68
13001	Motor Vehicle Licenses	25,000,000	20,576,222.00	82.30	(4,423,778.00)	33,017,500.00

13002	Drivers Licenses & Learners Permit	6,000,000	10,438,000.00	173.97	4,438,000.00	6,154,000.00
13003	Business Premises Licenses	5,000,000	1,004,723.00	20.09	(3,995,277.00)	3,329,500.23
13004	Hide & Skin Export Premises Licenses	150,000		-	(150,000.00)	
13005	Hide & Skin Buyers Licenses	10t	54,000.00			123,000.00
13007	Other Animal Certificates	10t				
13008	Cattle Traders Certificates	10t				160,000.00
13009	Hunting/Captive Licenses And Disposal Permit	10t				
13010	Trophies Dealers Permit				-	34,000.00
13011	Animal Import Permit	150,000			(150,000.00)	
13012	Product Buyers Licenses And Reg. Stores	10t				
13013	Registration Of Slaughter Premises	10t				9,000.00
13014	Licenses Renewal for Private Hospital/Clinics	250,000		-	(250,000.00)	334,400.00
13015	Processing Fees/Patent Medicine Stores				-	1,221,092.45
13016	Inspection Fees Stores	500,000	464,600.00	92.92	(35,400.00)	441,400.00
13017	Fire Safety Licenses	600,000	400,000.00	66.67	(200,000.00)	565,000.00
13018	Licenses Of Hotels and Restaurants	750,000			(750,000.00)	
13020	Cinematography Licenses Permit	50,000			(50,000.00)	
13021	Issue Of Fishing Permit	50,000			(50,000.00)	
13023	Communication Equipment Installation Permit	10,000,000			(10,000,000.00)	
14000	Fine And Fees	1,269,038,000	869,160,878.83	68.49	(399,877,121.17)	631,289,633.49
14001	Rent Tribunal Fees	10t	22,040,141.45			1,906,168.57
14002	Tender And Contract Signing Fees	74,600,000	25,698,000.00	34.45	(48,902,000.00)	32,583,937.72
14003	Vetting of Contract Agreement	60,000,000	135,400,843.52	225.67	75,400,843.52	42,879,527.02

14004	Court Fees And Fines	11,618,000	8,166,093.48	70.29	(3,451,906.52)	9,925,651.03
14006	Probate: High Court	500,000	859,560.00	171.91	359,560.00	
14007	Slaughter Stock Fees	300,000			(300,000.00)	
14008	Meat Inspection Fees	50,000			(50,000.00)	
14010	Vaccination Charges	680,000			(680,000.00)	
14011	Hide And Skin Inspection Charges	20,000			(20,000.00)	
14012	Private School Registration	500,000	3,746,249.79	749.25	3,246,249.79	
14013	Motor Vehicle Registration & Weighting Fees	3,000,000	592,900.00	19.76	(2,407,100.00)	1,876,800.00
14014	Certificate Of Road Worthiness	1,200,000	3,248,600.00	270.72	2,048,600.00	3,557,000.00
14015	Miscellaneous Road Traffic Registration Fees	550,000	1,669,300.00	303.51	1,119,300.00	1,778,600.00
14016	Stamp Duties And Penalties	750,000	153,600.00	20.48	(596,400.00)	691,540.00
14017	Taxi/Motor Cycle Registration Fees	200,000	356,960.00	178.48	156,960.00	26,000.00
14018	Contract Registration/Renewal	150,000	2,499,500.00	1,666.33	2,349,500.00	2,534,000.00
14019	Unspecified Fees	900,000	14,585,469.19	1,620.61	13,685,469.19	18,464,315.30
	Co-operative Societies, Audit And Supervision Fees				-	963,500.00
14023	Women Co-operative Development Fees	100,000				
14024	Survey And Processing Fees	4,400,000	1,874,010.00	42.59	(2,525,990.00)	2,678,000.00
14025	Document Registration And Search Fees	15,000,000	918,000.00	6.12	(14,082,000.00)	3,329,200.00
14026	Valuation Charges For Private Property	150,000	75,000.00	50.00	(75,000.00)	156,500.00
14027	Non-Refundable Land Application Fees	2,500,000	2,067,700.00	82.71	(432,300.00)	1,868,500.00
14028	Certificate of Occupancy	200,226,000	43,489,888.35	21.72	(156,736,111.65)	4,533,229.39
14029	Students Boarding Fees	59,070,000	57,710,000.00	97.70	(1,360,000.00)	10,490,100.00

14030	Pharmaceutical Inspection Fees	50,000	6,000.00	12.00	(44,000.00)	408,500.00
14031	Registration Of Private Medical Institutions	700,000	397,500.00	56.79	(302,500.00)	110,000.00
14032	Student School Fees	492,890,000	319,913,247.62	64.91	(172,976,752.38)	310,653,762.41
14033	Registration Of Voluntary Association And	1,700,000	2,148,500.00	126.38	448,500.00	6,517,000.00
14034	Public Collection Permit		70,000.00		70,000.00	10,491,300.00
14035	Trade Test Fees	850,000	126,600.00	14.89	(723,400.00)	291,700.00
14036	High Ways Fees	400,000		-	(400,000.00)	139,065.00
14037	Heavy Duty Permit		60,000.00		60,000.00	71,500.00
14039	Removal of Obstruction Vehicles				-	24,400.00
14040	Vehicle Inspection		1,200,000.00		1,200,000.00	24,400.00
14043	Registration Of Accounting & Audit Firms	400,000	405,000.00	101.25	5,000.00	585,000.00
14044	Land Development Charges	6,000,000	47,833,000.00	797.22	41,833,000.00	11,094,000.00
14045	Earning From Contract / Programme	150,000				
14046	Consultancy Services Fees	18,500,000	6,403,600.00	34.61	(12,096,400.00)	1,474,200.00
14047	Training Fees	24,000,000	4,979,039.44	20.75	(19,020,960.56)	12,989,982.86
14048	Examination Fees	172,250,000	86,515,281.98	50.23	(85,734,718.02)	72,925,520.33
14049	Driving Test Certificate		128,000.00		128,000.00	42,000.00
14050	Ground Rent	12,000,000	19,678,161.26	163.98	7,678,161.26	11,827,956.80
14051	Betterment Fees	7,000,000	400,000.00	5.71	(6,600,000.00)	16,384,266.06
14053	Layout Designment Fees	3,000,000	6,712,450.00	223.75	3,712,450.00	650,000.00
14056	Laboratory Charges	13,334,000	23,083,301.45	173.12	9,749,301.45	
14059	Water Legalization Fees	110,000,000	23,949,381.30	21.77	(86,050,618.70)	28,989,878.00
14060	Water Charges	20,000,000		-	(20,000,000.00)	5,352,633.00

14061	Auto Mechanic Registration Fees	2,000,000		-	(2,000,000.00)	
14062	Annual Communication Equipment Installation Fees	40,000,000		-	(40,000,000.00)	
14063	Passengers Manifest and Way Bill	5,000,000		-	(5,000,000.00)	
15000	Earning And Sales	1,992,618,000	316,678,216.21	15.89	(1,675,939,783.79)	277,867,137.08
15001	Hire Of Information Equipment	300,000	50,000.00	16.67	(250,000.00)	998,100.00
15002	Sales Of Publications	2,850,000	4,792,700.00	168.16	1,942,700.00	13,400.00
15005	Advertisement	36,071,000	28,149,540.06	78.04	(7,921,459.94)	28,422,882.28
15006	Tractor/Plant Hire Services	7,550,000	710,500.00	9.41	(6,839,500.00)	280,000.00
15007	Earning From Shows And Exhibitions	350,000	78,000.00	22.29	(272,000.00)	218,300.00
15009	Sales of Seeds, Seedling And Other Agric Inputs	104,800,000	47,359,025.00	45.19	(57,440,975.00)	
15010	Livestock Sales	2,050,000	400,000.00	19.51	(1,650,000.00)	70,000.00
15013	Sales Of Fertilizer	1,400,000,000			(1,400,000,000.00)	
15014	Work Bull Loan Proceeds	2,500,000				
15015	Earning From Parks and Gardens	100,000	1,203,800.00	1,203.80		
15017	Irrigation Water Charges	2,000,000				
15018	Farm Plots And Land Charges	2,576,000	60,000.00	2.33	(2,516,000.00)	
15020	Hire Of Sump Lorry	500,000	62,000.00	12.40	(438,000.00)	72,000.00
15021	Fire Service	40,000			(40,000.00)	
15022	Drug Revolving Fund	20,206,000	385,350.82	1.91	(19,820,649.18)	
15023	Car Hire/svu Services	3,000,000	3,453,892.00	115.13	453,892.00	2,843,610.00
15024	Accommodation Charges	10,460,000	21,345,609.26	204.07	10,885,609.26	24,963,317.45
15025	Catering Services	10,450,000	354,950.00	3.40	(10,095,050.00)	

15026	Liaison Officers Miscellaneous Revenue		1,500.00		1,500.00	6,811.19
15028	Dividend On Investment		224,055.72		224,055.72	172,210.69
15029	Sales Of Condemned Stores And Vehicles		4,180,600.37		4,180,600.37	1,388,715.00
15030	Export Free Zone Proceeds	1,500,000			(1,500,000.00)	233,000.00
15031	Sales Of Applications / Registration Forms	275,355,000	133,857,399.64	48.61	(141,497,600.36)	169,951,570.12
15032	Proceeds From Number Plates	15,000,000	9,928,500.00	66.19	(5,071,500.00)	17,393,812.35
15033	Sales Of Finished Products	7,200,000			(7,200,000.00)	
15034	Information Technology Services	5,050,000			(5,050,000.00)	
15036	Sales Of Cards	14,900,000	21,266,934.37	142.73	6,366,934.37	15,598,108.00
15037	Library Services	2,000,000	345,000.00	17.25	(1,655,000.00)	360,000.00
15039	Medical Services Charges	32,760,000	34,922,758.97	106.60	2,162,758.97	533,000.00
15041	Sales Of Women Centre Products And Hire Of	300,000		-	(300,000.00)	
15042	Veterinary, Drugs & Clinic Charges	200,000		-	(200,000.00)	
15043	Gate Fees	6,550,000	88,000.00	1.34	(6,462,000.00)	69,000.00
15044	Printing Revenue	6,000,000	3,458,100.00	57.64	(2,541,900.00)	3,339,300.00
15045	Airpot/Hajj Operation Proceeds	20,000,000			(20,000,000.00)	10,940,000.00
16000	Rent On Land & Government Property	30,500,000	26,048,850.50	85.41	(4,451,149.50)	15,232,362.57
16002	Certificates Of Temporary Permit	500,000		-	(500,000.00)	
16003	Rent From Food Sellers	10t				

16004	Rent On Government Building	30,000,000	26,048,850.50	86.83	(3,951,149.50)	15,232,362.57
17000	Interest And Loan Repayment	2,613,200,000	3,061,523,000.30	117.16	448,323,000.30	2,568,652,396.27
17001	Interest On Joint Consolidated Fund		2,536,408.16		2,536,408.16	1,897,572,099.39
17002	Interest On Bank Deposit	1,800,000,000	1,644,504,260.78	91.36		
17003	Interest On Treasury Bills		464,591,190.66			
17004	Other Interest / Returns On Government Investments	242,200,000	215,669,609.65	89.05	(26,530,390.35)	5,492.68
17005	Vehicle Loan Repayment	400,000,000	506,104,554.32	126.53	106,104,554.32	550,361,282.02
17006	Furniture Loan Repayment		202,125.27			
17007	Car Refurbishing Loan Repayment	56,000,000	111,889,345.28	199.80	55,889,345.28	30,256,458.05
17008	Housing Loan Repayment		40,335,163.57		40,335,163.57	
17009	Repayment Of Loan To Parastatals	10t				
17011	Repayment Of Motorcycle Loan	70,000,000	51,112,376.32	73.02	(18,887,623.68)	60,315,034.00
17012	Repayment Of Bicycle Loan	45,000,000	24,047,566.29	53.44	(20,952,433.71)	30,099,030.13
17013	Repayment Of Sundry Loans		530,400.00		530,400.00	43,000.00
18000	Recurrent Grants And Reimbursement	2,688,144,000	3,384,515,743.74	125.91	696,371,743.74	2,827,287,886.24
18008	Assistance For Up-keep Of Rehabilitation Centres	4,000,000			(4,000,000.00)	
18011	Primary Health Care Development		44,411,600.00		44,411,600.00	
18012	Grants & Reimbursement From Local Governments	2,684,144,000	3,340,104,143.74	124.44	655,960,143.74	2,827,287,886.24

19000	Miscellaneous Recurrent Revenue	804,000,000	230,021,582.73	28.61	(573,978,417.27)	1,219,526,792.56
19001	Refund Of Overpayments		86,537,317.72		86,537,317.72	883,914,290.87
19002	Refund Sundries	4,000,000	143,484,265.01	3,587.11	139,484,265.01	332,588,985.48
19003	Recovery Of Public Funds	800,000,000		-	(800,000,000.00)	3,023,516.21

Jigawa State Government of Nigeria

Report of the Auditor General

Note .1.1

State taxes

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
12000	State Taxes					
12001	Pay-as-you-earn (Public Sector)	2,500,000,000.00	1,518,128,185.54	60.73	(981,871,814.46)	1,344,126,784.66
12002	Director Assessment	20,000,000.00	7,628,100.81	38.14	(12,371,899.19)	9,710,010.39
12003	Penalty For Offences	10†				
12005	Withholding Tax On Dividends	10,000,000.00	4,260,058.33	42.60	(5,739,941.67)	2,143,490.80
12006	Withholding Tax On Rents	7,000,000.00	1,877,104.95	26.82	(5,122,895.05)	37,811,775.91
12009	Withholding Tax On Contracts	10†				57,233,944.55
12012	Education Levy					826,750.00
12014	Pay-as-you-earn (Non-Public Sector)	300,000,000.00	272,865,596.25	90.96	(27,134,403.75)	235,088,127.96
12015	Withholding Tax On Bank Deposit	50,000,000.00	48,590,429.33	97.18	(1,409,570.67)	77,612,440.53
12016	Withholding Tax On Non-limited Liability Company/Contractors	106,000,000.00	85,209,987.19	80.39	(20,790,012.81)	75,803,947.65

	TOTAL STATE TAXES	2,993,000,000.00	1,938,559,462.40	64.77	(1,054,440,537.60)	1,840,357,272.45
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Jigawa State Government of Nigeria

Report of the Auditor General

Note: 1.2

Licenses general

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
13000	Licenses General					
13001	Motor Vehicle Licenses	25,000,000	20,576,222.00	82.30	(4,423,778.00)	33,017,500.00
13002	Drivers Licenses & Learners Permit	6,000,000	10,438,000.00	173.97	4,438,000.00	6,154,000.00
13003	Business Premises Licenses	5,000,000	1,004,723.00	20.09	(3,995,277.00)	3,329,500.00
13004	Hide & Skin Export Premises Licenses	150,000		-	(150,000.00)	
13005	Hide & Skin Buyers Licenses	10t	54,000.00			123,000.00
13007	Other Animal Certificates	10t				
13008	Cattle Traders Certificates	10t				160,000.00
13009	Hunting/Captive Licenses And Disposal Permit	10t				
13010	Trophies Dealers Permit				-	34,000.00
13011	Animal Import Permit	150,000			(150,000.00)	
13012	Product Buyers Licenses And Reg. Stores	10t				
13013	Registration Of Slaughter Premises	10t				9,000.00
13014	Licenses Renewal for Private Hospital/Clinics	250,000		-	(250,000.00)	334,400.00
13015	Processing Fees/Patent Medicine Stores				-	1,221,092.45
13016	Inspection Fees Stores	500,000	464,600.00	92.92	(35,400.00)	441,400.00
13017	Fire Safety Licenses	600,000	400,000.00	66.67	(200,000.00)	565,000.00
13018	Licenses Of Hotels and Restaurants	750,000			(750,000.00)	

13020	Cinematography Licenses Permit	50,000			(50,000.00)	
13021	Issue Of Fishing Permit	50,000			(50,000.00)	
13023	Communication Equipment Installation Permit	10,000,000			(10,000,000.00)	
	TOTAL LICENSE GENERAL	48,500,000	32,937,545		(15,616,455)	45,388,892

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 1.3

Fines and fees

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
14000	Fine And Fees					
14001	Rent Tribunal Fees	10t	22,040,141.45			1,906,168.57
14002	Tender And Contract Signing Fees	74,600,000	25,698,000.00	34.45	(48,902,000.00)	32,583,937.72
14003	Vetting of Contract Agreement	60,000,000	135,400,843.52	225.67	75,400,843.52	42,879,527.02
14004	Court Fees And Fines	11,618,000	8,166,093.48	70.29	(3,451,906.52)	9,925,651.03
14006	Probate: High Court	500,000	859,560.00	171.91	359,560.00	
14007	Slaughter Stock Fees	300,000			(300,000.00)	
14008	Meat Inspection Fees	50,000			(50,000.00)	
14010	Vaccination Charges	680,000			(680,000.00)	
14011	Hide And Skin Inspection Charges	20,000			(20,000.00)	
14012	Private School Registration	500,000	3,746,249.79	749.25	3,246,249.79	
14013	Motor Vehicle Registration & Weighting Fees	3,000,000	592,900.00	19.76	(2,407,100.00)	1,876,800.00
14014	Certificate Of Road Worthiness	1,200,000	3,248,600.00	270.72	2,048,600.00	3,557,000.00
14015	Miscellaneous Road Traffic Registration Fees	550,000	1,669,300.00	303.51	1,119,300.00	1,778,600.00
14016	Stamp Duties And Penalties	750,000	153,600.00	20.48	(596,400.00)	691,540.00
14017	Taxi/Motor Cycle Registration Fees	200,000	356,960.00	178.48	156,960.00	26,000.00

14018	Contract Registration/Renewal	150,000	2,499,500.00	1,666.33	2,349,500.00	2,534,000.00
14019	Unspecified Fees	900,000	14,585,469.19	1,620.61	13,685,469.19	18,464,315.30
	Co-operative Societies, Audit And Supervision Fees				-	963,500.00
14023	Women Co-operative Development Fees	100,000				
14024	Survey And Processing Fees	4,400,000	1,874,010.00	42.59	(2,525,990.00)	2,678,000.00
14025	Document Registration And Search Fees	15,000,000	918,000.00	6.12	(14,082,000.00)	3,329,200.00
14026	Valuation Charges For Private Property	150,000	75,000.00	50.00	(75,000.00)	156,500.00
14027	Non-Refundable Land Application Fees	2,500,000	2,067,700.00	82.71	(432,300.00)	1,868,500.00
14028	Certificate of Occupancy	200,226,000	43,489,888.35	21.72	(156,736,111.65)	4,533,229.39
14029	Students Boarding Fees	59,070,000	57,710,000.00	97.70	(1,360,000.00)	10,490,100.00
14030	Pharmaceutical Inspection Fees	50,000	6,000.00	12.00	(44,000.00)	408,500.00
14031	Registration Of Private Medical Institutions	700,000	397,500.00	56.79	(302,500.00)	110,000.00
14032	Student School Fees	492,890,000	319,913,247.62	64.91	(172,976,752.38)	310,653,762.41
14033	Registration Of Voluntary Association And	1,700,000	2,148,500.00	126.38	448,500.00	6,517,000.00
14034	Public Collection Permit		70,000.00		70,000.00	10,491,300.00
14035	Trade Test Fees	850,000	126,600.00	14.89	(723,400.00)	291,700.00
14036	High Ways Fees	400,000		-	(400,000.00)	139,065.00
14037	Heavy Duty Permit		60,000.00		60,000.00	71,500.00
14039	Removal of Obstruction Vehicles				-	24,400.00
14040	Vehicle Inspection		1,200,000.00		1,200,000.00	24,400.00
14043	Registration Of Accounting & Audit Firms	400,000	405,000.00	101.25	5,000.00	585,000.00
14044	Land Development Charges	6,000,000	47,833,000.00	797.22	41,833,000.00	11,094,000.00
14045	Earning From Contract / Programme	150,000				

14046	Consultancy Services Fees	18,500,000	6,403,600.00	34.61	(12,096,400.00)	1,474,200.00
14047	Training Fees	24,000,000	4,979,039.44	20.75	(19,020,960.56)	12,989,982.86
14048	Examination Fees	172,250,000	86,515,281.98	50.23	(85,734,718.02)	72,925,520.33
14049	Driving Test Certificate		128,000.00		128,000.00	42,000.00
14050	Ground Rent	12,000,000	19,678,161.26	163.98	7,678,161.26	11,827,956.80
14051	Betterment Fees	7,000,000	400,000.00	5.71	(6,600,000.00)	16,384,266.06
14053	Layout Reassignment Fees	3,000,000	6,712,450.00	223.75	3,712,450.00	650,000.00
14056	Laboratory Charges	13,334,000	23,083,301.45	173.12	9,749,301.45	
14059	Water Legalization Fees	110,000,000	23,949,381.30	21.77	(86,050,618.70)	28,989,878.00
14060	Water Charges	20,000,000		-	(20,000,000.00)	5,352,633.00
14061	Auto Mechanic Registration Fees	2,000,000		-	(2,000,000.00)	
14062	Annual Communication Equipment Installation Fees	40,000,000		-	(40,000,000.00)	
14063	Passengers Manifest and Way Bill	5,000,000		-	(5,000,000.00)	
	TOTAL FINES AND FEES	1,366,688,000	869,160,879	63.60	(519,317,262.62)	631,289,633.49

State Government of Nigeria

Report of the Auditor General

Note: 1.4

Earning and sales

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
15000	Earning And Sales					
15001	Hire Of Information Equipment	300,000	50,000.00	16.67	(250,000.00)	998,100.00
15002	Sales Of Publications	2,850,000	4,792,700.00	168.16	1,942,700.00	13,400.00
15005	Advertisement	36,071,000	28,149,540.06	78.04	(7,921,459.94)	28,422,882.28
15006	Tractor/Plant Hire Services	7,550,000	710,500.00	9.41	(6,839,500.00)	280,000.00
15007	Earning From Shows And Exhibitions	350,000	78,000.00	22.29	(272,000.00)	218,300.00
15009	Sales of Seeds, Seedling And Other Agric Inputs	104,800,000	47,359,025.00	45.19	(57,440,975.00)	
15010	Livestock Sales	2,050,000	400,000.00	19.51	(1,650,000.00)	70,000.00
15013	Sales Of Fertilizer	1,400,000,000			(1,400,000,000.00)	
15014	Work Bull Loan Proceeds	2,500,000				
15015	Earning From Parks and Gardens	100,000	1,203,800.00	1,204		
15017	Irrigation Water Charges	2,000,000				
15018	Farm Plots And Land Charges	2,576,000	60,000.00	2.33	(2,516,000.00)	
15020	Hire Of Sump Lorry	500,000	62,000.00	12.40	(438,000.00)	72,000.00
15021	Fire Service	40,000			(40,000.00)	

15022	Drug Revolving Fund	20,206,000	385,350.82	1.91	(19,820,649.18)	
15023	Car Hire/svu Services	3,000,000	3,453,892.00	115.13	453,892.00	2,843,610.00
15024	Accommodation Charges	10,460,000	21,345,609.26	204.07	10,885,609.26	24,963,317.45
15025	Catering Services	10,450,000	354,950.00	3.40	(10,095,050.00)	
15026	Liaison Officers Miscellaneous Revenue		1,500.00		1,500.00	6,811.19
15028	Dividend On Investment		224,055.72		224,055.72	172,210.69
15029	Sales Of Condemned Stores And Vehicles		4,180,600.37		4,180,600.37	1,388,715.00
15030	Export Free Zone Proceeds	1,500,000			(1,500,000.00)	233,000.00
15031	Sales Of Applications / Registration Forms	275,355,000	133,857,399.64	48.61	(141,497,600.36)	169,951,570.12
15032	Proceeds From Number Plates	15,000,000	9,928,500.00	66.19	(5,071,500.00)	17,393,812.35
15033	Sales Of Finished Products	7,200,000			(7,200,000.00)	
15034	Information Technology Services	5,050,000			(5,050,000.00)	
15036	Sales Of Cards	14,900,000	21,266,934.37	142.73	6,366,934.37	15,598,108.00
15037	Library Services	2,000,000	345,000.00	17.25	(1,655,000.00)	360,000.00
15039	Medical Services Charges	32,760,000	34,922,758.97	106.60	2,162,758.97	533,000.00
15041	Sales Of Women Centre Products And Hire Of	300,000		-	(300,000.00)	
15042	Veterinary, Drugs & Clinic Charges	200,000		-	(200,000.00)	
15043	Gate Fees	6,550,000	88,000.00	1.34	(6,462,000.00)	69,000.00
15044	Printing Revenue	6,000,000	3,458,100.00	57.64	(2,541,900.00)	3,339,300.00
15045	Airpot/Hajj Operation Proceeds	20,000,000			(20,000,000.00)	10,940,000.00
	TOAL EARNING AND SALES	1,992,618,000	316,678,216		(1,672,543,584)	277,867,137

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 1.5

Rent on land government property

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
16000	Rent On Land & Government Property					
16002	Certificates Of Temporary Permit	500,000		-	(500,000.00)	
16003	Rent From Food Sellers	10t				
16004	Rent On Government Building	30,000,000	26,048,850.50	86.83	(3,951,149.50)	15,232,362.57
	TOTAL RENT ON LAND AND GOVERNMENT PROPERTY	30,500,000.00	26,048,850.50	85.41	(4,451,149.50)	15,232,362.57

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 1.6

Interest and loan repayment

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
17000	Interest And Loan Repayment					
17001	Interest On Joint Consolidated Fund		2,536,408.16		2,536,408.16	1,897,572,099.39
17002	Interest On Bank Deposit	1,800,000,000	1,644,504,260.78	91.36		
17003	Interest On Treasury Bills		464,591,190.66			
17004	Other Interest / Returns On Government Investments	242,200,000	215,669,609.65	89.05	(26,530,390.35)	5,492.68
17005	Vehicle Loan Repayment	400,000,000	506,104,554.32	126.53	106,104,554.32	550,361,282.02
17006	Furniture Loan Repayment		202,125.27			
17007	Car Refurbishing Loan Repayment	56,000,000	111,889,345.28	199.80	55,889,345.28	30,256,458.05
17008	Housing Loan Repayment		40,335,163.57		40,335,163.57	
17009	Repayment Of Loan To Parastatals	10t				
17011	Repayment Of Motorcycle Loan	70,000,000	51,112,376.32	73.02	(18,887,623.68)	60,315,034.00
17012	Repayment Of Bicycle Loan	45,000,000	24,047,566.29	53.44	(20,952,433.71)	30,099,030.13
17013	Repayment Of Sundry Loans		530,400.00		530,400.00	43,000.00
	TOTAL INTEREST AND LOAN REPAYMENT	2,613,200,000	3,061,523,000	633	139,025,424	2,568,652,396

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 1.7

Recurrent grants and re-imburement

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
18000	Recurrent Grants And Reimbursement					
18008	Assistance For Up-keep Of Rehabilitation Centers	4,000,000			(4,000,000.00)	
18011	Primary Health Care Development		44,411,600.00		44,411,600.00	
18012	Grants & Reimbursement From Local Governments	2,684,144,000	3,340,104,143.74	124.44	655,960,143.74	2,827,287,886.24
	TOTAL RECURRENT GRANTS AND REIMBURSEMENT	2,688,144,000	3,384,515,744		696,371,744	2,827,287,886

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 1.8

Recurrent grants and are-imburement

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
19000	Miscellaneous Recurrent Revenue					
19001	Refund Of Overpayments		86,537,317.72		86,537,317.72	883,914,290.87
19002	Refund Sundries	4,000,000	143,484,265.01	3,587	139,484,265.01	332,588,985.48
19003	Recovery Of Public Funds	800,000,000		-	(800,000,000.00)	3,023,516.21
	TOTAL MISCELLANEOUS RECURRENT REVENUE	804,000,000	230,021,583	3,495	(573,978,417)	1,219,526,792.56

Jigawa State Government of Nigeria

Report of the Auditor General

Note.2

Statutory allocation

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	31,638,752,297.13	138.69	22,812,364,291.78
1	JANUARY	1,581,988,564.17	76.93	2,056,330,982.62
2	FEBRUARY	1,992,296,609.47	94.01	2,119,155,305.23
3	MARCH	1,758,798,218.85	92.44	1,902,678,023.78
4	APRIL	2,041,890,579.42	125.11	1,632,122,837.28
5	MAY	1,861,438,233.91	116.05	1,603,972,422.80
6	JUNE	2,209,050,278.35	130.89	1,687,724,587.95
7	JULY	4,111,881,160.63	140.82	2,919,918,555.41
8	AUGUST	2,643,880,727.72	135.83	1,946,408,028.42
9	SEPTEMBER	3,898,215,299.43	174.54	2,233,403,712.33
10	OCTOBER	2,962,512,918.47	164.56	1,800,229,516.80
11	NOVEMBER	2,863,788,423.28	198.04	1,446,069,751.92
12	DECEMBER	3,713,011,283.43	253.56	1,464,350,567.24

Jigawa State Government of Nigeria

Report of the Auditor General

Note.2.1

Statutory allocation

For the year ended 31st December, 2017

S/N	MONTH	GROSS ALLOCATION	DEDUCTION				NET ALLOCATION
			FOREIGN LOAN	EXCESS CRUDE LOANS	OTHER DEDUCTION	TOTAL DEDUCTIONS	
1	JANUARY	1,581,988,564.17	29,470,718.38	89,972,595.59		119,443,313.97	1,462,545,250.20
2	FEBRUARY	1,992,296,609.47	27,554,328.24	89,972,595.59		117,526,923.83	1,874,769,685.64
3	MARCH	1,758,798,218.85	27,554,328.24	89,972,595.59		117,526,923.83	1,641,271,295.02
4	APRIL	2,041,890,579.42	27,554,328.24	89,972,595.59		117,526,923.83	1,924,363,655.59
5	MAY	1,861,438,233.91	27,554,328.24	89,972,595.59		117,526,923.83	1,743,911,310.08
6	JUNE	2,209,050,278.35	27,554,328.24	89,972,595.59		117,526,923.83	2,091,523,354.52
7	JULY	4,111,881,160.63	27,554,328.24	89,972,595.59		117,526,923.83	3,994,354,236.80
8	AUGUST	2,643,880,727.72	25,733,823.96	89,972,595.59		115,706,419.55	2,528,174,308.17
9	SEPTEMBER	3,898,215,299.43	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29	3,636,006,847.14
10	OCTOBER	2,962,512,918.47	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29	2,700,304,466.18
11	NOVEMBER	2,863,788,423.28	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29	2,601,579,970.99
12	DECEMBER	3,713,011,283.43	25,733,823.96	89,972,595.59	73,256,022.20	188,962,441.75	3,524,048,841.68
	TOTAL	31,638,752,297.13	323,465,807.62	1,079,671,147.08	512,762,120.42	1,915,899,075.12	29,722,853,222.01

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 3

Value added tax

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	943,625,268.04	132.1	714,187,228.14
2	FEBRUARY	828,577,317.47	103.3	802,186,553.16
3	MARCH	793,363,532.06	106.9	741,997,460.27
4	APRIL	930,076,039.65	128.3	724,946,047.44
5	MAY	973,813,768.67	130.5	745,976,723.08
6	JUNE	941,646,411.60	127.3	739,844,123.42
7	JULY	953,335,420.94	124.4	766,470,760.89
8	AUGUST	947,443,434.24	123.8	765,254,391.82
9	SEPTEMBER	1,034,023,287.06	117.8	877,704,767.76
10	OCTOBER	946,944,732.64	128.2	738,714,719.14

11	NOVEMEBER	1,053,495,914.59	131.3	802,401,227.31
12	DECEMBER	944,059,105.97	109.8	859,973,707.34
	TOTAL VAT	11,290,404,232.93	121.7	9,279,657,709.77

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 4

Special releases (primary education financing)

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	1,180,991,768.07	101.7	1,161,283,903.44
2	FEBRUARY	1,187,840,394.93	101.8	1,166,661,934.42
3	MARCH	1,192,902,610.49	102.8	1,160,556,666.66
4	APRIL	1,196,698,244.06	103.4	1,157,454,200.70
5	MAY	1,202,542,632.63	103.8	1,158,665,406.31
6	JUNE	1,209,127,573.72	104.5	1,157,536,845.80
7	JULY	1,579,818,298.34	133.4	1,184,369,952.95

8	AUGUST	1,216,061,434.83	105.5	1,152,597,572.90
9	SEPTEMBER	1,217,578,697.95	81.2	1,499,911,078.71
10	OCTOBER	1,208,886,820.52	201.5	600,000,000.00
11	NOVEMEBER	1,204,647,266.38	68.6	1,756,371,704.27
12	DECEMBER	1,204,191,841.48	103.7	1,161,461,148.77
	TOTAL	14,801,287,583.40	103.4	14,316,870,414.93

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 4.1

Special releases (primary education financing)

For the year ended 31st December, 2017

S/N	LGA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	LEAVE GRANT
1	AUYO	42,749,620.41	43,252,102.22	43,261,946.32	43,472,939.19	43,675,005.58	43,483,791.93	13,224,717.00
2	BABURA	50,714,659.61	50,196,755.78	50,004,121.14	51,884,587.26	51,763,936.59	51,635,443.68	15,875,845.20
3	BIRNINKUDU	43,145,989.98	44,890,610.24	44,939,883.53	44,983,489.80	44,891,867.87	44,880,817.05	13,558,376.40
4	BIRNIWA	33,945,737.37	35,327,513.45	35,164,674.82	35,164,674.82	35,132,542.20	35,142,396.08	10,735,439.40
5	BUJI	24,595,964.34	24,648,490.88	24,697,041.71	24,690,709.91	24,446,062.39	24,430,497.77	7,438,691.40
6	DUTSE	69,741,586.84	69,739,295.80	70,016,075.55	70,870,478.29	70,060,939.55	72,204,537.87	21,223,039.31
7	GAGARAWA	28,989,708.37	29,581,529.89	29,822,760.13	29,885,199.93	29,980,259.25	30,018,057.03	9,182,159.53
8	GARKI	50,995,933.69	51,019,893.52	51,019,893.52	50,689,893.56	50,697,588.04	50,382,231.03	15,576,648.29
9	GUMEL	45,278,011.04	45,733,898.33	45,373,605.95	45,291,019.22	45,291,019.22	46,637,432.61	13,847,598.96
10	GURI	23,768,507.55	23,795,208.73	24,721,150.79	24,914,457.30	24,786,547.10	24,677,809.54	7,462,649.47
11	GWARAM	58,743,314.22	58,802,261.67	58,853,699.41	58,926,357.40	59,125,580.28	59,339,266.79	17,808,318.00
12	GWIWA	21,440,287.21	21,442,787.21	21,468,471.39	21,719,560.08	21,668,155.61	21,732,919.70	6,603,149.40
13	HADEJIA	52,059,326.47	53,520,156.28	53,579,096.79	53,520,500.94	54,043,026.79	53,897,478.35	16,517,982.00
14	JAUN	45,066,613.43	45,701,649.21	45,856,447.22	45,655,349.78	45,424,495.03	45,328,712.25	13,763,623.80
15	KAFINHAUSA	69,642,530.41	69,882,118.65	69,795,495.35	69,910,517.86	69,817,712.38	70,231,669.20	21,344,206.20
16	KAUGAMA	44,552,368.85	44,523,424.02	45,959,539.31	46,139,826.80	46,256,520.75	46,405,314.87	14,065,180.20
17	KAZAURE	46,767,743.85	46,739,205.40	46,818,273.18	46,845,262.29	48,935,230.56	50,942,991.13	14,958,620.40
18	KIRIKASAMMA	54,280,911.77	54,343,739.91	54,171,556.58	55,683,090.68	55,820,028.12	55,885,617.84	17,081,627.40
19	KIYAWA	32,428,019.83	32,404,921.68	32,240,088.08	32,082,818.65	33,745,411.44	33,629,246.29	10,288,378.80
20	MAIGATARI	36,669,442.71	36,913,673.38	36,880,313.95	36,880,313.95	36,913,581.73	36,990,087.34	11,347,531.80
21	MALAM MADORI	61,597,244.13	61,574,792.88	63,284,149.21	63,575,331.25	63,780,457.01	64,014,925.20	19,416,541.20
22	MIGA	26,141,026.27	26,071,475.85	26,486,592.16	26,512,599.47	26,360,738.41	26,389,144.99	7,998,360.60
23	RINGIM	57,954,007.73	57,991,582.72	58,259,447.87	57,918,000.68	60,311,709.60	60,667,506.29	18,371,184.60
24	RONI	27,339,448.00	27,350,908.40	27,343,000.00	27,294,293.77	27,389,761.60	27,466,608.03	8,397,756.00
25	SULE TANKARKAR	53,951,971.92	53,937,358.32	54,351,909.66	53,763,733.73	53,813,802.91	54,562,575.30	16,467,982.20

26	TAURA	48,622,112.28	48,523,717.96	48,570,392.06	48,410,660.46	48,410,660.46	48,489,223.46	14,693,124.60
27	YANKWASHI	29,809,679.79	29,931,322.55	29,962,984.81	30,012,576.99	29,999,992.16	29,661,271.60	9,158,034.55
	TOTAL	1,180,991,768.07	1,187,840,394.93	1,192,902,610.49	1,196,698,244.06	1,202,542,632.63	1,209,127,573.22	366,406,766.71

JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
43,503,242.23	43,531,923.66	44,616,415.97	43,969,905.66	44,053,150.76	43,909,341.73	536,704,102.66
51,797,315.69	51,819,789.17	51,623,217.14	50,727,785.82	50,667,604.76	50,588,767.12	629,299,828.96
44,614,812.47	44,529,888.37	45,101,615.88	43,592,528.77	43,234,613.78	43,088,182.07	545,452,676.21
35,044,068.67	34,869,773.89	34,702,940.59	35,380,392.77	35,018,970.15	34,972,747.35	430,601,871.56
25,343,332.52	25,418,324.43	25,495,988.90	25,413,426.94	25,508,837.57	25,621,108.93	307,748,477.69
72,878,753.62	72,451,427.17	72,225,016.12	71,417,809.86	71,540,653.75	71,663,145.45	876,032,759.18
29,661,946.92	29,475,539.02	29,384,401.82	29,573,329.06	29,185,003.79	29,284,758.76	364,024,653.50
52,576,505.67	52,588,382.77	52,601,888.75	51,904,329.99	51,816,329.70	51,772,200.75	633,641,719.28
46,761,143.55	46,724,437.73	46,424,831.41	44,651,233.05	44,715,158.93	44,730,597.55	561,459,987.55
24,910,657.78	24,556,737.54	24,339,747.50	24,361,730.88	24,383,856.13	24,383,856.13	301,062,916.44
61,810,951.41	61,860,976.26	61,723,728.05	61,275,013.53	60,890,686.48	61,091,552.17	740,251,705.67
21,668,465.35	22,696,857.44	22,660,739.47	22,738,501.46	21,997,857.52	21,930,542.36	269,768,294.20
53,897,478.35	53,942,496.81	53,953,434.08	53,040,628.24	52,956,794.06	52,857,404.98	657,785,804.14
45,812,520.53	47,287,602.30	47,127,006.47	46,636,784.25	46,100,159.58	45,854,906.46	565,615,870.31
70,168,690.56	69,887,844.75	69,800,490.13	69,204,879.78	70,912,729.82	70,987,992.62	861,586,877.71
45,998,870.43	45,880,450.99	45,754,770.81	45,375,813.70	45,272,117.24	45,069,111.53	561,253,309.50
49,870,140.71	49,897,955.17	49,928,958.82	49,344,014.52	48,810,711.14	48,909,564.21	598,768,671.38
55,702,378.93	55,731,680.58	55,560,282.55	55,551,872.49	55,329,498.37	55,375,009.33	680,517,294.55
33,733,522.02	33,699,419.40	33,726,147.64	33,308,790.80	32,531,046.99	32,458,911.09	406,276,722.71
36,974,578.99	37,240,471.49	38,642,378.39	38,264,255.85	37,455,171.10	37,491,995.64	458,663,796.32
64,129,453.88	64,374,607.66	64,200,998.48	64,312,675.96	64,098,780.12	63,815,773.18	782,175,730.16
26,399,299.65	26,400,764.03	26,411,353.68	26,253,689.72	26,293,981.17	26,315,283.50	324,034,309.50
60,843,763.95	60,751,029.15	60,406,527.78	59,889,409.81	59,664,772.55	59,400,055.35	732,428,998.08
27,486,031.30	28,498,923.86	28,541,219.21	28,259,955.87	27,957,155.83	27,986,835.84	341,311,897.71
53,864,683.14	53,935,326.21	53,788,426.65	54,438,408.38	54,021,109.40	54,149,759.51	665,047,047.33
48,203,374.04	48,157,713.67	48,179,763.64	49,459,288.95	49,577,338.98	49,720,675.72	599,018,046.28
29,755,549.77	29,851,091.31	30,656,408.02	30,540,364.41	30,653,176.71	30,761,762.15	370,754,214.82
1,213,411,532.13	1,216,061,434.83	1,217,578,697.95	1,208,886,820.52	1,204,647,266.38	1,204,191,841.48	14,801,287,583.40

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 5

Local govt. 60% gunduma staff cost

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY		0.0	131,109,327.12
2	FEBRUARY	119,030,116.82	90.8	131,109,327.12
3	MARCH		0.0	134,530,661.40
4	APRIL	119,013,537.74	88.8	134,079,735.96
5	MAY	122,887,973.65	93.8	130,991,442.72
6	JUNE	116,024,255.47	88.8	130,716,311.52
7	JULY	116,024,255.47	88.8	131,498,446.14
8	AUGUST	122,522,815.87	93.2	131,498,446.14
9	SEPTEMBER	119,314,908.82	90.5	131,855,891.49
10	OCTOBER	122,748,620.90	93.4	131,467,896.00
11	NOVEMBER	113,922,071.91	87.0	131,011,351.20
12	DECEMBER	116,009,936.33	112.0	103,566,740.99
	TOTAL	1,187,498,492.98	76.4	1,553,435,577.79

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 5.1

Local govt. 60% gunduma staff cost

For the year ended 31st December, 2017

S/NO	LOCAL GOVERNMENT	FEBRUARY	APRIL	MAY	JUNE	JULY
1	AUYO	2,791,689.29	2,679,144.43	2,934,501.92	2,680,290.92	2,676,817.77
2	BABURA	7,735,953.05	6,037,406.87	6,292,764.36	6,038,553.36	5,978,130.01
3	BIRNINKUDU	4,965,610.49	5,044,720.89	5,228,516.98	4,974,305.98	5,080,704.29
4	BIRNIWA	2,855,041.49	2,578,965.69	2,834,323.18	2,580,112.18	2,563,120.43
5	GAGARAWA	2,696,298.29	2,888,150.03	3,143,507.52	2,889,296.52	2,707,154.64
6	BUJI	3,078,943.49	3,330,430.29	3,214,078.18	2,959,867.18	2,961,365.63
7	DUTSE	6,162,158.09	5,819,515.29	6,074,872.78	5,820,661.78	5,777,190.83
8	GARKI	2,849,139.29	2,975,405.42	3,230,762.91	2,976,551.91	2,959,077.76
9	GUMEL	5,079,608.09	5,064,645.09	5,320,002.58	5,065,791.58	4,966,344.83
10	GURI	3,240,098.69	2,757,433.29	3,012,790.78	2,758,579.78	2,700,216.75
11	GWARAM	7,522,395.29	8,827,573.53	9,009,660.82	8,755,449.82	8,706,785.27
12	GWIWA	2,907,193.25	2,880,567.32	3,111,714.95	2,857,503.95	2,766,503.40
13	HADEJIA	10,842,940.25	10,902,467.91	11,161,568.74	10,907,357.74	10,633,438.86
14	JAHUN	6,981,366.89	7,203,853.29	7,459,210.78	7,204,999.78	7,146,636.83
15	KAFINHAUSA	5,026,960.49	4,808,640.09	5,063,997.58	4,809,786.58	4,733,466.83
16	KAUGAMA	3,275,295.89	3,518,200.29	3,773,557.78	3,519,346.78	3,032,169.27
17	KAZAURE	5,495,772.65	5,449,671.51	5,705,029.00	5,450,818.00	5,405,489.45
18	KIRIKASAMMA	3,826,757.09	3,669,820.01	3,925,177.50	3,670,966.50	3,612,603.55

19	KIYAWA	3,586,800.89	3,680,892.48	3,936,249.97	3,682,038.97	3,625,708.32
20	MAIGATARI	2,282,633.09	3,459,243.09	3,677,904.58	3,423,693.58	3,267,480.23
21	MALAMMADORI	5,890,483.49	6,159,949.89	3,862,742.16	3,608,531.16	5,723,511.23
22	MIGA	1,985,829.88	2,237,316.69	2,492,674.22	2,238,463.22	2,180,100.23
23	RINGIM	4,068,824.09	4,146,214.86	4,401,572.38	4,147,361.38	4,028,532.23
24	RONI	4,795,296.83	5,031,412.11	5,392,822.18	5,138,611.18	5,125,668.84
25	SULETANKARKAR	4,539,743.09	4,752,660.89	5,008,018.38	4,753,786.20	4,671,234.56
26	TAURA	2,893,037.69	2,102,670.15	2,358,027.64	2,103,816.64	2,045,453.58
27	YANKWASHI	1,654,245.71	1,006,566.34	1,261,923.80	1,007,712.80	949,349.85
	TOTAL	119,030,116.82	119,013,537.74	122,887,973.65	116,024,255.47	116,024,255.47

AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
2,917,505.19	2,798,693.82	2,938,197.36	2,860,290.86	2,755,598.53	28,032,730.09
6,218,817.43	6,100,006.06	6,157,813.00	6,049,172.24	7,774,430.80	64,383,047.18
5,321,391.71	5,202,580.34	5,233,636.82	5,148,716.32	5,084,786.19	51,284,970.01
2,803,807.85	2,684,996.48	2,809,118.42	278,816.32	2,714,171.99	24,702,474.03
2,947,842.06	2,829,030.69	3,036,406.14	2,911,894.17	2,639,372.59	28,688,952.65
3,202,053.05	3,083,241.68	324,963.02	3,162,042.52	3,215,856.26	28,532,841.30

6,017,878.25	5,899,066.88	6,081,616.82	-	211,177.24	47,864,137.96
3,199,765.18	3,080,953.81	3,244,483.75	3,052,253.25	3,309,495.19	30,877,888.47
5,207,032.25	5,088,220.88	5,171,962.82	5,063,710.72	5,114,661.29	51,141,980.13
2,940,904.25	2,822,092.88	2,982,003.62	2,903,998.49	3,338,200.19	29,456,318.72
8,947,472.69	8,828,661.32	8,966,230.12	8,876,489.22	8,773,030.63	87,213,748.71
3,007,190.82	2,888,379.45	2,988,291.52	2,887,989.42	2,803,159.97	29,098,494.05
10,874,126.28	10,755,314.91	10,879,053.56	10,760,938.66	10,656,702.30	108,373,909.21
7,387,324.25	7,268,512.88	7,488,018.02	7,310,036.92	7,010,044.59	72,460,004.23
4,974,154.25	4,855,342.88	4,976,683.82	4,876,381.72	4,963,836.99	49,089,251.23
3,272,856.69	3,154,045.32	3,312,952.51	3,222,781.76	3,314,423.83	33,395,630.12
5,646,176.87	5,527,365.50	5,632,690.64	5,548,910.14	5,627,507.83	55,489,431.59
3,853,290.97	3,734,479.60	3,868,732.89	3,722,144.61	3,780,958.91	37,664,931.63
3,866,395.64	3,747,584.27	3,900,304.86	3,805,938.81	3,432,015.08	37,263,929.29
3,508,167.65	3,389,356.28	3,528,566.42	3,459,981.52	3,101,145.99	33,098,172.43
5,964,198.65	5,845,387.28	5,927,023.82	5,799,194.92	5,875,642.59	54,656,665.19
2,420,787.65	2,301,976.28	2,369,140.22	2,268,838.12	1,894,914.39	22,390,040.90
4,269,219.65	4,150,408.28	4,212,522.62	4,112,220.52	3,896,247.39	41,433,123.40
5,366,356.26	524,544.83	5,326,246.22	5,240,242.12	5,229,402.39	47,170,602.96
4,911,921.98	4,793,110.61	4,942,962.95	4,842,660.85	4,756,424.52	47,972,524.03
2,286,141.11	2,167,329.74	2,331,651.08	2,231,348.98	3,065,894.85	23,585,371.46
1,190,037.24	1,071,225.88	1,195,347.84	1,095,045.74	1,670,833.81	12,102,289.01
122,522,815.87	119,314,908.82	122,748,620.90	113,922,071.91	116,009,936.33	1,187,498,492.98

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 6

Other miscellaneous receipt (paris club refund)

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	1ST INFLOW JULY	7,107,666,706.76		
2	2ND INFLOW DECEMBER	7,107,666,706.76	53.8	13,220,260,075.00
	TOTAL	14,215,333,413.52	107.5	13,220,260,075.00

For the year ended 31st December, 2017

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 7

Capital grants contribution and re-imbursement

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	1,151,744,930.38	1236.2	93,171,904.78
2	FEBRUARY	855,181,260.16	1633.1	52,366,171.91
3	MARCH	624,481,147.30	1308.9	47,711,936.60
4	APRIL	1,648,537,559.98	3594.1	45,867,619.86
5	MAY	196,978,922.52	27.6	714,552,972.90
6	JUNE	3,556,553,044.27	3457.8	102,857,173.66
7	JULY	359,847,926.87	89849.7	400,500.00
8	AUGUST	658,654,059.36	84.3	781,555,630.65
9	SEPTEMBER	947,335,002.18	324.3	292,143,914.28
10	OCTOBER	812,665,418.87	195.7	415,206,225.54
11	NOVEMEBER	829,622,619.32	131.3	631,979,006.61

12	DECEMBER	902,771,346.09	62.9	1,434,492,359.20
	TOTAL	12,544,373,237.30	272.0	4,612,305,415.99

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 7.1

Capital grants contribution and re-imbursement

For the year ended 31st December, 2017

S/NO	ECONOMIC CODE	PROGRAMME	BUDGETED	ACTUAL
1	23001	SAVE ONE MILLION LIVES	450,000,000.00	456,750,000.00
2	23001	THIRD NATIONAL URBAN WATER SECTOR REFORM	675,000,000.00	
3	23002	SUBEB MATCHING GRANT	5,699,000,000.00	3,202,257,425.78
4	23007	GPE/NIPEP	300,000,000.00	1,426,497,617.93
5	23007	UNICEF GRANTS (NUTRITION & PRIMARY HEALTH CARE PROGRAMMES)	400,000,000.00	329,256,960.00
6	23007	WATER & SANITATION	1,447,930,000.00	663,107,530.54
7	23007	UNICEF GRANTS (WASH, HEALTH & NUTRITION , M & E AND EMERGENCY)	40,070,000.00	
8	23007	TB & LEPROSY GRANTS	25,000,000.00	76,877,240.83
9	23007	SASAKAWA G 2000 GRANT	24,000,000.00	73,346,560.00
10	23001	EU/WSSSRP II	363,000,000.00	
11	23009	2% LG CONTRIBUTIONS (SULE LAMIDO UNIVERSITY KAFINHAUSA)	495,000,000.00	616,699,649.31
12	23009	LOCAL GOVERNMENT CONTRIBUTIONS FOR CAPITAL PROJECTS	4,800,000,000.00	3,083,197,837.45
13	23010	SDG CONDITIONAL GRANTS SCHEME	600,000,000.00	
14	23010	EU/WORLD BANK GRANTS(SLOGOR)	250,000,000.00	569,278,227.01
15	23010	ADB/ATASP GRANTS	1,419,000,000.00	
16	23012	TETFUND GRANTS (SULE LAMIDO UNIVERSITY KAFINHAUSA)	600,000,000.00	173,311,449.45

17	23012	TETFUND GRANTS (JIGAWA STATE POLYTECHNIC)	250,000,000.00	248,000,000.00
18	23012	TETFUND GRANTS (COLLEGE OF EDUCATION GUMEL)	450,000,000.00	135,792,739.00
19	23014	REIMBURSEMENT FROM(JASCO)	900,000,000.00	1,490,000,000.00
20	23099	OTHER REIMBURSEMENT	2,500,000,000.00	
	TOTAL		21,688,000,000.00	12,544,373,237.30

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 8

Other capital receipts

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	4,242,968,138.55	1813.6	233,947,269.32
2	FEBRUARY	634,649,594.71	1122.8	56,522,657.99
3	MARCH	698,730,782.84	2357.2	29,642,649.16
4	APRIL	420,655,245.28	2093.3	20,095,209.13
5	MAY	891,555,250.29	5252.3	16,974,688.96
6	JUNE	602,970,845.17	3349.3	18,003,116.34
7	JULY	3,068,265.49	0.5	671,924,308.06

8	AUGUST	22,857,891.22	3.0	772,896,441.04
9	SEPTEMBER	2,835,784.79	0.3	939,889,459.00
10	OCTOBER	365,349,559.13	68.7	531,805,389.31
11	NOVEMBER	15,995,679.90	2.3	695,264,477.19
12	DECEMBER	715,919,649.55	63.4	1,128,926,632.72
	TOTAL	8,617,556,686.92	168.4	5,115,892,298.22

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 8.1

Other capital receipts

For the year ended 31st December, 2017

S/NO	ECONOMIC CODE	PROGRAMME	BUDGETED	ACTUAL
1	24001	PARASTATALS CAPITALIZED REVENUE (JIGAWA STATE COLLEGE OF EDUCATION)	20,000,000.00	
2	24001	PARASTATALS CAPITALIZED REVENUE (JIGAWA STATE HOUSING AUTHORITY)	30,000,000.00	
3	24001	PARASTATALS CAPITALIZED REVENUE (MINISTRY FOR LOCAL GOVERNMENT)	47,000,000.00	
4	24001	PARASTATALS CAPITALIZED REVENUE (MINISTRY OF FINANCE AND ECONOMIC PLANNING)	1,315,000,000.00	65,536,875.60

5	24001	PARASTATALS CAPITALIZED REVENUE (LOCAL GOVERNMENT SERVICE COMMISSION)	36,000,000.00	
6	24001	PARASTATALS CAPITALIZED REVENUE (JIGAWA STATE POLYTECHNIC)	20,000,000.00	
7	24001	PARASTATALS CAPITALIZED REVENUE (LOCAL GOVERNMENT AUDIT DIRECTORATE)	24,000,000.00	
8	24003	EXPECTED CAPITAL BALANCES FROM AS AT 1ST JANUARY	15,776,000,000.00	3,418,361,558.08
9	24004	EXCESS CRUID REVENUE	4,000,000,000.00	5,133,658,253.24
	TOTAL		21,268,000,000.00	8,617,556,686.92

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 9

Other receipts and deposits

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	2016 ACTUAL RECEIPTS N
2	MINISTRY OF EDUCATION REFUNDS		803,668.50

3	LAND AND HOUSING (LOGISTIC)	44,501,017.27	38,006,924.29
4	FEDERAL INLAND REVENUE SERVICE		806,691.26
	TOTAL	44,501,017.27	39,617,284.05

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 10

Personnel emolument

For the year ended 31st December, 2017

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED STATEWIDE	37,577,000,000.00	36,623,413,779.40	97.46	953,586,220.60	35,526,431,533.23
10000	Government House	57,240,000.00	52,501,208.39	91.72	4,738,791.61	47,831,178.12
10000	Government House	33,554,000.00	29,148,769.80	86.87	4,405,230.20	29,172,458.52
10110	Directorate of Protocol	4,518,000.00	4,123,127.20	91.26	394,872.80	4,452,281.20
10120	Due Process & Project Monitoring Bureau	19,168,000.00	19,229,311.39	100.32	(61,311.39)	14,206,438.40
11	Deputy Governor's Office	7,796,000.00	12,085,028.76	155.02	(4,289,028.76)	7,823,285.90
11000	Deputy Governor's Office	7,796,000.00	12,085,028.76	155.02	(4,289,028.76)	7,823,285.90
11010	Deputy Governor's Office General					-
11200	Economic Empowerment Directorate					-
12	Office of the Secretary to the State Government	278,110,000.00	265,107,488.42	95.32	13,002,511.58	347,590,143.30
12000	Office of the Secretary to the State Government					-
12010	Administration & Finance Directorate	237,697,000.00	221,847,355.78	93.33	15,849,644.22	303,721,570.90
12100	Special Services Directorate	22,956,000.00	26,338,247.83	114.73	(3,382,247.83)	25,250,280.52
12110	Research, Evaluation & Political Affairs Directorate	3,862,000.00	3,348,294.66	86.70	513,705.34	3,593,164.20
12130	Liason Office Kaduna	5,319,000.00	5,188,696.03	97.55	130,303.97	5,163,312.70
12140	Liason Office Lagos	3,641,000.00	3,128,354.17	85.92	512,645.83	5,073,382.20
12150	Liason Office Abuja	4,259,000.00	4,994,372.17	117.27	(735,372.17)	4,440,239.20
12160	Special Services Directorate (Council Affairs Dept)	376,000.00	262,167.78	69.73	113,832.22	348,193.58
13	Directorate of Chieftaincy, Religious Affairs & Sharia Impl.	149,666,000.00	133,031,183.10	88.89	16,634,816.90	26,308,566.90

13000	Directorate of Chieftaincy, Religious Affairs & Sharia Impl.	149,666,000.00	133,031,183.10	88.89	16,634,816.90	26,308,566.90
14	Office of the Head of Service	836,364,000.00	1,202,616,201.65	143.79	(366,252,201.65)	704,422,690.40
14000	Office of the Head of Service	179,649,000.00	174,843,621.37	97.33	4,805,378.63	81,886,072.76
14100	Establishment & Service Matters Directorate	359,659,000.00	420,642,457.25	116.96	(60,983,457.25)	340,725,002.19
14120	Directorate of Guidance and Counseling	1,627,000.00	1,192,703.14	73.31	434,296.86	1,523,770.20
14130	Directorate of Salary & Pension Administration	295,429,000.00	605,937,419.89	205.10	(310,508,419.89)	280,287,845.25
15	Ministry of Finance & Economic Planning	224,009,000.00	301,092,670.70	134.41	(77,083,670.70)	216,026,873.46
15000	Ministry of Finance & Economic Planning	224,009,000.00	301,092,670.70	134.41	(77,083,670.70)	216,026,873.46
15105	Office of the Accountant General (Operations & Miscellaneous					-
16	Budget & Economic Planning Directorate	44,565,000.00	41,836,729.53	93.88	2,728,270.47	36,408,558.00
16000	Budget & Economic Planning Directorate	44,565,000.00	41,836,729.53	93.88	2,728,270.47	36,408,558.00
18	Ministry for Local Governments & Comm. Development	55,000,000.00	78,749,822.30	143.18	(23,749,822.30)	52,806,541.10
18000	Ministry for Local Governments & Comm. Development	55,000,000.00	78,749,822.30	143.18	(23,749,822.30)	52,806,541.10
19	Ministry of Agriculture & Natural Resources	298,129,000.00	300,682,597.65	100.86	(2,553,597.65)	293,455,774.94
19000	Ministry of Agriculture & Natural Resources	298,129,000.00	300,682,597.65	100.86	(2,553,597.65)	293,455,774.94
20	Ministry of Women Affairs	40,437,000.00	44,110,961.49	109.09	(3,673,961.49)	49,449,591.20
20000	Ministry of Women Affairs	40,437,000.00	44,110,961.49	109.09	(3,673,961.49)	47,197,599.00
20200	Alternative Energy Fund (Old)					2,251,992.20
21	Ministry of Commerce, Industries and Co-operatives	81,986,000.00		-	81,986,000.00	54,370,009.73
21000	Ministry of Commerce, Industries and Co-operatives	60,986,000.00	58,087,212.88	95.25	2,898,787.12	54,370,009.73
21250	State Investment Promotion Agency (InvestJigawa)	21,000,000.00	-		21,000,000.00	-
22	Ministry of Education, Science & Technology	2,597,583,000.00	2,609,656,483.65	100.46	(12,073,483.65)	2,565,576,445.21
22000	Ministry of Education, Science & Technology	2,596,504,000.00	2,586,956,350.40	99.63	9,547,649.60	2,564,561,492.81
22290	State Educational Inspectorate & Monitoring Unit	11,079,000.00	22,700,133.25		(11,621,133.25)	1,014,952.40
24	Ministry of Health	5,089,975,000.00	5,618,442,915.12	110.38	(528,467,915.12)	1,562,879,972.95
24000	Ministry of Health	332,015,000.00	768,839,174.83	231.57	(436,824,174.83)	460,851,259.42
24100	School of Nursing	252,801,000.00	243,756,409.65	96.42	9,044,590.35	218,944,685.17

24110	School of Health Technology	195,650,000.00	193,436,979.15	98.87	2,213,020.85	189,033,533.17
24115	Rasheed Shekoni Specialist Hospital	755,000,000.00	749,996,269.52	99.34	5,003,730.48	694,050,495.19
24120	School of Midwifery		-			-
24125	Office of the Provost College of Nursing & Midwifery		-			-
24130	School of Nursing Hadejia	22,660,000.00	-		22,660,000.00	-
24220	Babura General Hospital	194,996,000.00	193,819,761.43	99.40	1,176,238.57	-
24230	Birnin Kudu General Hospital	351,300,000.00	446,785,429.51	127.18	(95,485,429.51)	-
24240	Birniwa General Hospital	169,049,000.00	159,356,059.05	94.27	9,692,940.95	-
24250	Dutse General Hospital	457,209,000.00	478,020,566.44	104.55	(20,811,566.44)	-
24260	Gumel General Hospital	365,831,000.00	337,258,072.11	92.19	28,572,927.89	-
24270	Gwaram Cottage Hospital	135,249,000.00	127,507,291.67	94.28	7,741,708.33	-
24280	Hadejia General Hospital	534,583,000.00	626,619,393.70	117.22	(92,036,393.70)	-
24290	Hadejia Tuberculosis and Leprosy Hospital	68,593,000.00	59,917,803.88	87.35	8,675,196.12	-
24300	Jahun General Hospital	293,097,000.00	268,594,281.48	91.64	24,502,718.52	-
24310	Kafin Hausa (Bulangu) Cottage Hospital	113,768,000.00	110,700,723.98	97.30	3,067,276.02	-
24320	Kafin Hausa General Hospital	164,670,000.00	155,886,263.32	94.67	8,783,736.68	-
24330	Kazaure General Hospital	383,622,000.00	357,919,212.28	93.30	25,702,787.72	-
24340	Kazaure Psychiatric Hospital	58,932,000.00	56,200,369.00	95.36	2,731,631.00	-
24350	Ringim General Hospital	240,948,000.00	283,828,854.12	117.80	(42,880,854.12)	-
25	Ministry of Information, Youths, Sports & Culture	90,200,000.00	92,040,622.49	102.04	(1,840,622.49)	92,267,048.00
25000	Ministry of Information, Youths, Sports & Culture	90,200,000.00	92,040,622.49	102.04	(1,840,622.49)	92,267,048.00
26	Ministry of Justice	115,705,000.00	130,505,189.18	112.79	(14,800,189.18)	122,012,893.12
26000	Ministry of Justice	115,705,000.00	130,505,189.18	112.79	(14,800,189.18)	122,012,893.12
27	Justice Sector and Law Reform Commission	18,939,000.00	23,942,446.49	126.42	(5,003,446.49)	17,019,978.20
27000	Justice Sector and Law Reform Commission	18,939,000.00	23,942,446.49	126.42	(5,003,446.49)	17,019,978.20
28	Ministry of Environment	113,109,000.00	106,286,521.03	93.97	6,822,478.97	100,378,449.72
28000	Ministry of Environment	111,346,000.00	103,884,047.23	93.30	7,461,952.77	100,330,061.52
28700	Alternative Energy Fund	1,763,000.00	2,402,473.80	136.27	(639,473.80)	48,388.20

29	Ministry of Lands & Housing	89,483,000.00	84,054,633.16	93.93	5,428,366.84	54,867,982.54
29000	Ministry of Lands & Housing	89,483,000.00	84,054,633.16	93.93	5,428,366.84	54,867,982.54
29240	Regional Planning Agency					-
30	Ministry of Water Resources	18,692,000.00	25,937,236.65	138.76	(7,245,236.65)	15,201,044.40
30000	Ministry of Water Resources	18,692,000.00	25,937,236.65	138.76	(7,245,236.65)	15,201,044.40
31	Ministry of Works & Transport	207,096,000.00	252,077,829.29	121.72	(44,981,829.29)	246,235,404.64
31000	Ministry of Works & Transport	104,997,000.00	154,784,184.82	147.42	(49,787,184.82)	151,731,133.28
31100	Fire Services Directorate	83,100,000.00	81,056,968.67	97.54	2,043,031.33	76,036,229.28
31210	State Emergency Management Agency (SEMA)	19,000,000.00	16,236,675.80	85.46	2,763,324.20	18,468,042.08
32	Office of the Auditor General	65,390,000.00	61,736,972.74	94.41	3,653,027.26	65,822,299.90
32000	Office of the Auditor General	65,390,000.00	61,736,972.74	94.41	3,653,027.26	65,822,299.90
33	Directorate of Local Government Audit	59,000,000.00	56,864,600.32	96.38	2,135,399.68	61,503,592.97
33000	Directorate of Local Government Audit	59,000,000.00	56,864,600.32	96.38	2,135,399.68	61,503,592.97
34	Civil Service Commission	8,682,000.00	6,160,026.20	70.95	2,521,973.80	6,168,798.36
34000	Civil Service Commission	8,682,000.00	6,160,026.20	70.95	2,521,973.80	6,168,798.36
35	Local Government Service Commission	6,439,000.00	4,092,906.70	63.56	2,346,093.30	4,331,641.32
35000	Local Government Service Commission	6,439,000.00	4,092,906.70	63.56	2,346,093.30	4,331,641.32
36	State Independent Electoral Commission	6,731,000.00	9,491,678.40	141.01	(2,760,678.40)	5,994,307.70
36000	State Independent Electoral Commission	6,731,000.00	9,491,678.40	141.01	(2,760,678.40)	5,994,307.70
38	State House of Assembly	367,000,000.00	202,624,043.66	55.21	164,375,956.34	321,726,323.01
38000	State House of Assembly	367,000,000.00	202,624,043.66	55.21	164,375,956.34	321,726,323.01
39	Gunduma Health System Board (JSPHCDA)	4,247,965,000.00	3,877,455,219.10	91.28	370,509,780.90	7,309,578,816.63
39000	Gunduma Health System Board (JSPHCDA)	70,382,000.00	218,835,096.22	310.92	(148,453,096.22)	532,226,740.80
39010	Gunduma Health Council Hadejia		-			1,119,669,913.64
39020	Gunduma Health Council Ringim		-			1,006,900,613.70
39030	Gunduma Health Council Dutse		-			731,766,959.72
39040	Gunduma Health Council Birniwa		-			406,121,370.49
39050	Gunduma Health Council Birnin Kudu		-			955,236,721.14
39060	Gunduma Health Council Kazaure		-			856,174,567.41

39070	Gunduma Health Council Kafin-Hausa		-			434,197,420.39
39080	Gunduma Health Council Gumel		-			788,442,844.35
39090	Gunduma Health Council Jahun		-			478,841,664.99
39200	Auyo Local Government PHC Management Office	90,638,000.00	87,500,781.14	96.54	3,137,218.86	-
39210	Babura Local Government PHC Management Office	214,670,000.00	197,493,251.69	92.00	17,176,748.31	-
39220	Birnin Kudu Local Government PHC Management Office	161,358,000.00	149,129,739.61	92.42	12,228,260.39	-
39230	Birniwa Local Government PHC Management Office	93,039,000.00	153,654,977.45	165.15	(60,615,977.45)	-
39240	Buji Local Government PHC Management Office	86,984,000.00	79,495,571.39	91.39	7,488,428.61	-
39250	Dutse Local Government PHC Management Office	199,556,000.00	189,606,771.18	95.01	9,949,228.82	-
39260	Gagarawa Local Government PHC Management Office	129,543,000.00	121,737,998.53	93.97	7,805,001.47	-
39270	Garki Local Government PHC Management Office	105,083,000.00	136,779,325.37	130.16	(31,696,325.37)	-
39280	Gumel Local Government PHC Management Office	148,160,000.00	172,066,639.41	116.14	(23,906,639.41)	-
39290	Guri Local Government PHC Management Office	120,484,000.00	115,368,736.63	95.75	5,115,263.37	-
39300	Gwaram Local Government PHC Management Office	318,815,000.00	311,549,077.95	97.72	7,265,922.05	-
39310	Gwiwa Local Government PHC Management Office	90,150,000.00	89,139,983.94	98.88	1,010,016.06	-
39320	Hadejia Local Government PHC Management Office	290,880,000.00	286,116,620.76	98.36	4,763,379.24	-
39340	Jahun Local Government PHC Management Office	169,937,000.00	175,906,005.67	103.51	(5,969,005.67)	-
39350	Kafin Hausa Local Government PHC Management Office	138,412,000.00	130,702,945.19	94.43	7,709,054.81	-
39360	Kaugama Local Government PHC Management Office	122,080,000.00	121,461,712.48	99.49	618,287.52	-
39370	Kazaure Local Government PHC Management Office	197,288,000.00	199,158,647.09	100.95	(1,870,647.09)	-
39380	Kiri Kasamma Local Government PHC Management Office	177,777,000.00	159,500,656.62	89.72	18,276,343.38	-
39400	Kiyawa Local Government PHC Management Office	156,358,000.00	78,310,998.25	50.08	78,047,001.75	-
39410	Maigatari Local Government PHC Management Office	113,595,000.00	112,838,468.09	99.33	756,531.91	-
39420	Malam Madoril Local Government PHC Management Office	262,638,000.00	64,828,182.72	24.68	197,809,817.28	-
39430	Miga Local Government PHC Management Office	96,454,000.00	9,294,529.05	9.64	87,159,470.95	-
39440	Ringim Local Government PHC Management Office	191,708,000.00	238,444,804.08	124.38	(46,736,804.08)	-
39450	Roni Local Government PHC Management Office	176,461,000.00	90,940,494.39	51.54	85,520,505.61	-

39460	Sule Tankarkar Local Government PHC Management Office	103,323,000.00	76,729,621.03	74.26	26,593,378.97	-
39470	Taura Local Government PHC Management Office	135,265,000.00	70,442,341.76	52.08	64,822,658.24	-
39480	Yankawashi Local Government PHC Management Office	86,927,000.00	40,421,241.41	46.50	46,505,758.59	-
49	Directorate of Economic Empowerment	62,782,000.00	54,700,087.82	87.13	8,081,912.18	58,794,963.80
49000	Directorate of Economic Empowerment	62,782,000.00	54,700,087.82	87.13	8,081,912.18	58,794,963.80
	Parastatals Consolidated	22,338,929,000.00	20,917,443,262.53	93.64	(1,421,485,737.47)	21,079,578,357.71
12220	Pilgrims Welfare Agency	37,812,000.00	35,053,362.59	92.70	2,758,637.41	38,763,594.80
14140	Manpower Development Institute	50,365,000.00	40,784,300.40	80.98	9,580,699.60	37,957,879.05
15200	Board of Internal Revenue General	87,280,000.00	113,914,922.41	130.52	(26,634,922.41)	102,363,702.02
15300	Jigawa State Bureau of Statistics	7,000,000.00	-	-	7,000,000.00	-
17200	Rural Water Supply and Sanitation Agency (Old)		-			29,256,024.10
17300	Rural Electricity Board (old)		-			30,740,938.00
19100	JARDA	345,568,000.00	388,573,503.57	112.44	(43,005,503.57)	356,856,770.99
19110	Jigawa State Agricultural Research Institute	97,000,000.00	88,801,189.21	91.55	8,198,810.79	96,928,524.89
20210	Rehabilitation Board	32,801,000.00	31,519,813.48	96.09	1,281,186.52	27,725,346.70
21220	Jigawa State Hotels and Tourism		-			6,253,927.00
21230	Mineral Resource Development Agency	9,025,000.00	8,167,824.60	90.50	857,175.40	8,141,658.67
22075	Dutse Model / Capital School	133,735,000.00	127,268,068.98	95.16	6,466,931.02	132,145,165.21
22200	State Universal Basic Education Board	324,400,000.00	251,462,981.12	77.52	72,937,018.88	323,144,802.05
22205	Local Education Authority	15,480,000,000.00	14,189,788,234.14	91.67	1,290,211,765.86	14,520,877,189.63
22206	Bamaina Academy	12,501,000.00	10,548.00	0.08	12,490,452.00	5,503,319.76
22210	Science & Technical Education Board	511,010,000.00	524,822,812.43	102.70	(13,812,812.43)	477,265,825.42
22220	Islamic Education Bureau	692,188,000.00	636,826,230.47	92.00	55,361,769.53	682,890,456.75
22230	Jigawa State Scholarships Board	8,423,000.00	10,992,120.10	130.50	(2,569,120.10)	9,742,239.20
22240	Jigawa State College of Education	971,600,000.00	959,764,259.03	98.78	11,835,740.97	930,678,400.64
22250	Jigawa State Polytechnic	431,100,000.00	445,242,351.04	103.28	(14,142,351.04)	405,002,113.92
22260	Jigawa State College of Islamic Legal Studies	323,000,000.00	332,870,329.18	103.06	(9,870,329.18)	307,713,586.14
22270	Institute of Information Technology	200,000,000.00	201,189,422.21	100.59	(1,189,422.21)	198,740,706.22
22280	Binyaminu Usman Polytechnic	379,840,000.00	365,811,324.85	96.31	14,028,675.15	330,641,143.16

22285	Sule Lamido University, Kafin-Hausa	615,600,000.00	586,003,202.87	95.19	29,596,797.13	502,723,586.88
22300	Agency for Mass Education	64,523,000.00	58,622,981.82	90.86	5,900,018.18	61,412,053.46
22310	Library Board	47,619,000.00	47,392,732.76	99.52	226,267.24	47,291,436.20
22320	Nomadic Education Agency	397,100,000.00	409,204,293.53	103.05	(12,104,293.53)	397,076,107.97
25110	Jigawa State Social Re-orientation & Mobilization Agency		-			2,910,685.80
25200	Jigawa State Broadcasting Corporation (Radio)	100,400,000.00	101,717,733.54	101.31	(1,317,733.54)	102,404,193.66
25210	Jigawa State Broadcasting Corporation (Television)	43,470,000.00	50,057,476.81	115.15	(6,587,476.81)	41,568,453.91
25240	History & Culture Bureau	22,990,000.00	22,819,044.87	99.26	170,955.13	22,631,603.53
25250	Jigawa State Sports Council	87,012,000.00	105,390,880.08	121.12	(18,378,880.08)	98,147,853.10
28200	JIGAP		-			11,945,040.80
28600	JISEPA	239,928,000.00	241,945,930.08	100.84	(2,017,930.08)	239,642,672.38
29200	DCDA	51,431,000.00	61,441,683.46	119.46	(10,010,683.46)	30,439,263.60
29210	Jigawa State Housing Authority	11,978,000.00	12,942,698.70	108.05	(964,698.70)	13,570,583.76
29230	Urban Development Board	67,836,000.00	51,336,764.32	75.68	16,499,235.68	64,618,068.10
30100	Rural Water Supply and Sanitation Agency	32,345,000.00	29,434,719.00	91.00	2,910,281.00	-
30200	Jigawa State Water Board	152,800,000.00	139,661,237.84	91.40	13,138,762.16	150,450,509.24
30210	Small Town Water Supply Agency	223,620,000.00	208,959,991.14	93.44	14,660,008.86	217,647,010.50
31200	Rural Electricity Board	29,148,000.00	26,696,367.50	91.59	2,451,632.50	-
31220	Jigawa Roads Maintenance Agency	16,480,000.00	10,951,926.40	66.46	5,528,073.60	15,765,920.50

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 11

Pensions and gratuities

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL EXPENDITURE N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL EXPENDITURE N
1	JANUARY	43,539,252.01	94.1	46,262,252.27
2	FEBRUARY	154,610,527.76	85.1	181,783,157.00
3	MARCH	170,510,586.17	89.4	190,661,911.26
4	APRIL	154,050,013.46	100.9	152,645,274.93
5	MAY	184,690,182.27	409.0	45,158,121.39
6	JUNE	155,641,499.18	324.8	47,922,845.38
7	JULY	157,735,340.29	339.0	46,524,042.61
8	AUGUST	294,076,247.54	192.5	152,752,344.19
9	SEPTEMBER	43,632,335.28	16.5	263,953,402.70
10	OCTOBER	157,070,853.17	214.4	73,270,140.83
11	NOVEMEBER	269,132,086.10	171.8	156,682,049.61
12	DECEMBER	301,832,240.47	178.1	169,438,006.41
	TOTAL	2,086,521,163.70	136.6	1,527,053,548.58

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 11.1

Pensions and gratuities

For the year ended 31st December, 2017

S/NO	ECONOMIC CODE	PROGRAMME	BUDGETED	2017 ACTUAL	2016 ACTUAL
1	33510	STATUTORY PENSION	505,000,000.00	539,523,269.85	577,030,206.05
2	33511	CONTRACT GRATUITIES	120,000,000.00	67,319,811.04	67,787,803.73
3	33512	DEATH GRATUITIES	50,000,000.00	24,159,474.19	3,897,825.55
4	33513	17% STATE CONTRIBUTION TO PENSION TRUST	1,400,000,000.00	1,455,518,608.62	441,662,286.75
	TOTAL		2,075,000,000.00	2,086,521,163.70	1,090,378,122.08

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 12

Consolidated revenue fund charges

For the year ended 31st December, 2017

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED REVENUE FUND CHARGES					
14135	Directorate of salary and pension administration(pension and gratuity)					1,065,285.39
15100	Office of the Accountant General (CRFC)	5,569,000.00	4,986,280.80	89.54	582,719.20	5,428,234.80
15107	Office of the Accountant General (Stat. Allocation to LGs)	54,000,000.00	53,333,333.33	98.77	666,666.67	52,650,789.52
15108	Office of the Accountant General (Stabilization Fund)	500,000,000.00	77,082,633.35	15.42	422,917,366.65	470,000,000.00
15210	Office of the Chairman Board of Internal Revenue (CRFC)	5,569,000.00	11,186,466.08	200.87	(5,617,466.08)	9,247,055.68
32100	State Auditor General	5,569,000.00	5,428,234.80	97.47	140,765.20	5,439,881.57
33100	Office of the Auditor General Local Government Audit (CRFC)	5,569,000.00	4,544,326.80	81.60	1,024,673.20	2,776,510.80
34100	Chairman & Members, Civil Service Commission (CRFC)	16,518,000.00	16,157,586.00	97.82	360,414.00	16,157,586.00
35100	Chairman & Members, Local Government Service Commission (CRFC)	29,390,000.00	19,206,133.69	65.35	10,183,866.31	21,328,266.00

36100	State Independent Electoral Commission Members (CRFC)	42,420,000.00	34,868,778.83	82.20	7,551,221.17	46,569,341.88
37100	Judicial Service Commission (CRFC)	90,961,000.00	101,157,493.95	111.21	(10,196,493.95)	83,141,380.50
37120	High Court (CRFC)	540,010,000.00	520,091,891.61	96.31	19,918,108.39	492,408,259.04
37130	Shari'a Court of Appeal (CRFC)	731,965,000.00	746,524,755.54	101.99	(14,559,755.54)	719,554,032.79
		2,043,800,000.00	1,594,567,914.78	78.02	449,232,085.22	1,925,766,623.97

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 13

Statement of overhead cost

For the year ended 31st December, 2017

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED STATEWIDE	15,800,146,000.00	15,591,608,391.83	98.68	208,537,608.17	11,452,907,762.11
10	GOVERNMENT HOUSE	1,033,000,000.00	981,462,003.50	95.01	51,537,996.50	765,076,118.72
10000	Government House	785,000,000.00	734,119,236.66	93.52	50,880,763.34	564,482,137.35
10110	Directorate of Protocol	200,000,000.00	195,942,350.35	97.97	4,057,649.65	156,437,933.27
10120	Due Process & Project Monitoring Bureau	48,000,000.00	51,400,416.49	107.08	(3,400,416.49)	44,156,048.10
11	DEPUTY GOVERNOR'S OFFICE	241,100,000.00	271,078,873.23	112.43	(29,978,873.23)	218,191,585.33
11000	Deputy Governor's Office	239,300,000.00	271,078,873.23	113.28	(31,778,873.23)	218,191,585.33
11100	Jigawa State Agency for the Control of AIDS (JISACA)	1,800,000.00	-		1,800,000.00	-
12	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,185,080,000.00	1,146,483,658.72	96.74	38,596,341.28	877,499,340.18
12010	Administration & Finance Directorate	350,680,000.00	312,459,610.47	89.10	38,220,389.53	240,525,512.06
12100	Special Services Directorate	715,000,000.00	695,727,710.50	97.30	19,272,289.50	517,970,024.93
12110	Research, Evaluation & Political Affairs Directorate	47,700,000.00	75,914,535.50	159.15	(28,214,535.50)	85,148,724.87
12130	Liason Office Kaduna	4,900,000.00	3,924,644.00	80.09	975,356.00	1,915,024.00
12140	Liason Office Lagos	14,000,000.00	7,701,668.00	55.01	6,298,332.00	4,335,168.82
12150	Liason Office Abuja	40,000,000.00	39,224,796.14	98.06	775,203.86	23,507,462.96
12155	Liason Office Kano	4,400,000.00	1,600,270.00	36.37	2,799,730.00	898,313.59
12160	Special Services Directorate (Council Affairs Dept)	8,400,000.00	9,930,424.11	118.22	(1,530,424.11)	3,199,108.95

13	DIRECTORATE OF CHIEFTAINCY, RELIGIOUS AFFAIRS & SHARIA IMPL.	12,000,000.00	98,194,786.00	818.29	(86,194,786.00)	-
13000	Directorate of Chieftaincy, Religious Affairs & Sharia Impl.	12,000,000.00	98,194,786.00	818.29	(86,194,786.00)	-
14	OFFICE OF THE HEAD OF SERVICE	510,750,000.00	624,375,012.64	122.25	(113,625,012.64)	450,704,529.16
14000	Office of the Head of Service	393,750,000.00	517,470,334.74	131.42	(123,720,334.74)	367,106,712.13
14100	Establishment & Service Matters Directorate	8,400,000.00	6,190,070.50	73.69	2,209,929.50	3,535,199.00
14110	Manpower Development & Training Directorate	76,000,000.00	82,960,995.50	109.16	(6,960,995.50)	59,963,662.00
14120	Directorate of Guidance and Counseling	26,000,000.00	13,163,312.00	50.63	12,836,688.00	14,074,356.03
14130	Directorate of Salary & Pension Administration	6,600,000.00	4,590,299.90	69.55	2,009,700.10	6,024,600.00
15	MINISTRY OF FINANCE & ECONOMIC PLANNING	451,350,000.00	832,206,365.52	184.38	638,338,613.30	61,311,386.70
15000	Ministry of Finance & Economic Planning	436,500,000.00	816,884,851.76	187.14	(380,384,851.76)	54,335,163.90
15030	Treasury Operation					
15105	Office of the Accountant General (Operations & Miscellaneous	14,850,000.00	15,321,513.76	103.18	(471,513.76)	6,976,222.80
16	BUDGET & ECONOMIC PLANNING DIRECTORATE	408,900,000.00	17,567,424.94	4.30	549,219,614.06	10,680,385.94
16000	Budget & Economic Planning Directorate	20,900,000.00	17,567,424.94	84.05	3,332,575.06	10,680,385.94
16040	Contingencies & Reserve Funds	388,000,000.00	-		388,000,000.00	-
18	MINISTRY FOR LOCAL GOVERNMENTS & COMM. DEVELOPMENT	67,000,000.00	132,096,652.87	197.16	(29,695,980.86)	103,195,980.86
18000	Ministry for Local Governments & Comm. Development	67,000,000.00	132,096,652.87	197.16	(65,096,652.87)	103,195,980.86
19	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	10,000,000.00	18,095,625.00	180.96	6,944,973.00	9,055,027.00
19000	Ministry of Agriculture & Natural Resources	10,000,000.00	18,095,625.00	180.96	(8,095,625.00)	9,055,027.00
20	MINISTRY OF WOMEN AFFAIRS	9,859,000.00	7,047,726.00	71.49	(29,137,940.77)	46,687,940.77
20000	Ministry of Women Affairs	9,859,000.00	7,047,726.00	71.49	2,811,274.00	45,187,270.02
20200	Alternative Energy Fund (Old)				-	1,500,670.75
21	MINISTRY OF COMMERCE, INDUSTRIES AND CO-OPERATIVES	49,490,000.00	36,011,145.39	72.76	(5,431,108.47)	17,231,108.47
21000	Ministry of Commerce, Industries and Co-operatives	9,490,000.00	24,236,528.39	255.39	(14,746,528.39)	17,231,108.47
21250	State Investment Promotion Agency (InvestJigawa)	40,000,000.00	11,774,617.00	29.44	28,225,383.00	

22	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY	2,308,600,000.00	2,050,203,865.72	88.81	221,471,632.92	1,767,778,367.08
22000	Ministry of Education, Science & Technology	2,284,900,000.00	2,031,473,773.32	88.91	253,426,226.68	1,754,063,733.92
22290	State Educational Inspectorate & Monitoring Unit	23,700,000.00	18,730,092.40	79.03	4,969,907.60	13,714,633.16
24	MINISTRY OF HEALTH	422,356,000.00	468,230,277.61	110.86	13,760,690.20	278,463,265.20
24000	Ministry of Health	111,000,000.00	175,569,062.62	158.17	(64,569,062.62)	52,852,587.76
24100	School of Nursing	15,000,000.00	6,730,929.73	44.87	8,269,070.27	12,762,256.64
24110	School of Health Technology	86,000,000.00	104,115,532.00	121.06	(18,115,532.00)	110,808,826.89
24115	Rasheed Shekoni Specialist Hospital	95,856,000.00	71,818,078.74	74.92	24,037,921.26	51,873,159.91
24120	School of Midwifery	11,600,000.00	4,596,444.00	39.62	7,003,556.00	11,109,612.00
24125	Office of the Provost College of Nursing & Midwifery	43,000,000.00	39,226,600.00	91.22	3,773,400.00	39,056,822.00
24130	School of Nursing Hadejia	12,000,000.00	-	-	12,000,000.00	
24220	Babura General Hospital	3,950,000.00	7,594,746.97	192.27	(3,644,746.97)	
2430	Birnin Kudu General Hospital	4,000,000.00	3,798,908.66	94.97	201,091.34	
24240	Birniwa General Hospital	4,000,000.00	3,254,865.94	81.37	745,134.06	
24250	Dutse General Hospital	4,250,000.00	9,137,196.92	214.99	(4,887,196.92)	
24260	Gumel General Hospital	3,950,000.00	6,109,281.45	154.67	(2,159,281.45)	
24270	Gwaram Cottage Hospital	2,300,000.00	1,801,202.15	78.31	498,797.85	
24280	Hadejia General Hospital	4,250,000.00	7,004,866.23	164.82	(2,754,866.23)	
24290	Hadejia Tuberculosis and 'Leprosy Hospital	1,450,000.00	985,930.10	68.00	464,069.90	
24300	Jahun General Hospital	4,000,000.00	2,429,250.10	60.73	1,570,749.90	
24310	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000.00	296,734.90	12.90	2,003,265.10	
24320	Kafin Hausa General Hospital	4,000,000.00	2,193,503.30	54.84	1,806,496.70	
24330	Kazaure General Hospital	4,000,000.00	18,149,137.00	453.73	(14,149,137.00)	

24340	Kazaure Psychiatrist Hospital	1,450,000.00	260,368.00	17.96	1,189,632.00	
24350	Ringim General Hospital	4,000,000.00	3,157,638.80	78.94	842,361.20	
25	MINISTRY OF INFORMATION, YOUTHS, SPORTS & CULTURE	59,200,000.00	60,746,380.61	102.61	(1,546,380.61)	37,448,480.67
25000	Ministry of Information, Youths, Sports & Culture	59,200,000.00	60,746,380.61	102.61	(1,546,380.61)	37,448,480.67
26	MINISTRY OF JUSTICE	64,600,000.00	65,340,602.25	101.15	(740,602.25)	44,365,851.65
26000	Ministry of Justice	64,600,000.00	65,340,602.25	101.15	(740,602.25)	44,365,851.65
27	JUSTICE SECTOR AND LAW REFORM COMMISSION	7,200,000.00	7,431,016.00	103.21	(231,016.00)	4,032,600.40
27000	Justice Sector and Law Reform Commission	7,200,000.00	7,431,016.00	103.21	(231,016.00)	4,032,600.40
28	MINISTRY OF ENVIRONMENT	11,400,000.00	22,901,479.43	200.89	(11,501,479.43)	4,705,874.14
28000	Ministry of Environment	9,600,000.00	21,523,481.93	224.20	(11,923,481.93)	
28100	Alternative Energy Fund	1,800,000.00	1,377,997.50	76.56	422,002.50	4,705,874.14
29	Ministry of Lands & Housing	18,000,000.00	17,528,728.01	97.38	471,271.99	10,038,582.86
29000	Ministry of Lands & Housing	18,000,000.00	17,528,728.01	97.38	471,271.99	10,038,582.86
30	MINISTRY OF WATER RESOURCES	920,600,000.00	1,024,617,961.24	111.30	(104,017,961.24)	834,956,055.32
30000	Ministry of Water Resources	920,600,000.00	1,024,617,961.24	111.30	(104,017,961.24)	834,956,055.32
31	MINISTRY OF WORKS & TRANSPORT	1,238,980,000.00	1,158,380,036.81	93.49	80,599,963.19	927,249,353.69
31000	Ministry of Works & Transport	1,211,800,000.00	1,146,086,819.70	94.58	65,713,180.30	918,613,192.82
31100	Fire Services Directorate	7,180,000.00	7,367,397.11	102.61	(187,397.11)	5,352,538.81
31210	State Emergency Managency Agency (SEMA)	20,000,000.00	4,925,820.00	24.63	15,074,180.00	3,283,622.06
32	OFFICE OF THE AUDITOR GENERAL	25,700,000.00	16,099,356.80	62.64	9,600,643.20	11,749,594.80
32000	Office of the Auditor General	25,700,000.00	16,099,356.80	62.64	9,600,643.20	11,749,594.80
33	DIRECTORATE OF LOCAL GOVERNMENT AUDIT	85,200,000.00	113,657,708.72	133.40	(28,457,708.72)	91,366,913.51
33000	Directorate of Local Government Audit	85,200,000.00	113,657,708.72	133.40	(28,457,708.72)	91,366,913.51

34	CIVIL SERVICE COMMISSION	9,600,000.00	7,950,112.94	82.81	1,649,887.06	3,636,202.58
34000	Civil Service Commission	9,600,000.00	7,950,112.94	82.81	1,649,887.06	3,636,202.58
35	LOCAL GOVERNMENT SERVICE COMMISSION	297,561,000.00	346,102,179.83	116.31	(48,541,179.83)	235,926,075.10
35000	Local Government Service Commission	297,561,000.00	346,102,179.83	116.31	(48,541,179.83)	235,926,075.10
36	STATE INDEPENDENT ELECTORAL COMMISSION	614,200,000.00	710,537,360.00	115.69	(96,337,360.00)	43,745,056.00
36000	State Independent Electoral Commission	614,200,000.00	710,537,360.00	115.69	(96,337,360.00)	43,745,056.00
38	STATE HOUSE OF ASSEMBLY	993,000,000.00	1,409,625,261.16	141.96	(416,625,261.16)	1,132,838,511.94
38000	State House of Assembly	993,000,000.00	1,409,625,261.16	141.96	(416,625,261.16)	1,132,838,511.94
39	GUNDUMA HEALTH SYSTEM BOARD (JSPHCDA)	160,250,000.00	126,148,384.56	78.72	34,101,615.44	247,563,104.75
39000	Gunduma Health System Board (JSPHCDA)	50,400,000.00	48,469,214.00	96.17	1,930,786.00	132,522,633.01
39010	Gunduma Health Council Hadejia					7,837,372.08
39020	Gunduma Health Council Ringim					10,684,937.26
39030	Gunduma Health Council Dutse					20,731,413.86
39040	Gunduma Health Council Birniwa					2,535,749.00
39050	Gunduma Health Council Birnin Kudu					27,060,529.40
39060	Gunduma Health Council Kazaure					20,048,047.39
39070	Gunduma Health Council Kafin-Hausa					2,214,246.16
39080	Gunduma Health Council Gumel					20,925,495.41
39090	Gunduma Health Council Jahun					3,002,681.18
39200	Auyo Local Government PHC Management Office	3,530,000.00	2,549,997.60	72.24	980,002.40	

39210	Babura Local Government PHC Management Office	3,750,000.00	2,879,696.23	76.79	870,303.77	
39220	Birnin Kudu Local Government PHC Management Office	3,750,000.00	2,664,366.11	71.05	1,085,633.89	
39230	Birniwa Local Government PHC Management Office	3,750,000.00	2,737,547.28	73.00	1,012,452.72	
39240	Buji Local Government PHC Management Office	4,700,000.00	3,248,661.21	69.12	1,451,338.79	
39250	Dutse Local Government PHC Management Office	3,750,000.00	2,751,928.65	73.38	998,071.35	
39260	Gagarawa Local Government PHC Management Office	3,500,000.00	2,859,681.61	81.71	640,318.39	
39270	Garki Local Government PHC Management Office	4,700,000.00	2,864,630.27	60.95	1,835,369.73	
39280	Gumel Local Government PHC Management Office	3,750,000.00	3,134,913.55	83.60	615,086.45	
39290	Guri Local Government PHC Management Office	3,500,000.00	2,227,371.00	63.64	1,272,629.00	
39300	Gwaram Local Government PHC Management Office	7,600,000.00	5,273,148.37	69.38	2,326,851.63	
39310	Gwiwa Local Government PHC Management Office	3,500,000.00	2,919,492.15	83.41	580,507.85	
39320	Hadejia Local Government PHC Management Office	3,920,000.00	695,279.92	17.74	3,224,720.08	
39340	Jahun Local Government PHC Management Office	3,600,000.00	1,858,462.35	51.62	1,741,537.65	
39350	Kafin Hausa Local Government PHC Management Office	3,750,000.00	950,024.91	25.33	2,799,975.09	
39360	Kaugama Local Government PHC Management Office	3,500,000.00	3,374,184.15	96.41	125,815.85	
39370	Kazaure Local Government PHC Management Office	3,750,000.00	3,490,011.65	93.07	259,988.35	
39380	Kiri Kasamma Local Government PHC Management Office	3,500,000.00	3,425,448.00	97.87	74,552.00	

39400	Kiyawa Local Government PHC Management Office	4,700,000.00	3,912,096.43	83.24	787,903.57	
39410	Maigatari Local Government PHC Management Office	4,800,000.00	1,870,452.15	38.97	2,929,547.85	
39420	Malam Madori Local Government PHC Management Office	4,800,000.00	4,356,185.10	90.75	443,814.90	
39430	Miga Local Government PHC Management Office	3,500,000.00	2,494,252.60	71.26	1,005,747.40	
39440	Ringim Local Government PHC Management Office	3,750,000.00	2,725,645.75	72.68	1,024,354.25	
39450	Roni Local Government PHC Management Office	4,700,000.00	3,762,423.27	80.05	937,576.73	
39460	Sule Tankarkar Local Government PHC Management Office	3,500,000.00	2,040,803.20	58.31	1,459,196.80	
39470	Taura Local Government PHC Management Office	4,800,000.00	3,452,969.50	71.94	1,347,030.50	
39480	Yankwashi Local Government PHC Management Office	3,500,000.00	3,159,497.55	90.27	340,502.45	
49	DIRECTORATE OF ECONOMIC EMPOWERMENT	6,900,000.00	6,292,085.12	91.19	607,914.88	992,607.57
49000	Directorate of Economic Empowerment	6,900,000.00	6,292,085.12	91.19	607,914.88	992,607.57
	PARASTATALS CONSOLIDATED	4,578,270,000.00	3,815,196,321.21	83.33	763,073,678.79	3,216,417,861.72
12220	Pilgrims Welfare Agency	374,450,000.00	483,273,448.17	129.06	(108,823,448.17)	415,285,683.05
14140	Manpower Development Institute	63,600,000.00	33,118,907.62	52.07	30,481,092.38	23,343,041.30
15200	Board of Internal Revenue General	12,000,000.00	47,021,655.38	391.85	(35,021,655.38)	33,642,442.07
15300	Jigawa State Bureau of Statistics	14,200,000.00	-	-	14,200,000.00	-
16100	Jigawa State Economic Planning Board	2,500,000.00	-	-	2,500,000.00	-
17200	Rural Water Supply and Sanitation Agency (Old)		-			8,654,648.10
17300	Rural Electricity Board (old)		-			118,691,158.64

19100	JARDA	8,000,000.00	8,122,737.90	101.53	(122,737.90)	6,512,288.81
19110	Jigawa State Agricultural Research Institute	3,600,000.00	12,158,024.00	337.72	(8,558,024.00)	4,592,208.00
19120	Farmers / Herdsmen Board	3,600,000.00	6,702,770.00	186.19	(3,102,770.00)	4,597,304.00
20210	Rehabilitation Board	821,900,000.00	457,793,475.22	55.70	364,106,524.78	551,614,211.76
21230	Mineral Resource Development Agency	4,350,000.00	1,863,806.60	42.85	2,486,193.40	880,423.50
22075	Dutse Model / Capital School	99,900,000.00	75,766,766.11	75.84	24,133,233.89	72,172,875.78
22200	State Universal Basic Education Board	204,000,000.00	173,742,968.55	85.17	30,257,031.45	164,667,865.51
22205	Local Education Authority					15,569.50
22206	Bamaina Academy	7,000,000.00	8,901,496.00	127.16	(1,901,496.00)	5,817,550.42
22210	Science & Technical Education Board	418,000,000.00	433,951,617.62	103.82	(15,951,617.62)	320,362,634.83
22220	Islamic Education Bureau	470,000,000.00	467,209,604.09	99.41	2,790,395.91	495,800,470.23
22230	Jigawa State Scholarships Board	751,600,000.00	11,768,321.50	1.57	739,831,678.50	24,888,293.50
22240	Jigawa State College of Education	119,500,000.00	92,545,371.38	77.44	26,954,628.62	98,354,533.00
22250	Jigawa State Polytechnic	70,000,000.00	100,429,167.47	143.47	(30,429,167.47)	60,990,368.74
22260	Jigawa State College of Islamic Legal Studies	64,400,000.00	96,405,786.40	149.70	(32,005,786.40)	59,901,881.18
22270	Institute of Information Technology	250,000,000.00	137,111,662.38	54.84	112,888,337.62	115,953,989.11
22280	Binyaminu Usman Polytechnic	60,000,000.00	51,435,124.69	85.73	8,564,875.31	64,527,392.90
22285	Sule Lamido University, Kafin-Hausa	314,400,000.00	363,254,522.01	115.54	(48,854,522.01)	327,921,192.59
22300	Agency for Mass Education	5,300,000.00	4,672,440.75	88.16	627,559.25	2,748,028.37
22310	Library Board	3,600,000.00	1,888,568.00	52.46	1,711,432.00	1,809,643.44
22320	Nomadic Education Agency	8,200,000.00	32,498,030.96	396.32	(24,298,030.96)	8,310,050.34
25200	Jigawa State Broadcasting Corporation (Radio)	35,500,000.00	35,040,458.17	98.71	459,541.83	33,345,673.64
25210	Jigawa State Broadcasting Corporation (Television)	15,600,000.00	27,142,352.30	173.99	(11,542,352.30)	19,175,122.76
25230	Printing Press	9,600,000.00	2,399,584.00	25.00	7,200,416.00	1,350,363.53
25240	History & Culture Bureau	9,000,000.00	8,507,486.03	94.53	492,513.97	5,607,886.15

25250	Jigawa State Sports Council	28,000,000.00	26,530,466.50	94.75	1,469,533.50	18,718,415.48
28600	JISEPA	35,020,000.00	34,938,182.00	99.77	81,818.00	34,927,125.69
29200	DCDA	34,600,000.00	47,398,968.55	136.99	(12,798,968.55)	37,638,162.43
29210	Jigawa State Housing Authority	11,850,000.00	12,234,161.36	103.24	(384,161.36)	13,660,014.60
29230	Urban Development Board	15,400,000.00	236,101,141.70	1,533	(220,701,141.70)	11,795,889.61
30100	Rural Water Supply and Sanitation Agency	7,400,000.00	8,784,312.14	118.71	(1,384,312.14)	-
30200	Jigawa State Water Board	22,400,000.00	80,450,454.10	359.15	(58,050,454.10)	17,244,279.21
30210	Small Town Water Supply Agency	15,400,000.00	11,109,263.05	72.14	4,290,736.95	10,844,813.10
31200	Rural Electricity Board	160,400,000.00	164,768,907.71	102.72	(4,368,907.71)	-
31220	Jigawa Roads Maintenance Agency	24,000,000.00	18,154,310.80	75.64	5,845,689.20	20,054,366.85

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 14

Grants and contributions general

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL EXPENDITURE N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL EXPENDITURE N
1	JANUARY	3,577,368.00	242.6	1,474,802.00
2	FEBRUARY	17,827,035.60	266.5	6,690,474.00
3	MARCH	17,137,670.00	110.6	15,496,400.00
4	APRIL	55,725,704.00	197.9	28,153,260.00
5	MAY	227,851,479.51	790.1	28,838,805.00
6	JUNE	173,740,701.00	629.1	27,618,640.00
7	JULY	13,492,500.00	42.8	31,494,750.00
8	AUGUST	486,953,337.48	1440.6	33,801,880.00
9	SEPTEMBER	25,961,144.00	61.9	41,937,700.00
10	OCTOBER	284,754,560.00	1847.0	15,416,797.00
11	NOVEMEBER	78,360,098.00	1127.0	6,953,000.00
12	DECEMBER	92,763,689.04	145.6	63,723,738.00
	TOTAL	1,478,145,286.63	490.1	301,600,246.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 14.1

Grants and contributions general

For the year ended 31st December, 2017

S/NO	ECONOMIC CODE	DESCRIPTIONS	BUDGETED	2017 ACTUAL	2016 ACTUAL
1	32261	GRANTS AND CONTRIBUTIONS TO LOCAL ORGANISATIONS	43,364,000.00	78,142,850.00	23,551,790.00
2	32262	GRANTS AND CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	4,550,000.00	2,864,880.00	1,853,288.00
3	32263	ASSISTANCE AND DONATIONS GENERAL	215,240,000.00	232,337,667.64	250,712,933.00
4	32265	AWARD PRIZES	1,950,000.00	1,080,000.00	390,630.00
5	32266	SCHOLASHIP AND BURSARY	649,000,000.00	1,163,719,888.99	241,016,050.00
	TOTAL		914,104,000.00	1,478,145,286.63	517,524,691.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 15

Statement of miscellaneous expenses overhead

For the year ended 31st December, 2017

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
15	MINISTRY OF FINANCE & ECONMIC PLANNING	433,500,000.00	619,528,627.28	142.91	(186,028,627.28)	445,128,950.48
15000	Ministry of Finance & Economic Planning	433,500,000.00	619,528,627.28	142.91	(186,028,627.28)	438,917,113.18
15105	Office of the Accountant General (Operations & Miscellaneous)				-	6,211,837.30
	TOTAL	433,500,000.00	619,528,627.28	142.91	(186,028,627.28)	445,128,950.48

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 15.1

Statement of miscellaneous expenses overhead

For the year ended 31st December, 2017

S/NO	ECONOMIC CODE	DESCRIPTIONS	BUDGETED	2017 ACTUAL	2016 ACTUAL
1	32105	RESIDENTIAL ACCOMODATION RENTS	24,410,000.00	10,149,889.31	
2	32012	INTERNATIONAL TRAVELS (ESTACODES)	282,500,000.00	322,324,883.24	202,511,251.70
3	32021	WATER BILLS	18,980,000.00	11,257,405.25	4,935,752.92
4	32022	ELECTRICITY BILLS	259,036,000.00	244,982,345.60	235,375,861.48
5	32023	TELEPHONE BILLS	14,905,000.00	11,257,405.25	
6	32104	OFFICE RENTS	2,700,000.00	763,000.00	625,000.00
7	32141	BANK CHARGES AND COMMISSIONS	14,093,000.00	17,647,625.59	1,681,084.38
8	32142	INTEREST ON OVERDRAFT	32,142,290.00	1,146,073.04	
	TOTAL		648,766,290.00	619,528,627.28	445,128,950.48

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 16

Others of general nature

For the year ended 31st December, 2017

S/N	PAYMENTS	2017 (JAN - DEC.) N	2016 (JAN - DEC.) N
1	29 LAND AND HOUSING (LOGISTIC)		22,430,390.00
2	FEDERAL INLAND REVENUE SERVICES (FIRS) STAMP DUTY	80,662,080.00	-
	RETENTIONS		-
	SUPPLIERS AND CONTRACTORS		-
	TOTAL	80,662,080.00	22,430,390.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 16.1

Others of general nature

For the year ended 31st December, 2017

S/N	DATE	PARTICULARS	DEBIT	CONTRA ACCOUNT
1	1/2/2017	BEING PAYMENT FOR STAMP DUTY	277,236.29	1013612345 Expenditure Account (cdf)
2	2/2/2017	STAMP DUTY	524,332.40	1013612345 Expenditure Account (cdf)
3	2/2/2017	STAMP DUTY	410,432.74	1013612345 Expenditure Account (cdf)
4	6/2/2017	STAMP DUTIES	641,110.63	1010714121 Subeb Marching Grant Account
5	7/2/2017	STAMP DUTY	167,321.25	1013612345 Expenditure Account (cdf)
6	24/02/2017	STAMP DUTY	32,212.50	1013612345 Expenditure Account (cdf)
7	24/02/2017	STAMP DUTY	20,752.98	1013612345 Expenditure Account (cdf)
8	24/02/2017	STAMP DUTY	55,620.37	1013612345 Expenditure Account (cdf)
9	24/02/2017	STAMP DUTY	22,553.47	1013612345 Expenditure Account (cdf)
10	24/02/2017	STAMP DUTY	45,776.66	1013612345 Expenditure Account (cdf)
11	24/02/2017	STAMP DUTY	50,480.21	1013612345 Expenditure Account (cdf)
12	1/3/2017	STAMP DUTY	50,327.61	1013612345 Expenditure Account (cdf)
13	1/3/2017	STAMP DUTY	53,125.47	1013612345 Expenditure Account (cdf)
14	3/3/2017	STAMP DUTY	315,029.43	1013612345 Expenditure Account (cdf)
15	3/3/2017	STAMP DUTY	558,688.44	1012241333 State And Local Govt Joint Account(contracts)

16	8/3/2017	STAMP DUTY	23,508.18	1013612345 Expenditure Account (cdf)
17	10/3/2017	BEING PAYMENT FOR 1% STAMP DUTY	50,251.71	1013612345 Expenditure Account (cdf)
18	10/3/2017	BEING PAYMENT FOR 1% STAMP DUTY	50,250.81	1013612345 Expenditure Account (cdf)
19	10/3/2017	BEING PAYMENT FOR 1% STAMP DUTY	22,128.49	1013612345 Expenditure Account (cdf)
20	10/3/2017	STAMP DUTY	56,165.74	1013612345 Expenditure Account (cdf)
21	14/03/2017	STAMP DUTY	22,333.71	1013612345 Expenditure Account (cdf)
22	16/03/2017	STAMP DUTY	162,575.49	1013612345 Expenditure Account (cdf)
23	20/03/2017	BEING 1% STAMP DUTY PAID TO FIRS IRO MARB ENGR.	26,350.00	1013612345 Expenditure Account (cdf)
24	21/03/2017	STAMP DUTY	12,546.25	1013612345 Expenditure Account (cdf)
25	21/03/2017	STAMP DUTY/03	97,819.76	1013612345 Expenditure Account (cdf)
26	21/03/2017	STAMP DUTY	229,840.51	1013612345 Expenditure Account (cdf)
27	21/03/2017	STAMP DUTY	97,819.76	1013612345 Expenditure Account (cdf)
28	21/03/2017	STAMP DUTY	64,293.77	1013612345 Expenditure Account (cdf)
29	21/03/2017	STAMP DUTY	50,709.70	1013612345 Expenditure Account (cdf)
30	21/03/2017	STAMP DUTY	22,878.37	1013612345 Expenditure Account (cdf)
31	21/03/2017	STAMP DUTY	24,600.79	1013612345 Expenditure Account (cdf)
32	21/03/2017	SDUTY/22	97,819.76	1013612345 Expenditure Account (cdf)
33	21/03/2017	STAMP DUTY	50,709.70	1013612345 Expenditure Account (cdf)
34	21/03/2017	STAMP DUTY	107,728.41	1013612345 Expenditure Account (cdf)
35	21/03/2017	STAMP DUTY	75,458.36	1013612345 Expenditure Account (cdf)
36	21/03/2017	STAMP DUTY	77,764.29	1013612345 Expenditure Account (cdf)
37	21/03/2017	STAMP DUTY	127,883.13	1013612345 Expenditure Account (cdf)
38	22/03/2017	STAMP DUTY	170,630.09	1013612345 Expenditure Account (cdf)

39	22/03/2017	STAMP DUTY	50,726.34	1013612345 Expenditure Account (cdf)
40	22/03/2017	STAMP DUTY	169,459.79	1013612345 Expenditure Account (cdf)
41	22/03/2017	STAMP DUTY	32,665.70	1013612345 Expenditure Account (cdf)
42	4/4/2017	STAMP DUTY	247,251.01	1013612345 Expenditure Account (cdf)
43	5/4/2017	STAMP DUTY	583,925.50	1013612345 Expenditure Account (cdf)
44	5/4/2017	STAMP DUTY	708,978.00	1013612345 Expenditure Account (cdf)
45	13/04/2017	BEING PAYMENT 1% STAMP DUTY	308,653.72	1013612345 Expenditure Account (cdf)
46	13/04/2017	STAMP DUTY	50,672.07	1013612345 Expenditure Account (cdf)
47	13/04/2017	STAMP DUTY	50,672.07	1013612345 Expenditure Account (cdf)
48	18/04/2017	BEING PAYMENT 1% STAMP DUTY	205,675.00	1013612345 Expenditure Account (cdf)
49	18/04/2017	BEING PAYMENT 1% STAMT DUTY	28,500.00	1013612345 Expenditure Account (cdf)
50	18/04/2017	BEING 1% STAMP DUTY PAID TO FIRS	321,091.60	1013612345 Expenditure Account (cdf)
51	18/04/2017	BEING 1% STAMP DUTY PAID TO FIRS IRO YANDUNA VENTU	80,144.14	1013612345 Expenditure Account (cdf)
52	3/5/2017	STAMP DUTY	571,428.57	1013612345 Expenditure Account (cdf)
53	3/5/2017	STAMP DUTY	71,735.45	1013612345 Expenditure Account (cdf)
54	3/5/2017	STAMP DUTY	41,559.39	1013612345 Expenditure Account (cdf)
55	3/5/2017	STAMP DUTY	150,885.32	1013612345 Expenditure Account (cdf)
56	3/5/2017	STAMP DUTY	39,857.79	1013612345 Expenditure Account (cdf)
57	3/5/2017	BEING 1% STAMP DUTY PAID IRO ABDUL COM LTD	50,597.63	1013612345 Expenditure Account (cdf)
58	8/5/2017	STAMP DUTY	106,875.74	1013612345 Expenditure Account (cdf)
59	8/5/2017	STAMP DITY	330,546.83	1013612345 Expenditure Account (cdf)
60	8/5/2017	STAMP DUTY	47,801.10	1013612345 Expenditure Account (cdf)

61	8/5/2017	1% STAMP DUTY PAID IRO FIRS	85,301.05	1013612345 Expenditure Account (cdf)
62	8/5/2017	STAMP DUTY	388,565.02	1013612345 Expenditure Account (cdf)
63	8/5/2017	STAMP DUTY	41,559.39	1013612345 Expenditure Account (cdf)
64	8/5/2017	STAMP DUTY	55,822.24	1013612345 Expenditure Account (cdf)
65	8/5/2017	STAMP DUTY	71,735.45	1013612345 Expenditure Account (cdf)
66	9/5/2017	STAMP DUTY	309,430.85	1013612345 Expenditure Account (cdf)
67	18/05/2017	STAMP DUTY	97,342.33	1012241333 State And Local Govt Joint Account(contracts)
68	19/05/2017	STAMP DUTY	26,194.91	1012241333 State And Local Govt Joint Account(contracts)
69	22/05/2017	STAMP DUTY	308,954.00	1012241333 State And Local Govt Joint Account(contracts)
70	22/05/2017	BEING STAMP DUTY PAID IRO AG FERRERO CONST.COM	546,473.51	1013528750 Main Expenditure Account
71	24/05/2017	BEING 1% STAMP DUTY PAID IRO BM INVEST.	71,358.11	1013612345 Expenditure Account (cdf)
72	25/05/2017	STAMP DUTY	103,674.19	1010714121 Subeb Marching Grant Account
73	26/05/2017	BEING 1% OF FURNI-ELECT GLOBAL VENTURE LTD	49,300.67	1013612345 Expenditure Account (cdf)
74	26/05/2017	BEING 1% S/D PAID IRO ALREN CONSTRUCTION COMPANY	41,535.60	1013612345 Expenditure Account (cdf)
75	28/05/2017	BEING STAMP DUTY IRO AG FERRERO CONST COM	36,307.00	1013528750 Main Expenditure Account
76	30/05/2017	STAMP DUTY	876,606.31	1012241333 State And Local Govt Joint Account(contracts)
77	31/05/2017	BEING 1% S/D PAID IRO EDIL BELMONTE LTD	24,804.08	1013612345 Expenditure Account (cdf)
78	31/05/2017	BEING 1% STAMP DUTY PAID IRO YANDUNA VENTURES	440,935.85	1013612345 Expenditure Account (cdf)
79	31/05/2017	SD IRO CGC NIG. LTD`	1,212,850.06	1013612345 Expenditure Account (cdf)

80	31/05/2017	SD IRO CGC. NIG .LTD	380,301.30	1013612345 Expenditure Account (cdf)
81	31/05/2017	SD IRO DATUM CONST.	364,430.51	1013612345 Expenditure Account (cdf)
82	1/6/2017	STAMP DUTY	288,419.18	1012241333 State And Local Govt Joint Account(contracts)
83	2/6/2017	BEING STAMP DUTY PAID	275,700.96	1013612345 Expenditure Account (cdf)
84	2/6/2017	STAMP DUTY	199,331.84	1013612345 Expenditure Account (cdf)
85	6/6/2017	STAMP DUTY	80,359.61	1013612345 Expenditure Account (cdf)
86	6/6/2017	STAMP DUTY	85,968.66	1013612345 Expenditure Account (cdf)
87	6/6/2017	STAMP DUTY	231,645.13	1013612345 Expenditure Account (cdf)
88	6/6/2017	STAMP DUTY	346,340.04	1012241333 State And Local Govt Joint Account(contracts)
89	6/6/2017	STAMP DUTY	85,968.66	1012241333 State And Local Govt Joint Account(contracts)
90	7/6/2017	BEING STAMP DUTY PAID IRO SIMS GLOBAL RESOURCES	274,281.52	1013612345 Expenditure Account (cdf)
91	7/6/2017	STAMP DUTY	428,667.76	1013612345 Expenditure Account (cdf)
92	9/6/2017	BEING STAMPN DUTY PAID	161,458.22	1013612345 Expenditure Account (cdf)
93	9/6/2017	STAMP DUTY	114,147.10	1013612345 Expenditure Account (cdf)
94	9/6/2017	STAMP DUTY	73,596.90	1013612345 Expenditure Account (cdf)
95	9/6/2017	STAMP DUTY	32,143.84	1013612345 Expenditure Account (cdf)
96	9/6/2017	STAMP DUTY	120,718.91	1012241333 State And Local Govt Joint Account(contracts)
97	13/06/2017	STAMP DUTY	201,562.40	1012241333 State And Local Govt Joint Account(contracts)
98	13/06/2017	STAMP DUTY	36,100.00	1012241333 State And Local Govt Joint Account(contracts)

99	14/06/2017	BEING STAMP DUTY PAID	276,171.34	1013612345 Expenditure Account (cdf)
100	14/06/2017	STAMP DUTY	583,116.47	1013612345 Expenditure Account (cdf)
101	4/7/2017	STAMP DUTY	143,624.09	1012241333 State And Local Govt Joint Account(contracts)
102	4/7/2017	STAMP DUTY	111,875.45	1013612345 Expenditure Account (cdf)
103	4/7/2017	SD IRO MASHASHA	98,645.75	1013612345 Expenditure Account (cdf)
104	4/7/2017	BEING 1% SD PAID IRO MESSRS HARAD NIG LTD	105,788.26	1013612345 Expenditure Account (cdf)
105	4/7/2017	BEING STAMP DUTY PAID IRO MOJAZ	71,833.45	1013612345 Expenditure Account (cdf)
106	6/7/2017	BEING STAMP DUTY PAID IRO LODIGIANI NIG LTD	346,855.50	1013612345 Expenditure Account (cdf)
107	10/7/2017	BEING 1% SD PAID IRO ALKASIM JANNA NIG LTD	153,117.05	1013612345 Expenditure Account (cdf)
108	11/7/2017	STAMP DUTY	147,450.94	1012241333 State And Local Govt Joint Account(contracts)
109	14/07/2017	1% SD PAID IRO CGC NIG LTD	1,639,462.89	1013612345 Expenditure Account (cdf)
110	14/07/2017	BEING 1% SD PAID IRO EMACS ENGINEERING CONSULT LTD	117,795.87	1013612345 Expenditure Account (cdf)
111	17/07/2017	STAMP DUTY	156,705.00	1013612345 Expenditure Account (cdf)
112	17/07/2017	BEING 1% SD PAID IRO GANAN CONSTRUCTION COMPANY LT	734,433.55	1013612345 Expenditure Account (cdf)
113	18/07/2017	BEING 1% SD PAID IRO H&M NIG LTD	1,161,468.00	1013612345 Expenditure Account (cdf)
114	18/07/2017	BEING 1% SD PAID IRO YAYARIN TUKUR NIG LTD	146,626.00	1013612345 Expenditure Account (cdf)
115	19/07/2017	STAMP DUTY	121,689.74	1012241333 State And Local Govt Joint Account(contracts)
116	24/07/2017	STAMP DUTY	22,791.85	0170301906 State University Retention Account
117	24/07/2017	STAMP DUTY	2,193.35	0170301906 State University Retention Account

118	26/07/2017	STAMP DUTY	144,716.85	1012241333 State And Local Govt Joint Account(contracts)
119	26/07/2017	STAMP DUTY	734,851.67	1012241333 State And Local Govt Joint Account(contracts)
120	27/07/2017	STAMP DUTY	231,766.89	1013612345 Expenditure Account (cdf)
121	27/07/2017	STAMP DUTY	2,094.75	1013612345 Expenditure Account (cdf)
122	27/07/2017	STAMP DUTY	103,055.92	1013612345 Expenditure Account (cdf)
123	27/07/2017	STAMP DUTY	132,872.37	1013612345 Expenditure Account (cdf)
124	27/07/2017	STAMP DUTY	79,383.72	1013612345 Expenditure Account (cdf)
125	28/07/2017	STAMP DUTY	906,819.03	1012241333 State And Local Govt Joint Account(contracts)
126	28/07/2017	STAMP DUTY	400.00	1012241333 State And Local Govt Joint Account(contracts)
127	28/07/2017	STAMP DUTY	6,901.47	1013612345 Expenditure Account (cdf)
128	28/07/2017	SD IRO MODANG INVESTMENT	66,978.82	1013612345 Expenditure Account (cdf)
129	2/8/2017	STAMP DUTY	437,060.00	1013612345 Expenditure Account (cdf)
130	4/8/2017	STAMP DUTY	173,679.00	1013612345 Expenditure Account (cdf)
131	4/8/2017	STAMP DUTY	110,476.19	1013612345 Expenditure Account (cdf)
132	8/8/2017	STAMP DUTY	426,932.10	1010714121 Subeb Marching Grant Account
133	8/8/2017	STAMP DUTY	426,932.10	1010714121 Subeb Marching Grant Account
134	8/8/2017	STAMP	216,600.00	1013612345 Expenditure Account (cdf)
135	8/8/2017	STAMP DUTY	1,600,232.72	1013612345 Expenditure Account (cdf)
136	9/8/2017	STAMP DUTISE	98,800.60	1010714121 Subeb Marching Grant Account

137	9/8/2017	STAMP D	122,500.87	1010714121 Subeb Marching Grant Account
138	14/08/2017	STAMP DUTY	1,114,302.86	1013612345 Expenditure Account (cdf)
139	14/08/2017	STAMP DUTY	474,163.50	1013612345 Expenditure Account (cdf)
140	15/08/2017	STAMP D	382,843.07	1010714121 Subeb Marching Grant Account
141	15/08/2017	STAMP D	113,243.99	1010714121 Subeb Marching Grant Account
142	15/08/2017	STAMP D	101,600.51	1010714121 Subeb Marching Grant Account
143	15/08/2017	STAMP D	128,944.09	1010714121 Subeb Marching Grant Account
144	15/08/2017	VAT	618,418.94	1011842537 Retention Account
145	16/08/2017	STAMP DUTY	153,599.18	1013612345 Expenditure Account (cdf)
146	18/08/2017	STAMP DUTY	146,104.39	1013612345 Expenditure Account (cdf)
147	18/08/2017	STAMP DUTY	152,022.61	1013612345 Expenditure Account (cdf)
148	21/08/2017	STAMP D	122,565.91	1010714121 Subeb Marching Grant Account
149	21/08/2017	STAMP D	98,800.03	1010714121 Subeb Marching Grant Account
150	21/08/2017	STAMP D	115,896.63	1010714121 Subeb Marching Grant Account
151	22/08/2017	STAMP DITY	56,586.75	1012241333 State And Local Govt Joint Account(contracts)
152	23/08/2017	STAMP D	128,168.70	1010714121 Subeb Marching Grant Account
153	23/08/2017	STAMP D	161,500.30	1010714121 Subeb Marching Grant Account
154	27/08/2017	STAMP DUTY	119,471.04	1013612345 Expenditure Account (cdf)
155	28/08/2017	STAMP DUTY	1,178,969.25	1012241333 State And Local Govt Joint Account(contracts)

156	28/08/2017	STAMP DUTY	252,175.01	1012241333 State And Local Govt Joint Account(contracts)
157	28/08/2017	STAMP DUTY	212,408.56	1012241333 State And Local Govt Joint Account(contracts)
158	30/08/2017	STAMP D	178,465.00	1010714121 Subeb Marching Grant Account
159	30/08/2017	STAMP D	194,018.44	1010714121 Subeb Marching Grant Account
160	12/9/2017	STAMP DUTY PF AL MAJEED CONST. COMP.	114,844.24	1013612345 Expenditure Account (cdf)
161	12/9/2017	STAMP DUTY	492,221.70	1012241333 State And Local Govt Joint Account(contracts)
162	13/09/2017	STAMP DUTY	295,640.00	1013612345 Expenditure Account (cdf)
163	13/09/2017	STAMP DUTY	191,954.25	1013612345 Expenditure Account (cdf)
164	13/09/2017	BUSINESS GOLG STAMP DUTY	41,589.33	1013612345 Expenditure Account (cdf)
165	13/09/2017	S.D IRO WAJAB CONSTRUCTION	131,961.50	1013612345 Expenditure Account (cdf)
166	13/09/2017	STAMP DUTY	460,821.09	1013612345 Expenditure Account (cdf)
167	13/09/2017	BEING STAMP DUTY PAID IRO WAJA BUILDING CONTR	389,035.20	1013612345 Expenditure Account (cdf)
168	20/09/2017	STAMP DUTY	308,107.60	1012241333 State And Local Govt Joint Account(contracts)
169	25/09/2017	STAMP DUTY	191,962.00	1013612345 Expenditure Account (cdf)
170	26/09/2017	STAMP DUTY	776,543.41	1010714121 Subeb Marching Grant Account
171	26/09/2017	STAMP DUTY	708,601.98	1010714121 Subeb Marching Grant Account
172	26/09/2017	STAMP DUTY	708,601.98	1010714121 Subeb Marching Grant Account
173	26/09/2017	STAMP D	776,543.41	1010714121 Subeb Marching Grant Account
174	27/09/2017	STAMP DUTY	380,741.91	1013612345 Expenditure Account (cdf)

175	27/09/2017	STAMP DUTY	198,403.45	1012241333 State And Local Govt Joint Account(contracts)
176	27/09/2017	DTAMP DUTY	194,995.39	1013612345 Expenditure Account (cdf)
177	29/09/2017	STAMP DUTY	955,559.62	1012241333 State And Local Govt Joint Account(contracts)
178	29/09/2017	STAMP DUTY	138,287.00	1012241333 State And Local Govt Joint Account(contracts)
179	3/10/2017	STAMP DUTY	174,451.99	1013612345 Expenditure Account (cdf)
180	3/10/2017	STAMP DUTY	128,259.55	1013612345 Expenditure Account (cdf)
181	4/10/2017	STAMP DUTY	369,365.35	1013612345 Expenditure Account (cdf)
182	4/10/2017	STAMP DUTY	162,765.58	1013612345 Expenditure Account (cdf)
183	6/10/2017	STAMP DUTY	390,005.24	1013612345 Expenditure Account (cdf)
184	7/10/2017	STAMP DUTY	154,739.45	1013612345 Expenditure Account (cdf)
185	8/10/2017	STAMP DUTY	294,148.25	1013612345 Expenditure Account (cdf)
186	10/10/2017	SD IRO CGC	1,826,018.95	1013612345 Expenditure Account (cdf)
187	11/10/2017	STAMP DUTY	87,257.64	1013612345 Expenditure Account (cdf)
188	11/10/2017	SD IRO MARB ENGINEERING	88,349.45	1013612345 Expenditure Account (cdf)
189	12/10/2017	SD IRO IGEE ENGR.	718,243.47	1013612345 Expenditure Account (cdf)
190	12/10/2017	SD IRO GERAWA NIG. LTD	3,385,493.85	1013612345 Expenditure Account (cdf)
191	13/10/2017	SD IRO SABON GARLIN	303,612.64	1013612345 Expenditure Account (cdf)
192	13/10/2017	SD IRO SABON GARIN YAYA	177,146.99	1013612345 Expenditure Account (cdf)
193	13/10/2017	SD IRO AL SABUR GLOBAL	153,855.19	1013612345 Expenditure Account (cdf)

194	13/10/2017	PAYMENT IRG STAMP DUTY	4,249,171.44	1013612345 Expenditure Account (cdf)
195	14/10/2017	SD IRO YANDUNA VENTURES	660,690.00	1013612345 Expenditure Account (cdf)
196	14/10/2017	PAYMENT IRG STAMP DUTY	137,209.02	1013612345 Expenditure Account (cdf)
197	15/10/2017	STAMP DUTY	423,222.91	1012241333 State And Local Govt Joint Account(contracts)
198	15/10/2017	STAMP DUTY	346,525.22	1012241333 State And Local Govt Joint Account(contracts)
199	15/10/2017	STAMP DUTY	100.00	1012241333 State And Local Govt Joint Account(contracts)
200	15/10/2017	STAMP DUTY	362,949.83	1012241333 State And Local Govt Joint Account(contracts)
201	15/10/2017	STAMP DUTY	955,559.62	1012241333 State And Local Govt Joint Account(contracts)
202	15/10/2017	STAMP DUTY	1,437,962.87	1012241333 State And Local Govt Joint Account(contracts)
203	24/10/2017	SD IRO SIMS GLOBAL	126,122.66	1013612345 Expenditure Account (cdf)
204	30/10/2017	PAYMENT INRS STAMP DUTY	60,642.54	1013612345 Expenditure Account (cdf)
205	3/11/2017	STAMP DUTY	79,639.44	1012241333 State And Local Govt Joint Account(contracts)
206	3/11/2017	BEING 1% SD PAID IRO BABAN DOKI GEN ENTR	613,237.80	1013612345 Expenditure Account (cdf)
207	3/11/2017	BEING 1% SD PAID IRO PULLAD GLOBAL CONSUL.LTD	43,541.29	1013612345 Expenditure Account (cdf)
208	3/11/2017	BEING 1% SD PAID IRO SIMS GLOBAL RESOURCE LTD	96,982.33	1013612345 Expenditure Account (cdf)
209	3/11/2017	BEING 1% SD PAID IRO DAD A.E NIG LTD	112,053.69	1013612345 Expenditure Account (cdf)
210	3/11/2017	BEING 1% SD PAID IRO MARB ENGINEERING AND MULTY SE	377,955.58	1013612345 Expenditure Account (cdf)
211	3/11/2017	BEING 1% SD PAID IRO R & PARTNER VENT	22,137.72	1013612345 Expenditure Account (cdf)
212	6/11/2017	STAMP DUTY	84,687.37	1012241333 State And Local Govt Joint Account(contracts)

213	6/11/2017	STAMP DUTY	181,889.12	1012241333 State And Local Govt Joint Account(contracts)
214	6/11/2017	BEING PAYMENT SD	94,982.19	1013612345 Expenditure Account (cdf)
215	6/11/2017	BEING 1% SD PAID IRO SIMS GLOBAL RESOURCE LTD	239,702.27	1013612345 Expenditure Account (cdf)
216	7/11/2017	BEING SD 1% PAID IRO SIMS GLOBAL RESOURCE LTD	92,120.00	1013612345 Expenditure Account (cdf)
217	10/11/2017	SD IRO PRESTIGE INT. STAMP DUTY	190,920.88	1013612345 Expenditure Account (cdf)
218	15/11/2017	STAMP DUTY	222,323.72	1012241333 State And Local Govt Joint Account(contracts)
219	15/11/2017	STAMP DUTY	33,250.00	1012241333 State And Local Govt Joint Account(contracts)
220	17/11/2017	STAMP DUTY	62,173.67	1012241333 State And Local Govt Joint Account(contracts)
221	17/11/2017	BEING 1% SD PAID IRO BABANDOKI GENERAL ENTERPRISE STAMP DUTY	134,400.00	1013612345 Expenditure Account (cdf)
222	20/11/2017	STAMP DUTY	240,978.90	1012241333 State And Local Govt Joint Account(contracts)
223	21/11/2017	STAMP DUTY	32,089.88	1012241333 State And Local Govt Joint Account(contracts)
224	22/11/2017	STAMP DUTY	113,434.64	1012241333 State And Local Govt Joint Account(contracts)
225	22/11/2017	BEING SD 1%NGALOMA GENERAL ENTERPRISES NIG LTD STAMP DUTY	957,030.50	1013612345 Expenditure Account (cdf)
226	23/11/2017	STAMP DUTY	269,838.99	1012241333 State And Local Govt Joint Account(contracts)
227	27/11/2017	SD IRO PRESTIGE INTEGRATED STAMP DUTY	382,824.37	1013612345 Expenditure Account (cdf)
228	28/11/2017	STAMP DUTY	210,507.68	1013612345 Expenditure Account (cdf)
229	28/11/2017	STAMP DUTY	1,750,543.59	1012241333 State And Local Govt Joint Account(contracts)

230	29/11/2017	STAMP DUTY	201,474.03	1013612345 Expenditure Account (cdf)
231	29/11/2017	STAMP DUTY	443,922.69	1013612345 Expenditure Account (cdf)
232	29/11/2017	STAMP DUTY	257,830.13	1013612345 Expenditure Account (cdf)
233	29/11/2017	STAMP DUTY	50,527.56	1013612345 Expenditure Account (cdf)
234	29/11/2017	STAMP DUTY	287,639.26	1012241333 State And Local Govt Joint Account(contracts)
235	30/11/2017	STAMP DUTY	1,447,392.15	1012241333 State And Local Govt Joint Account(contracts)
236	5/12/2017	STAMP DUTY	211,278.38	1013612345 Expenditure Account (cdf)
237	5/12/2017	STAMP DUTY	133,909.92	1013612345 Expenditure Account (cdf)
238	12/12/2017	STAMP DUTY	394,174.54	1013612345 Expenditure Account (cdf)
239	12/12/2017	STAMP DUTY	48,705.30	1013612345 Expenditure Account (cdf)
240	12/12/2017	STAMP DUTY	136,711.09	1013612345 Expenditure Account (cdf)
241	12/12/2017	STAMP DUTY	683,586.40	1013612345 Expenditure Account (cdf)
242	13/12/2017	SD IRO MARB ENGR & MULTI SERVICE STAMP DUTY	345,430.79	1013612345 Expenditure Account (cdf)
243	13/12/2017	BEING PAID IMPROVEMENT GARKI TOWN WATER SUPPLY STAMP DUTY	17,464.80	1013612345 Expenditure Account (cdf)
244	15/12/2017	STAMP DUTY	28,285.94	1013612345 Expenditure Account (cdf)
245	15/12/2017	BEING 1% STAMP DUTY PAID IRO SABO GARIN YAYA	295,532.29	1013612345 Expenditure Account (cdf)
246	17/12/2017	STAMP	462,241.66	1012241333 State And Local Govt Joint Account(contracts)
247	18/12/2017	STAMP DUTY	59,842.33	1013612345 Expenditure Account (cdf)

248	18/12/2017	STAMP DUTY	204,009.75	1013612345 Expenditure Account (cdf)
249	18/12/2017	STAMP DUTY	173,844.93	1013612345 Expenditure Account (cdf)
250	18/12/2017	STAMP DUTY	110,259.63	1013612345 Expenditure Account (cdf)
251	19/12/2017	STAMP	46,028.99	1012241333 State And Local Govt Joint Account(contracts)
252	19/12/2017	STAMP	690,846.74	1012241333 State And Local Govt Joint Account(contracts)
253	20/12/2017	STAMP DUTY	82,653.61	1012241333 State And Local Govt Joint Account(contracts)
254	20/12/2017	STAMP DUTY	14,956.37	1012241333 State And Local Govt Joint Account(contracts)
255	20/12/2017	STAMP DUTY	2,620,839.81	1012241333 State And Local Govt Joint Account(contracts)
256	21/12/2017	STAMP DUTY	86,407.14	1013612345 Expenditure Account (cdf)
257	21/12/2017	STAMP DUTY	167,342.08	1013612345 Expenditure Account (cdf)
258	21/12/2017	STAMP DUTY	961,067.15	1012241333 State And Local Govt Joint Account(contracts)
259	22/12/2017	STAMP DUTY	123,819.74	1013612345 Expenditure Account (cdf)
260	22/12/2017	STAMP DUTY	98,468.52	1012241333 State And Local Govt Joint Account(contracts)
261	22/12/2017	STAMP DUTY FOR THE CONSTRUCTION OF LINE DRAIN GALA	343,025.00	1013612345 Expenditure Account (cdf)
262	22/12/2017	STAMP DUTY	81,000.00	1013612345 Expenditure Account (cdf)
263	28/12/2017	STAMP DUTY	452,995.52	1012241333 State And Local Govt Joint Account(contracts)
264	28/12/2017	STAMP DUTY	435,962.38	1012241333 State And Local Govt Joint Account(contracts)
265	28/12/2017	BEING 1% STAMP DUTY PAID IRO 313 TEXTILE	497,700.00	1013612345 Expenditure Account (cdf)
266	29/12/2017	BEING PERCENT STAMP DUTY	102,086.67	1013612345 Expenditure Account (cdf)

267	29/12/2017	SD IRO AL HAMSAD INVEST. STAMP DUTY	383,200.42	1013612345 Expenditure Account (cdf)
268	29/12/2017	1% STAMP DUTY	11,480.00	1013297069 Student Registration Account
269	31/12/2017	STAMP DUTY	24,804.08	1012241333 State And Local Govt Joint Account(contracts)
270	31/12/2017	SD IRO STAMP DUTY	38,170.30	1013612345 Expenditure Account (cdf)
	TOTAL		80,662,080.00	

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17

Statement of capital expenditure

For the year ended 31st December, 2017

NOTES	DESCRIPTION	2017 REVISED ESTIMATES N	2017 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2016 ACTUALS (JAN. - DEC.) N
17.00	CONSOLIDATED CAPITAL EXPENDITURE	78,047,050,000	59,339,421,867.19	76.03	18,707,628,132.81	26,620,410,796.91
17.10	Economic Development Programmes					
17.11	Agricultural Development Programmes	11,507,397,000.00	4,622,539,076.66	40.17	6,884,857,923.34	773,996,131.86
17.12	Commerce And Industry	2,670,000,000.00	727,747,568.63	27.26	1,942,252,431.37	1,072,359,646.30

17.13	Energy	1,000,000,000.00	132,159,148.60	13.22	867,840,851.40	21,193,279.14
17.14	Roads And Transport Development	25,094,000,000.00	26,877,999,446.19	107.1	(1,783,999,446.19)	14,637,309,733.54
	SUB TOTAL	40,271,397,000.00	32,360,445,240.08	80.36	7,910,951,759.92	16,504,858,790.84
17.20	Social Development Programmes					
17.21	Education	16,630,303,000.00	13,141,225,535.85	79.02	3,489,077,464.15	5,782,830,597.13
17.22	Health, Social Welfare Development Programmes	6,995,000,000.00	3,811,811,490.27	54.49	3,183,188,509.73	1,553,503,286.12
17.23	Information & Communication Technology Programme	260,000,000.00	168,735,491.82	64.90	91,264,508.18	47,375,946.31
17.24	Water Supply And Sanitation	6,503,300,000.00	5,439,258,481.79	83.64	1,064,041,518.21	547,102,566.51
	SUB TOTAL	30,388,603,000.00	22,561,030,999.73	74.24	7,827,572,000.27	7,930,812,396.07
17.30	Regional Development Programmes					
17.31	Housing Development	1,206,000,000.00	495,649,281.02	41.10	710,350,718.98	292,505,289.73
17.32	Town And Country Planning	1,416,000,000.00	1,560,419,470.86	110.2	(144,419,470.86)	1,354,053,159.51
	SUB TOTAL	2,622,000,000.00	2,056,068,751.88	78.42	565,931,248.12	1,646,558,449.24
17.40	General Administrative Services & Programmes					
17.41	General Administrative Services	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
	SUB TOTAL	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
The Accompanied Notes are Integral Part of the Accounts						

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.11

Economic Development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
19000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES					
19000/5111/03	Field Crop Protection And Termite Control	25,000,000.00	56,994,550.00	227.98	(31,994,550.00)	11,102,500.00
19000/5111/05	Tree Crops And Horticultural Development	3,000,000.00	-	-	3,000,000.00	-
19000/5111/06	Fertilizer Procurement, Transport And Handling	1,051,703,000.00	321,287,130.49	30.55	1,333,226,127.08	410,670,024.00
19000/5111/08	Central Workshop And Farm Centre		-		-	-
19000/5111/09	Northern States Integrated Agric & Rural Devpt. Programme		-		-	-
19000/5112/01	Purchase Of Grains For Buffer Stock		-		-	-
19000/5112/02	Crop Rehabilitation Programme	20,000,000.00	5,790,000.00	28.95	14,210,000.00	-
19000/5112/04	Agricultural Mechanization		-		-	-
19000/5112/07	Work Bull Loan & Animal Traction Programme		-		-	-
19000/5112/21	Commercial Agriculture Projects (loan-financed)	5,000,000,000.00	128,168,775.00	2.56	(128,168,775.00)	-
19000/5112/23	Borehole - Based Minor Irrigation Scheme	528,297,000.00	8,821,878.34	1.67	21,178,121.66	-
19000/5112/24	Jahun And Other Medium Irrigation Schemes		-		-	3,000,000.00
19000/5112/25	Dredging Of Miga-kafin Hausa River		-		-	-
19000/5112/26	Rehabilitation Of Existing Surface Water Irrigation Schemes		-		-	-
19000/5112/28	Surface Water - Based Irrigation Agricultural Development Project (sibad-project)		-		-	-
19000/5113/10	Veterinary Clinics	4,000,000.00	-		4,000,000.00	-
19000/5113/11	Vetenirary Mobile Clinics		-		-	-
19000/5113/12	Disease Control And Eradication Scheme	30,000,000.00	16,125,651.05	53.75	13,874,348.95	33,167,668.00
19000/5113/13	Development / Maintenance Of Stock Routes		-		-	-

19000/5113/14	Hide And Skin Quality Improvement		-		-	-
19000/5113/16	Fodder Conservation		-		-	-
19000/5113/17	Livestock Investigation And Breeding Centres		-		-	-
19000/5113/18	Sheep And Goat Ranches (birniwa And Kazaure)		-		-	-
19000/5113/19	Fish Seedling Multiplication	5,000,000.00	493,000.00	9.86	4,507,000.00	-
19000/5113/20	Artisan Fisheries Development	7,397,000.00	-		10,000,000.00	-
19000/5113/22	Meat Inspection And Hygiene Centre	5,000,000.00	-		5,000,000.00	-
19000/5113/36	Avian Influenza Control Project	3,000,000.00	1,414,000.00	47.13	1,586,000.00	-
19000/5113/37	Agricultural Planning And Information System Development	7,000,000.00	1,572,000.00	22.46	5,428,000.00	12,881,000.00
	SUB TOTAL	6,689,397,000.00	540,666,984.88	8.08	1,255,846,272.69	470,821,192.00
19100	JARDA					
19100/5111/01	Integrated Agric. & Rural Development Programme (state A D P Programme)	3,919,000,000.00	3,952,498,977.13	100.85	(33,498,977.13)	
19100/5111/07	Islamic Development Financed Integrated Agriculture & Rural Development Project	400,000,000.00	6,660,000.00	1.67	393,340,000.00	-
19100/5112/02	National Food Security Programme		400,000.00		(400,000.00)	-
19100/5112/05	Sasakawa Agricultural Support Programme	48,000,000.00	78,556,160.00	163.66	(30,556,160.00)	
19100/5112/06	Food And Nutrition (agric. Related) Programme	6,000,000.00	-	-	6,000,000.00	-
	SUB TOTAL	4,373,000,000.00	4,038,115,137.13	92.34	334,884,862.87	-
19110	JIGAWA STATE AGRICULTURAL RESEARCH INSTITUTE					
19110/5111/01	Jigawa State Agricultural Research Institute Programme	85,000,000.00	2,423,120.00	2.85	82,576,880.00	
	SUB TOTAL	85,000,000.00	2,423,120.00	2.85	82,576,880.00	-
19120	FARMERS / HERDSMEN BOARD					
19120/5113/01	Development Of Farm Settlement And Grazing Reserves	100,000,000.00	40,591,334.65	40.59	59,408,665.35	100,708,824.57

19120/5113/02	Avian Influenza Control Project		-		-	
	SUB TOTAL	100,000,000.00	40,591,334.65	40.59	59,408,665.35	100,708,824.57
28000	MINISTRY OF ENVIRONMENT (FORESTRY)					
28000/5114/01	Forest Nurseries Development and Production of Seedings	220,000,000.00		-		
28700/5133/06	Development of Alternative Energy Sources	20,000,000.00	742,500.00	3.71		
	SUB TOTAL	240,000,000.00	742,500.00	0.31	-	-
28600	JISEPA					
28600/5114/02	Flood And Erosion Control Projects Maintenance	20,000,000.00		-		35,567,290.59
	SUB TOTAL	20,000,000.00	-	-	-	35,567,290.59
29200	DCDA					
29200/5114/01	Dutse Parks And Gardens And Environmental Sanitation Services					166,898,824.70
	SUB TOTAL	-	-		-	166,898,824.70
TOTAL FOR AGRICULTURAL DEVELOPMNENT PROGRAMMES		11,507,397,000.00	4,622,539,076.66	40.17	1,732,716,680.91	773,996,131.86

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.12

Economic Development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
21000	MINISTRY OF COMMERCE, INDUSTRIES AND CO-OPERATIVES					
21000/5121/01	Business Development Support Services	20,000,000.00	3,090,600.00	15.45	16,909,400.00	
21000/5121/02	Modernization Of Cottage Industry		-		-	
21000/5121/08	Establishment Of Paddy Rice And Sesame Seed		-		-	
21000/5122/04	Maigatari Trade - Free Zone Project	370,000,000.00	62,601,790.12	16.92	307,398,209.88	205,987,000.00
21000/5122/05	Major Markets Development	25,000,000.00	20,137,500.60	80.55	4,862,499.40	
21000/5122/09	Consumer Protection Committee Programme	10,000,000.00	4,433,500.00	44.34	5,566,500.00	
21000/5122/10	Tourism Promotion Programme	5,000,000.00	2,503,446.30	50.07	2,496,553.70	
	SUB TOTAL	430,000,000.00	92,766,837.02	21.57	337,233,162.98	205,987,000.00
21230	MINERAL RESOURCES DEVELOPMENT AGENCY					
21230/5123/01	Raw Materials Display Centre	10,000,000.00	3,939,000.00	39.39	6,061,000.00	
21230/5123/02	Solid Minerals Development		738,000.00		(738,000.00)	
	SUB TOTAL	10,000,000.00	4,677,000.00	46.77	5,323,000.00	-
49000	DIRECTORATE OF ECONOMIC EMPOWERMENT					
49000/5121/01	Poverty Alleviation Programme	730,000,000.00	620,461,398.01	84.99	109,538,601.99	638,498,000.00

	SUB TOTAL	730,000,000.00	620,461,398.01	84.99	109,538,601.99	638,498,000.00
15000	MINISTRY OF FINANCE					
15000/5122/01	Investment Fund	1,500,000,000.00	9,842,333.60	0.66	1,490,157,666.40	227,874,646.30
	SUB TOTAL	1,500,000,000.00	9,842,333.60	0.66	1,490,157,666.40	227,874,646.30
	TOTAL COMMERCE AND INDUSTRIES PROGRAMMES	2,670,000,000.00	727,747,568.63	485.71	1,942,252,431.37	1,072,359,646.30

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17. 13

Economic Development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
28700	ALTERNATIVE ENERGY FUND					
28700/5133/06	Development Of Alternative Energy Sources	20,000,000.00	20,490,000.00	102.45	(490,000.00)	
	SUB TOTAL	20,000,000.00	20,490,000.00	102.45	(490,000.00)	-
31200	RURAL ELECTRICITY BOARD					
31200/5131/01	New Rural Electrification Projects	850,000,000.00	28,580,544.97	3.36	621,419,455.03	851,945.08
31200/5131/02	Completion Of Ongoing Electrification Projects	38,000,000.00	14,937,646.81	39.31	23,062,353.19	

31200/5131/03	Maintenance / Upgrading Of Existing Electrification Projects	32,000,000.00	9,194,950.96	28.73	22,805,049.04	19,288,387.07
31200/5131/04	Purchase Of Project Vehicle, Plant And Equipment	50,000,000.00	45,277,872.13	90.56	4,722,127.87	
31200/5131/05	Rural Electricity Board (IPP) Projects	10,000,000.00	13,678,133.73	136.78	(3,678,133.73)	1,052,946.99
	SUB TOTAL	980,000,000.00	111,669,148.60	11.39	668,330,851.40	21,193,279.14
	TOTAL FOR ENERGY PROGRAMMES	1,000,000,000.00	132,159,148.60	13.22	667,840,851.40	21,193,279.14

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.14

Economic Development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
29230	URBAN DEVELOPMENT BOARD					
29230/5141/01	Construction And Maintenance Of Township Roads		238,539,816.77		(238,539,816.77)	2,459,488,193.27
	SUB TOTAL		238,539,816.77		(238,539,816.77)	2,459,488,193.27
31000	MINISTRY OF WORKS & TRANSPORT					
31000/5141/07	Hadejia - Guri - Kadira - Abunabo - Baturiya - K/hausa		211,934,560.25		(211,934,560.25)	
31000/5141/10	Construction Of Bridges And Major Culverts	50,000,000.00	174,854,791.66	349.71	(124,854,791.66)	148,145,865.14
31000/5141/13	Upgrading Of Rural (feeder) Roads	6,413,061,000.00	4,805,863,991.64	74.94	(2,305,863,991.64)	739,040,190.24
31000/5141/29	Road And Other Projects Consultancies	681,000,000.00	266,209,873.09	39.09	(206,209,873.09)	89,854,829.65
31000/5141/37	Babura - Yarkirya Road	200,000,000.00	158,553,273.14	79.28	41,446,726.86	
31000/5141/38	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	69,800,000.00	274,437,600.07	393.18	225,562,399.93	1,027,478,572.37
31000/5141/39	Unguwar Mani - Korayel - Gwiwa Road		-		-	
31000/5141/40	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	84,000,000.00	628,240,643.82	747.91	621,759,356.18	310,252,850.85
31000/5141/42	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	1,750,000,000.00	2,368,836,434.90	135.36	(368,836,434.90)	1,849,991,017.54
31000/5141/43	Babaldu - Wurno - Jangargari - Buji - Falgeri - Sagu Road		40,000,000.00		(40,000,000.00)	131,500,824.65

31000/5141/47	Maigatari - Birniwa Western By-pass Road (maigatari - Kongon Giwa, Maigarmaka -	2,760,000,000.00	1,987,240,882.29	72.00	(487,240,882.29)	2,029,728,037.06
31000/5141/48	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	2,497,760,000.00	1,189,606,345.31	47.63	813,248,202.00	2,321,068,273.97
31000/5141/49	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas	3,230,000,000.00	2,813,773,573.77	87.11	(2,053,773,573.77)	150,367,035.32
31000/5141/50	Andaza - Tsurma - Tinilbu - Kanwa - Atawni - Magama - Damatuwa - Gadewa Road	2,171,850,000.00	2,110,473,044.42	97.17	(610,473,044.42)	1,751,527,183.04
31000/5141/51	Kwalam - Bula - Dakawa - Gilima - Kamayen Mata - K/garba - Kaura - Kiri - Majiya		140,782,023.36		(140,782,023.36)	
31000/5141/52	Kijawal - Dabi Road	(195,000,000.00)	9,914,131.50	(5.08)	40,085,868.50	45,048,678.02
31000/5141/53	Dutse Airport Projects	350,000,000.00	556,256,346.56	158.93	(156,256,346.56)	219,870,970.94
31000/5141/54	Feeder Roads Projects	1,559,000,000.00	1,786,101,586.45	114.57	(621,101,586.45)	244,319,598.41
31000/5141/56	Bamaina - Zazika Road	574,000,000.00	347,491,113.74	60.54	(147,491,113.74)	
31000/5141/57	Kyarama - Kagadama - Gasakoli Road		92,122,783.22		7,877,216.78	609,392,053.30
31000/5141/59	State Capital Road Networks	94,529,000.00	1,876,597,136.55	1,985.21	1,123,402,863.45	346,281,278.98
31000/5141/60	Construction And Maintenance Of Township Road	1,839,000,000.00	4,403,280,748.61	239.44	396,719,251.39	
31000/5141/61	Kwanar Medi - Danzomo - Garki Road	50,000,000.00	32,056,299.20	64.11	167,943,700.80	
31000/5141/62	Girmbo - Gantsa - Sara Road	50,000,000.00	-	-	200,000,000.00	
31000/5141/63	Dutse - Madobi - Baranda - Waza - Sundumina With A Spur To Katanga - Dangoli Road	50,000,000.00	300,000,000.00	600.00	(100,000,000.00)	
31000/5141/64	Balago Dumadumin Toka Road	300,000,000.00	-	-	200,000,000.00	
31000/5141/65	Gudicin - Aguyaka Road	50,000,000.00	-	-	200,000,000.00	
31000/5322/12	Provision of Street Lights in Urban Centres	444,000,000.00		-		156,843,553.12

31000/5322/58	Dutse Street Lights	12,400,000.00				4,110,727.67
31000/5411/24	State Driving School	6,000,000.00				3,000,000.00
31000/5411/25	Zonal VIO Stations (establishments and operation)	2,500,000.00				
	SUB TOTAL	25,093,900,000.00	26,574,627,183.55	105.90	(3,536,772,636.24)	12,177,821,540.27
31220	JIGAWA ROADS MAINTENANCE AGENCY					
31220/5141/01	Special Roads Routine Maintenance	400,000,000.00	27,780,035.81	6.95	372,219,964.19	
31220/5141/02	Purchase And Refurbishing Of Roads Construction Plants And Equipment	65,000,000.00	37,052,410.06	57.00	27,947,589.94	
	SUB TOTAL	465,000,000.00	64,832,445.87	13.94	400,167,554.13	-
	TOTAL FOR ROAD AND TRANSPORT DEVELOPMENT PROGRAMMES	25,558,900,000.00	26,877,999,446.19	105.16	(3,375,144,898.88)	14,637,309,733.54

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.21

Social development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
22000	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY					
22000/5212/01	Senior Secondary Education	2,804,193,000.00	2,489,487,671.69	88.78	314,705,328.31	1,265,121,262.88
22000/5212/02	M. O. E Headquarters	194,000,000.00	2,859,570.00	1.47	191,140,430.00	4,514,053.66
	SUB TOTAL	2,998,193,000.00	2,492,347,241.69	83.13	505,845,758.31	1,269,635,316.54
22075	DUTSE MODEL / CAPITAL SCHOOL					
22075/5212/01	Dutse Model & Capital Schools Projects	98,000,000.00	-	-	98,000,000.00	
	SUB TOTAL	98,000,000.00	-	-	98,000,000.00	-
22200	STATE UNIVERSAL BASIC EDUCATION BOARD				-	
22200/5211/03	Universal Basic Education (primary And J S S)	8,050,000,000.00	8,953,243,294.22	111.22	(903,243,294.22)	3,379,220,000.00
22200/5211/04	Development Boarding Primary Schools		24,980,496.98			
22200/5211/05	Special Education Programme	25,000,000.00	506,000.00	2.02	24,494,000.00	23,569,153.10
22200/5211/06	Islamic / Quranic Education Programmes	390,000,000.00	-	-	390,000,000.00	
22200/5211/07	S U B E B Headquarters Projects	90,000,000.00	-	-	90,000,000.00	41,160,000.00
22200/5211/08	Food And Nutrition (education Related) Programme		-		-	
	SUB TOTAL	8,555,000,000.00	8,978,729,791.20	104.95	(398,749,294.22)	3,443,949,153.10
22206	BAMAINA ACADEMY					

22206/5211/01	Bamaina Academy (provision Of Structures And Facilities)	53,000,000.00	1,911,727.00	3.61	51,088,273.00	38,520,987.23
	SUB TOTAL	53,000,000.00	1,911,727.00	3.61	51,088,273.00	38,520,987.23
22210	SCIENCE & TECHNICAL EDUCATION BOARD					
22210/5212/01	Improvement And Expansion Of Existing Science Secondary Schools	360,000,000.00	59,404,841.69	16.50	300,595,158.31	11,649,825.62
22210/5212/02	Procurement Of Science & Technical Equipment	22,000,000.00	-	-	22,000,000.00	
22210/5212/04	Establishment / Upgrading Of Technical & Vocational Colleges		-		-	
	SUB TOTAL	382,000,000.00	59,404,841.69	15.55	322,595,158.31	11,649,825.62
22220	ISLAMIC EDUCATION BUREAU					
22220/5212/01	Islamic/quranic Education Programmes	496,000,000.00	304,420,321.22	61.38	191,579,678.78	
	SUB TOTAL	496,000,000.00	304,420,321.22	61.38	191,579,678.78	-
22230	JIGAWA STATE SCHOLARSHIP BOARD					
22220/5212/01	Special Expenditure (Scholarship Board)	25,000,000.00		-	25,000,000.00	
	SUB TOTAL	25,000,000.00	-	-	25,000,000.00	-
22240	JIGAWA STATE COLLEGE OF EDUCATION					
22240/5212/01	College Of Education (Projects And Programmes)	490,000,000.00	7,614,000.00	1.55	482,386,000.00	
	SUB TOTAL	490,000,000.00	7,614,000.00	1.55	482,386,000.00	-
22250	JIGAWA STATE POLYTECHNIC					
22250/5212/01	Jigawa State Polytechnic Projects	300,000,000.00	190,679,146.16	63.56	109,320,853.84	74,834,733.77
	SUB TOTAL	300,000,000.00	190,679,146.16	63.56	109,320,853.84	74,834,733.77
22260	JIGAWA STATE COLLEGE OF ISLAMIC LEGAL STUDIES					
22260/5212/01	College Of Islamic Legal Studies Programmes	135,000,000.00	65,737,086.93	48.69	69,262,913.07	83,861,010.43

	SUB TOTAL	135,000,000.00	65,737,086.93	48.69	69,262,913.07	83,861,010.43
22270	INSTITUTE OF INFORMATION TECHNOLOGY					
22270/5212/01	Institute For Information Technology Projects	130,000,000.00	50,422,782.92	38.79	79,577,217.08	1,927,869.05
	SUB TOTAL	130,000,000.00	50,422,782.92	38.79	79,577,217.08	1,927,869.05
22280	BINYAMINU USMAN POLYTECHNIC					
22280/5212/01	Binyaminu Usman Polytechnic Programmes	268,110,000.00	201,465,351.44	75.14	66,644,648.56	
	SUB TOTAL	268,110,000.00	201,465,351.44	75.14	66,644,648.56	-
22285	SULE LAMIDO UNIVERSITY, KAFIN-HAUSA					
22285/5212/01	Sule Lamido University (Projects And Programmes)	2,515,000,000.00	700,534,507.33	27.85	1,814,465,492.67	727,025,109.10
	SUB TOTAL	2,515,000,000.00	700,534,507.33	27.85	1,814,465,492.67	727,025,109.10
22300	AGENCY FOR MASS EDUCATION					
22300/5214/01	Adult And Non Formal Education	107,000,000.00	78,249,600.00	73.13	28,750,400.00	74,675,040.88
	SUB TOTAL	107,000,000.00	78,249,600.00	73.13	28,750,400.00	74,675,040.88
22310	LIBRARY BOARD					
22310/5211/01	Development Of Libraries	12,000,000.00	-	-	12,000,000.00	
	SUB TOTAL	12,000,000.00	-	-	12,000,000.00	-
22320	NOMADIC EDUCATION AGENCY					
22320/5211/01	Nomadic Education Programme	91,000,000.00	9,709,138.27	10.67	81,290,861.73	56,751,551.41
	SUB TOTAL	91,000,000.00	9,709,138.27	10.67	81,290,861.73	56,751,551.41
	TOTAL FOR EDUCATIONAL DEVELOPMENT PROGRAMMES	16,630,303,000.00	13,141,225,535.85	79.02	3,489,077,464.15	5,782,830,597.13

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Report of the Auditor General

Note: 17.22

**Social development programme
For the year ended 31st December, 2017**

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
24000	MINISTRY OF HEALTH					
24000/5221/04	Public Health Laboratory Dutse		295,627,340.68		(295,627,340.68)	
24000/5221/11	Rasheed Shekoni Specialist Hospital, Dutse	95,000,000.00	3,100,330.45	3.26	91,899,669.55	1,958,356.52
24000/5221/16	Free Maternal And Child Health Programme (Secondary Health Care)	180,000,000.00	143,810,882.71	79.89	36,189,117.29	19,743,714.62
24000/5221/19	Millennium Development Goals Community Health Insurance Programme	70,000,000.00	45,998,526.00	65.71	24,001,474.00	5,939,562.74
24000/5222/12	National Health Management Information Dbase Development	12,000,000.00	1,883,192.17	15.69	10,116,807.83	
24000/5222/13	Malaria Control Booster Programme	10,000,000.00	14,290,125.50	142.90	(4,290,125.50)	2,000,000.00
24000/5222/15	Establishment Of Health & Demographic Research Centre		-		-	
24000/5222/21	Hiv/aid Control Programme		-		-	
24000/5223/01	Improvement Of General Hospital	1,450,000,000.00	1,368,826,998.88	94.40	81,173,001.12	151,400,212.33
24000/5223/03	Ophthalmic Unit In Some General Hospitals	20,000,000.00	373,251,922.05	1,866.26	(353,251,922.05)	52,230,799.93
24000/5223/05	Psychiatric Hospital Kazaure	10,000,000.00	89,293,157.48	892.93	(79,293,157.48)	15,477,740.00
24000/5223/06	School Of Nursing B/kudu	70,000,000.00	3,000,000.00	4.29	67,000,000.00	46,001,567.20

24000/5223/07	School Of Health Technology Jahun	100,000,000.00	589,478.69	0.59	99,410,521.31	12,510,744.65
24000/5223/08	School Of Nursing Hadejia	150,000,000.00	66,094,365.30	44.06	83,905,634.70	65,024,359.75
24000/5223/09	Leprosy Referral And T. B. Hospital Hadejia	45,000,000.00	76,877,240.29	170.84	(31,877,240.29)	
24000/5223/10	Health System Development Project li Save One Million Lives (S O M L).	500,000,000.00	292,053,217.25	58.41	207,946,782.75	
24000/5223/14	Primary Eye Care Onchocerciasis	10,000,000.00	-		10,000,000.00	2,462,661.36
24000/5223/18	Jigawa State Drug Management Agency (J I M S O)		-		-	
24000/5223/20	Upgrading Of B/kudu, Hadejia And Kazaure General Hospitals	1,200,000,000.00	377,297,299.07	31.44	822,702,700.93	524,716,448.45
24000/5223/22	Establishment Of Community Midwifery School Babura	300,000,000.00	-		300,000,000.00	
	SUB TOTAL	4,222,000,000.00	3,151,994,076.52	74.66	1,070,005,923.48	899,466,167.55
25250	JIGAWA STATE SPORTS COUNCIL					
25250/5225/01	Stadium And Sports Development	200,000,000.00	245,770,619.47	122.89	(45,770,619.47)	75,206,175.10
25250/5225/02	Improvement Of Hadejia Township Stadium	10,000,000.00	-		10,000,000.00	
25250/5225/03	Improvement And Expansion Of Mini Stadia.		-		-	
	SUB TOTAL	210,000,000.00	245,770,619.47	117.03	(35,770,619.47)	75,206,175.10
25240	HISTORY & CULTURE BUREAU					
25240/5225/01	Archives And Reference Library	5,000,000.00	-		5,000,000.00	
	SUB TOTAL	5,000,000.00	-		5,000,000.00	-
39000	GUNDUMA HEALTH SYSTEM BOARD (JSPHCDA)					
39000/5221/09	Food And Nutrition Programme	300,000,000.00	18,750,350.00	6.25	281,249,650.00	

39000/5221/16	Free Maternal & Child Health Care Programme (Primary Health Care)		-		-	37,946,282.00
39000/5223/01	Up-grading Of Comprehensive Health Centres To General Hospitals		-		-	
39000/5223/02	Upgrading Of Primary Health Centres	1,430,000,000.00	15,573,731.90	1.09	1,414,426,268.10	469,952,811.66
39000/5223/03	Primary Health Care Programmes / Projects	196,000,000.00	135,000.00	0.07	195,865,000.00	43,896,849.81
39000/5223/04	Phcd Health System Programmes	12,000,000.00	-		12,000,000.00	970,000.00
39000/5223/06	Establishment Of Operational Research Unit		-		-	
39000/5223/07	Local Government Phc Management Offices		-		-	
39000/5223/08	Supplementary Immunization And M C H Programme	260,000,000.00	310,511,610.00	119.43	(50,511,610.00)	
	SUB TOTAL	2,198,000,000.00	344,970,691.90	15.69	1,853,029,308.10	552,765,943.47
20000	MINISTRY OF WOMEN AFFAIRS					
20000/5221/11	Food And Nutrition (gender Related) Programme		-		-	
20000/5224/02	Women Development Programme	202,000,000.00	56,333,902.38	27.89	145,666,097.62	26,065,000.00
20000/5225/01	Reformatory School K/hausa	5,000,000.00	-		5,000,000.00	
20000/5225/03	Child Development Programme	5,000,000.00	664,400.00	13.29	4,335,600.00	
20000/5225/04	Children Play Ground And Day Care Centre		1,450,000.00		(1,450,000.00)	
20000/5225/06	Planning Research & Statistics Programmes	12,000,000.00	-		12,000,000.00	
20000/5225/07	Renovation Of Girl-child Education Centre		-		-	
20000/5225/08	V V F Hostel Jahun	7,000,000.00	2,313,800.00	33.05	4,686,200.00	

20000/5225/09	Medical Social Welfare Offices		-		-	
	SUB TOTAL	231,000,000.00	60,762,102.38	26.30	170,237,897.62	26,065,000.00
20210	REHABILITATION BOARD					
20210/5225/01	Rehabilitation Programme	10,000,000.00	-		10,000,000.00	
20210/5225/02	Social Welfare Programmes		-		-	
	SUB TOTAL	10,000,000.00	-		10,000,000.00	-
28,600.00	JISEPA					
28600/5222/01	Environmental Health Programme	60,000,000.00	5,714,000.00	9.52	54,286,000.00	
	SUB TOTAL	60,000,000.00	5,714,000.00	9.52	54,286,000.00	-
11100	JIGAWA STATE AGENCY FOR THE CONTROL OF AIDS (JISACA)		-			
11100/5222/26	H I V / A I D S Control Programme	50,000,000.00	-		50,000,000.00	
18000/5225/04	Community Development Project	5,000,000.00	-		5,000,000.00	
	SUB TOTAL	55,000,000.00	-		55,000,000.00	-
20000/5225/10	Government Social Welfare Office	4,000,000.00	2,600,000.00	65.00	1,400,000.00	
	SUB TOTAL	4,000,000.00	2,600,000.00	65.00	1,400,000.00	-
	TOTAL FOR HEALTH DEVELOPMENT PROGRAMMES	6,995,000,000.00	3,811,811,490.27	54.49	3,183,188,509.73	1,553,503,286.12

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.23

Social development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
25000	MINISTRY OF INFORMATION, YOUTHS, SPORTS & CULTURE					
25000/5241/01	Public Enlightenment And Information Equipment	10,000,000.00	13,835,832.23	138.36	(3,835,832.23)	
25000/5241/05	N Y S C Permanent Orientation Camp		-		-	
25000/5242/02	State Television Project	55,000,000.00	54,899,659.59	99.82	100,340.41	43,096,422.51
25000/5242/03	Social Re-orientation & Mobilization Education, Information And Communication	3,000,000.00	-		3,000,000.00	
25000/5242/04	Arts Exhibition And Multimedia Censorship	4,000,000.00	-		4,000,000.00	
25000/5411/06	Ministry Of Information, Youths, Sports & Culture (Special Expenditure)		-		-	
	SUB TOTAL	72,000,000.00	68,735,491.82	95.47	3,264,508.18	43,096,422.51
25200	JIGAWA STATE BROADCASTING CORPORATION (RADIO)		-			
25200/5241/01	Jigawa State Broadcasting Corporation Project	70,000,000.00	-		70,000,000.00	4,279,523.80
	SUB TOTAL	70,000,000.00	-		70,000,000.00	4,279,523.80
25230	PRINTING PRESS					
25230/5241/01	Government Printing Press	118,000,000.00	100,000,000.00	84.75	18,000,000.00	
	SUB TOTAL	118,000,000.00	100,000,000.00	84.75	18,000,000.00	-

	TOTAL FOR INFORMATION AND COMMUNICATION TECHNOLOGY PROGRAMMES	260,000,000.00	168,735,491.82	64.90	91,264,508.18	47,375,946.31

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.24

Social development programme

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
30000	MINISTRY OF WATER RESOURCES					
30000/5252/08	Dutse Water Supply Scheme	500,000,000.00	525,599,638.68	105.12	(25,599,638.68)	6,887,475.00
30000/5252/10	Rehabilitation Of Existing Dams	3,300,000.00	-	-	100,000,000.00	3,992,297.54
30000/5252/11	Refurbishing And Purchase Of Utility Vehicles		-		-	
30000/5252/12	Hydro-metrological Stations		22,407,239.76		(22,407,239.76)	
30000/5252/13	Federal Govt Supported Third National Urban Water Sector Reform Programme	750,000,000.00	654,091,961.76	87.21	95,908,038.24	
30000/5252/17	W S S S R P Supported Water Projects	513,000,000.00	200,000,000.00	38.99	313,000,000.00	
30000/5252/18	Water Policy Planning And M&e Support	10,000,000.00	211,457,697.07	2,115	(201,457,697.07)	
	SUB TOTAL	1,776,300,000.00	1,613,556,537.27	90.84	259,443,462.73	10,879,772.54
30100	RURAL WATER SUPPLY AND SANITATION AGENCY					
30100/5251/01	Refurbishing And Purchase Of Utility Vehicle		3,454,920.41		(3,454,920.41)	
30100/5251/02	Installation Of Mechanical Equipment	20,000,000.00	124,020.42	0.62	19,875,979.58	11301750
30100/5251/03	Rural Water Supply And Sanitation Projects	2,182,000,000.00	2,000,080,773.02	91.66	181,919,226.98	26,373,490.77
30100/5251/04	Food And Nutrition (Wash Related) Programme		-		-	
	SUB TOTAL	2,202,000,000.00	2,003,659,713.85	90.99	198,340,286.15	37,675,240.77

30200	JIGAWA STATE WATER BOARD					
30200/5252/01	Shuwarin Water Supply Scheme	35,000,000.00	188,427,788.37	538.37	(153,427,788.37)	29,380,115.43
30200/5252/02	Water Supply To New Layouts And Low Cost Housing Estates.	10,000,000.00	25,339,247.61	253.39	(15,339,247.61)	1,798,856.19
30200/5252/03	Improvement Of Water Supply Scheme In Local Government Headquarters	604,000,000.00	97,052,516.11	16.07	506,947,483.89	
30200/5252/04	Reinforcement Of B/kudu And Kazaure Regional Water Suffly Schemes	20,000,000.00	9,492,641.01	47.46	10,507,358.99	
30200/5252/05	Rehabilitation Of Existing Water Supply Scheme	170,000,000.00	31,396,313.42	18.47	138,603,686.58	345,257,713.13
30200/5252/06	Refurbishing And Purchase Of Utility Vehicles	1,300,000.00	-	-	1,300,000.00	
30200/5252/07	Water Supply Laboratory		-		-	
30200/5252/08	Rehabilitation And Additional Boreholes To Existing Water Scheme.	50,000,000.00	374,459.66	0.75	49,625,540.34	5,248,658.33
	SUB TOTAL	890,300,000.00	352,082,966.18	39.55	538,217,033.82	381,685,343.08
30210	SMALL TOWN WATER SUPPLY AGENCY					
30210/5251/01	Power Connection To Water Supply Schemes	5,000,000.00	-	-	5,000,000.00	
30210/5252/02	Rehabilitation Of Existing Water Supply Scheme	64,000,000.00	30,125,669.20	47.07	1,874,330.80	65,018,348.53
30210/5252/03	Refurbishing And Purchase Of Utility Vehicles		-		-	
30210/5252/04	Reinforcement Of Trunk Mains And Improvement Of Raticulations	6,700,000.00	3,801,201.07	56.73	2,898,798.93	
30210/5252/05	Establishment Of New Motorised Water Schemes In Small Towns		12,827,828.61		19,172,171.39	
30210/5252/06	Installation Of Solar Based Power Plants	1,550,000,000.00	1,421,576,065.61	91.71	(171,576,065.61)	49,136,506.78
30210/5252/08	Asset Inventory	5,000,000.00	-	-	5,000,000.00	
30210/5252/09	S T O W A Water Policy Planning And M&E Support	4,000,000.00	1,628,500.00	40.71	2,371,500.00	2,707,354.81
	SUB TOTAL	1,634,700,000.00	1,469,959,264.49	89.92	(135,259,264.49)	116,862,210.12

	TOTAL FOR WATER SUPPLY AND SANITATION PROGRAMMES	6,503,300,000.00	5,439,258,481.79	83.64	860,741,518.21	547,102,566.51
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Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.31

Regional development programmes

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
10000	GOVERNMENT HOUSE					
10000/5311/03	New Government House	100,000,000.00	101,751,220.80	101.75	(1,751,220.80)	182,904,778.26
	SUB TOTAL	100,000,000.00	101,751,220.80	101.75	(1,751,220.80)	182,904,778.26
29000	MINISTRY OF LANDS & HOUSING					
29000/5311/02	Commissioners Residences	16,000,000.00	206,065,819.20	1,287.91	(190,065,819.20)	
	SUB TOTAL	16,000,000.00	206,065,819.20	1,287.91	(190,065,819.20)	-
29210	JIGAWA STATE HOUSING AUTHORITY					
29210/5311/01	Low Cost Housing Scheme	40,000,000.00	21,749,600.00	54.37	18,250,400.00	15,635,292.45
29210/5311/02	Commercial Lowcost Housing Scheme		1,651,092.45		(1,651,092.45)	150,000.00
	SUB TOTAL	40,000,000.00	23,400,692.45	58.50	16,599,307.55	15,785,292.45
37120	HIGH COURT OF JUSTICE					
37120/5311/01	High Court Judge Houses	45,000,000.00	48,709,484.10	108.24	(3,709,484.10)	
	SUB TOTAL	45,000,000.00	48,709,484.10	108.24	(3,709,484.10)	-
38000	STATE HOUSE OF ASSEMBLY					
38000/5311/01	Legislative Quarters / Speaker's And Deputy Speaker's Residences	800,000,000.00	-		800,000,000.00	59,882,221.59
38000/5311/04	Legislative Quarters / Residences		-		-	
	SUB TOTAL	800,000,000.00	-		800,000,000.00	59,882,221.59
29000	MINISTRY OF LANDS & HOUSING					

29000/5312/01	Construction Of SSG And Head Of Service Official Residences	160,000,000.00	72,738,969.93	45.46	77,261,030.07	990296.51
29000/5322/05	Land and Property Compensation					14,205,350.92
29000/5322/09	Systematic Land Registration and Management Information System					18,737,350.00
	SUB TOTAL	160,000,000.00	72,738,969.93	45.46	77,261,030.07	33,932,997.43
37100	JUDICIARY					
37130/5312/01	Construction Of Staff Houses For Shari'a Court Of Appeal		-		-	
37130/5312/04	Renovation Of Sharia Courts	45,000,000.00	42,983,094.54	95.52	2,016,905.46	
	SUB TOTAL	45,000,000.00	42,983,094.54	95.52	2,016,905.46	-
	TOTAL FOR HOUSING DEVELOPMENT PROGRAMMES	1,206,000,000.00	495,649,281.02	41.10	700,350,718.98	292,505,289.73

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.32

Regional development programmes

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
29000	MINISTRY OF LANDS & HOUSING					
29000/5322/04	Development Of Layouts And Acquired Lands	20,000,000.00	17,277,490.00	86.39	12,722,510.00	
29000/5322/05	Land And Property Compensation	500,000,000.00	588,622,725.83	117.72	(88,622,725.83)	232,484,247.75
29000/5322/06	Aerial Photography And Mapping	10,000,000.00	2,361,700.00	23.62	7,638,300.00	
29000/5322/07	Acquisition Of Lithographic And Survey Equipment	15,000,000.00	188,000.00	1.25	14,812,000.00	
29000/5322/08	Ministry Of Lands Headquarters And Zonal Land Registries		25,951,540.79		(25,951,540.79)	
29000/5322/09	Systematic Land Registration And Land Management Information System	325,600,000.00	79,668,762.14	24.47	245,931,237.86	18,737,350.00
	SUB TOTAL	870,600,000.00	714,070,218.76	82.02	166,529,781.24	251,221,597.75
29200	DUTSE CAPITAL DEVELOPMENT AUTHORITY (DCDA)					
29200/5114/01	Dutse Parks and Gardens and Environmental Sanitation Services					166,898,824.70
29200/5322/11	State Capital Development Projects	10,000,000.00	415,618,922.13	4,156	(405,618,922.13)	927,564,172.78
	SUB TOTAL	10,000,000.00	415,618,922.13	4,156	(405,618,922.13)	1,094,462,997.48
29230	URBAN DEVELOPMENT BOARD					
29230/5322/02	Master Plan For Urban Centres		-		-	
29230/5322/03	Refurbishing Of Plants & Vehicles	9,000,000.00	478,800.00	5.32	8,521,200.00	
29230/5322/08	Engineering Workshop		-		-	
29230/5321/04	Development Control Activities	70,000,000.00	-	-	70,000,000.00	8,368,564.28
	SUB TOTAL	79,000,000.00	478,800.00	0.61	78,521,200.00	8,368,564.28
31000	MINISTRY OF WORKS AND TRANSPORT					
31000/5322/12	Provision Of Street Lights In Urban Centres	444,000,000.00	349,886,668.02	78.80	110,113,331.98	

31000/5322/58	Dutse Street Lights	12,400,000.00	80,364,861.95	648.10	10,035,138.05	
	SUB TOTAL	456,400,000.00	430,251,529.97	94.27	120,148,470.03	-
	TOTAL FOR TOWN AND COUNTRY PLANNING PROGRAMMES	1,416,000,000.00	1,560,419,470.86	110.20	(40,419,470.86)	1,354,053,159.51

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 17.41

General administrative services & programmes

For the year ended 31st December, 2017

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
10000	GOVERNMENT HOUSE					
10000/5311/03	New Government House	100,000,000.00				791,163.63
10000/5411/02	Procurement Of Official And Utility Vehicles For Government Agencies	250,000,000.00	245,618,795.45	98.25	4,381,204.55	6,158,903.39
	SUB TOTAL	350,000,000.00	245,618,795.45	70.18	4,381,204.55	6,950,067.02
11000	DEPUTY GOVERNOR OFFICE					
11000/5411/02	New Deputy Governor's Office	28,000,000.00	73,698,263.10	263.21	(45,698,263.10)	31,189,167.36
	SUB TOTAL	28,000,000.00	73,698,263.10	263.21	(45,698,263.10)	31,189,167.36
11100	JIGAWA STATE AGENCY FOR THE CONTROL OF AIDS (JISACA)					
11000/5411/02	HIV/AIDS Control Programme	50,000,000.00				
	SUB TOTAL	50,000,000.00	-	-	-	-
12010	ADMINISTRATION & FINANCE DIRECTORATE					
12010/5322/08	Community Based Urban Development Project (former World Bank Supported Cbudp Had		-		-	8,313,103.19
12010/5411/01	Purchase And Refurbishing Of Vehicles		11,960,549.21			
12010/5411/03	Counterpart Funding Of Unicef Assisted Programmes	15,000,000.00	-		15,000,000.00	
12010/5411/04	Cabinet Office Projects (renovations, Furnishing And Extensions)	270,000,000.00	28,766,104.70	10.65	241,233,895.30	84,906,809.47
12010/5411/05	Administration & Finance (special Expenditure)	60,000,000.00	200,000,000.00	333.33	(140,000,000.00)	11,914,299.22
12010/5412/02	Unicef Assisted Programmes	40,070,000.00	-	-	40,070,000.00	

	SUB TOTAL	385,070,000.00	240,726,653.91	62.52	156,303,895.30	105,134,211.88
12100	SPECIAL SERVICES DIRECTORATE					
12100/5411/01	Provision Security Installations And Equipment	6,000,000.00	-		6,000,000.00	
	SUB TOTAL	6,000,000.00	-		6,000,000.00	
13000	CHIEFTANCY,RELIGIOUS AFFAIRS AND SHARIA IMPLEMENTATION					
13000/5411/01	Religious Affairs Projects	1,309,000,000.00	556,208,363.08	42.49	752,791,636.92	
	SUB TOTAL	1,309,000,000.00	556,208,363.08	42.49	752,791,636.92	
14000	OFFICE OF THE HEAD OF SERVICE					
14000/5411/02	Office Of The Head Of Service - General (state-wide) Special Expenditure Provision	20,000,000.00	16,794,600.00	83.97	3,205,400.00	
	SUB TOTAL	20,000,000.00	16,794,600.00	83.97	3,205,400.00	
14130	DIRECTORATE OF SALARY & PENSION ADMINISTRATION		-			
14130/5411/02	Salary And Pension Administration (special Expenditure)	3,430,000.00	-		3,430,000.00	
	SUB TOTAL	3,430,000.00	-		3,430,000.00	
14140	MANPOWER DEVELOPMENT INSTITUTE					
14140/5411/01	Manpower Development Institute Projects / Programme	500,000,000.00	309,017,889.54	61.80	190,982,110.46	180,943,768.32
	SUB TOTAL	500,000,000.00	309,017,889.54	61.80	190,982,110.46	180,943,768.32
15000	MINISTRY OF FINANCE AND ECONOMIC PLANNING					
15000/5122/01	Investment fund	1,500,000,000.00	-		1,500,000,000.00	
15000/5411/02	Treasury Computerization	5,000,000.00	-		5,000,000.00	
15000/5411/04	Ministry Of Finance (special Expenditure)	10,000,000.00	5,583,500.00	55.84	4,416,500.00	
	SUB TOTAL	1,515,000,000.00	5,583,500.00	0.37	9,416,500.00	
15200	BOARD OF INTERNAL REVENUE GENERAL					
15200/5411/01	Board Of Internal Revenue (headquarter And Area Offices)	25,000,000.00	21,368,875.00	85.48	3,631,125.00	
15200/5411/02	Security Documents	5,000,000.00	-		5,000,000.00	
15200/5411/03	Stamp Duty Machine	5,000,000.00	-		5,000,000.00	

	SUB TOTAL	35,000,000.00	21,368,875.00	61.05	13,631,125.00	
16000	BUDGET & ECONOMIC PLANNING DIRECTORATE					
16000/5411/01	Social And Economic Research	2,000,000.00	-		2,000,000.00	
16000/5411/02	Computerization Project	5,000,000.00	-		5,000,000.00	
16000/5411/03	Statistical Survey	6,000,000.00	-		6,000,000.00	
16000/5411/05	Sustainable Development Goals (sdgs) Programmes (coordination & Monitoring)	700,000,000.00	-		700,000,000.00	36,676,826.24
16000/5411/08	Socu Social Investment Programme Intervention Coordination	10,000,000.00	-		10,000,000.00	
16000/5412/06	Development Assistance State Counter-funding And Donor Coordination Activities	240,000,000.00	-		240,000,000.00	
16000/5412/07	E U / World Bank Supported State & Local Governance Reform Programme (S L O G O R)	250,000,000.00	569,395,336.02	227.76	(319,395,336.02)	
16000/5411/09	Food And Nutrition Programme (Co-ordination And Monitoring)		-		-	
	SUB TOTAL	1,213,000,000.00	569,395,336.02	46.94	643,604,663.98	36,676,826.24
	MINISTRY FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT					
18000/5225/04	Community Development Projects	5,000,000.00				
18000/5411/01	Ministry For Local Government Projects / Programmes	84,800,000.00	11,930,000.00	14.07	72,870,000.00	11,272,700.00
	SUB TOTAL	89,800,000.00	11,930,000.00	13.29	72,870,000.00	11,272,700.00
21250	STATE INVESTMENT PROMOTION AGENCY (INVESTJIGAWA)					
21250/5412/01	State Investment Promotion Agency Programme	2,000,000.00	-		2,000,000.00	
	SUB TOTAL	2,000,000.00	-		2,000,000.00	
22230	JIGAWA STATE SCHOLARSHIPS BOARD					
22230/5411/01	Special Expenditure (scholarship Board)	25,000,000.00	-		25,000,000.00	
	SUB TOTAL	25,000,000.00	-		25,000,000.00	

26000	MINISTRY OF JUSTICE					
26000/5411/01	Ministry Of Justice (special Expenditure)	20,000,000.00	10,516,291.93	52.58	9,483,708.07	
	SUB TOTAL	20,000,000.00	10,516,291.93	52.58	9,483,708.07	
31000	MINISTRY OF WORKS & TRANSPORT					
31000/5411/24	State Driving School	6,000,000.00	3,000,000.00	50.00	3,000,000.00	3,000,000.00
31000/5411/25	Zonal Vio Stations (establishment And Operation)	2,500,000.00	-		2,500,000.00	
	SUB TOTAL	8,500,000.00	3,000,000.00	35.29	5,500,000.00	3,000,000.00
31100	FIRE SERVICES DIRECTORATE					
31100/5411/02	Procurement Of Fire Fighting Equipment And Refurbishing Of Vehicles	15,000,000.00	4,126,000.00	27.51	10,874,000.00	
31100/5411/03	State Fire Service Headquarters	8,000,000.00	-		8,000,000.00	
	SUB TOTAL	23,000,000.00	4,126,000.00	17.94	18,874,000.00	
32000	OFFICE OF THE AUDITOR GENERAL					
32000/5411/01	Office For Resident Auditors	25,000,000.00	5,820,000.00	23.28	19,180,000.00	
	SUB TOTAL	25,000,000.00	5,820,000.00	23.28	19,180,000.00	
33000	DIRECTORATE OF LOCAL GOVERNMENT AUDIT					
33000/5411/01	Directorate Of Local Government Audit Programmes	18,250,000.00	18,963,035.00	103.91	(713,035.00)	
	SUB TOTAL	18,250,000.00	18,963,035.00	103.91	(713,035.00)	
35000	LOCAL GOVERNMENT SERVICE COMMISSION					
35000/5411/01	Local Government Service Commission (special Expenditure)	36,000,000.00	-		36,000,000.00	
	SUB TOTAL	36,000,000.00	-	-	36,000,000.00	
36000	STATE INDEPENDENT ELECTORAL COMMISSION					
36000/5411/01	State Independent Electoral Commission Headquarters	10,000,000.00	-		10,000,000.00	70,189,497.43
	SUB TOTAL	10,000,000.00	-	-	10,000,000.00	70,189,497.43
37100	JUDICIAL SERVICE COMMISSION					
37100/5411/01	Judicial Service Commission Headquarters	16,000,000.00	-		16,000,000.00	
	SUB TOTAL	16,000,000.00	-	-	16,000,000.00	

37120	HIGH COURT					
37120/5411/01	High Court Judges Houses	45,000,000.00				32,942,700.92
37120/5411/02	High Court Headquarters Dutse		-		-	
37120/5411/03	Magistrate Courts And Other Court Buildings (Rehabilitation)	10,000,000.00	9,958,928.46	99.59	41,071.54	
37120/5411/04	High Court Of Justice (special Expenditure)	152,000,000.00	97,810,000.00	64.35	54,190,000.00	
	SUB TOTAL	207,000,000.00	107,768,928.46	52.06	54,231,071.54	32,942,700.92
37130	SHARI'A COURT OF APPEAL					
37130/5312/04	Renovation of Sharia Courts	45,000,000.00	42,983,094.54	95.52	2,016,905.46	
37130/5411/02	Area Courts Structures	50,000,000.00	50,000.00	0.10	49,950,000.00	
37130/5411/03	Shari'a Court Of Appeal	123,000,000.00	853,887.01	0.69	122,146,112.99	
	SUB TOTAL	218,000,000.00	903,887.01	0.41	172,096,112.99	
38000	STATE HOUSE OF ASSEMBLY					
38000/5311/04	Legislative Quarters / Residences	800,000,000.00	-		-	59,882,221.59
38000/5411/02	House Of Assembly Projects	397,000,000.00	160,436,457.00	40.41	236,563,543.00	
	SUB TOTAL	1,197,000,000.00	160,436,457.00	13.40	236,563,543.00	59,882,221.59
	TOTAL FOR GENERAL ADMINISTRATION SERVICES PROGRAMMES	7,310,050,000.00	2,361,876,875.50	32.31	4,948,173,124.50	538,181,160.76

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 18

Internal loans

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	1,111,000,000.00		
2	MARCH	1,111,000,000.00		
3	APRIL	1,111,000,000.00		
4	MAY (TWO INFLOWS)	2,222,000,000.00		
5	JUNE	1,000,000,000.00		
6	JULY	1,000,000,000.00		1,390,000,000.00
7	AUGUST			2,780,000,000.00
8	SEPTEMBER	900,000,000.00		1,111,000,000.00
9	OCTOBER			1,111,000,000.00
10	NOVEMEBER	800,000,000.00	72.01	1,111,000,000.00
11	DECEMBER			1,111,000,000.00
	TOTAL	9,255,000,000.00	107.4	8,614,000,000.00

Jigawa State Government of Nigeria

Report of the Auditor General

note: 18.1

internal loans

For the year ended 31st December, 2017

CONDITIONAL BUDGET SUPPORT FACILITIES

S/N	MONTH	DATE	2017
1	JANUARY	31/01/2017	1,111,000,000.00
2	MARCH	07/03/2017	1,111,000,000.00
3	APRIL	07/04/2017	1,111,000,000.00
4	MAY	05/05/2017	1,111,000,000.00
5	MAY	26/05/2017	1,111,000,000.00
6	JUNE	30/06/2017	1,000,000,000.00
7	JULY	06/07/2017	1,000,000,000.00
8	SEPTEMBER	08/09/2017	900,000,000.00
9	NOVEMBER	24/11/2017	800,000,000.00
			9,255,000,000.00

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 19

External loans

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	78,934,189.22	527.89	14,952,875.00
2	FEBRUARY	320,000,000.00		
3	MARCH			
4	APRIL	3,000,000.00		
5	MAY	60,000,000.00		
6	JUNE			1,847,714.53
7	JULY	124,755,000.00		
8	AUGUST	201,801,000.00		
9	SEPTEMBER	166,001,816.00	1453.90	11,417,685.70
10	OCTOBER	150,000,000.00		
11	NOVEMBER	200,000,000.00		
12	DECEMBER	87,283,226.00		
	TOTAL	1,391,775,231.22	4932.18	28,218,275.23

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 19.1

External loans (fadama iii & ifad loans)

For the year ended 31st December, 2017

S/N	MONTH	PROGRAMME	2017
1	JANUARY-DEC 2017	FADAMA III	1,141,162,189.22
2	JANUARY-DEC 2017	IFAD	250,613,042.00
	TOTAL		1,391,775,231.22

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 20

Dividends received

For the year ended 31st December, 2017

DIVIDENDS RECEIVED

DESCRIPTION	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
DIVIDENDS RECEIVED FROM INVESTMENT	224,055.72	130.11	172,210.69

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 21

Public debt charges

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL PAYMENTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL PAYMENTS N
1	JANUARY	119,443,313.97	295.66	249,839,663.27
2	FEBRUARY	117,526,923.83	163.48	177,767,823.61
3	MARCH	117,526,923.83	111.10	105,789,121.73
4	APRIL	117,526,923.83	111.09	105,798,121.73
5	MAY	117,526,923.83	111.09	105,798,121.73
6	JUNE	117,526,923.83	110.87	106,008,542.42
7	JULY	117,526,923.83	111.09	105,798,121.73
8	AUGUST	115,706,419.55	96.87	119,443,313.97
9	SEPTEMBER	262,208,452.29	219.53	119,443,313.97
10	OCTOBER	262,208,452.29	219.53	119,443,313.97
11	NOVEMBER	262,208,452.29	219.53	119,443,313.97
12	DECEMBER	188,962,441.75	158.20	119,443,313.97

	TOTAL	1,915,899,075.12	123.29	1,554,031,086.07
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Jigawa State Government of Nigeria

Report of the Auditor General

Note: 21.1

Loan repayments (deductions at source)

For the year ended 31st December, 2017

LOAN REPAYMENTS (DEDUCTIONS AT SOURCE)

S/N	FOREIGN LOAN	EXCESS CRUDE LOANS	OTHER DEDUCTION	TOTAL DEDUCTIONS
1	29,470,718.38	89,972,595.59		119,443,313.97
2	27,554,328.24	89,972,595.59		117,526,923.83
3	27,554,328.24	89,972,595.59		117,526,923.83
4	27,554,328.24	89,972,595.59		117,526,923.83
5	27,554,328.24	89,972,595.59		117,526,923.83
6	27,554,328.24	89,972,595.59		117,526,923.83
7	27,554,328.24	89,972,595.59		117,526,923.83
8	25,733,823.96	89,972,595.59		115,706,419.55
9	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29
10	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29
11	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29
12	25,733,823.96	89,972,595.59	73,256,022.20	188,962,441.75
TOTAL	323,465,807.62	1,079,671,147.08	512,762,120.42	1,915,899,075.12

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 22

Cash accounts balances

For the year ended 31st December, 2017

S/N	NAME OF MDAs	REVENUE ACCOUNT		REMARKS
		CASH	BANK	
1	JUDICIAL SERVICE COMMISSION		25,000.00	
2	MINISTRY OF JUSTICE		72,740,103.33	
3	SULE LAMIDO UNIVERSITY KAFIN HAUSA		1,381,269.61	
4	OFFICE OF THE AUDITOR GENERAL		440,000.00	
5	SHARIA COURT OF APPEAL		2,662,336.04	
6	JIGAWA STATE PRINTING PRESS		3,517,600.00	
7	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		581,550.00	
8	GENERAL HOSPITAL GUMEL		10,296.99	REVENUE
9	JIGAWA STATE POLYTECHNIC		10,099.01	
10	CIVIL SERVICE COMMISSION		190,000.00	
11	JIGAWA ENVIRONMENTAL PROTECTION AGENCY		506,000.00	
12	PRIMARY HEALTH CENTRE GUMEL		8,820,264.00	
13	MINISTRY OF EDUCATION		2,979,500.00	
14	HIGH COURT DUTSE		5,799,891.00	
15	GUNDUMA HEALTH COUNCIL DUTSE		9,497.60	
16	PRIMARY HEALTH CENTRE KIYAWA		123,000.00	
17	DUTSE GENERAL HOSPITAL		65,883.14	
18	OFFICE OF THE HEAD OF SERVICE		140,000.00	
19	MANPOWER DEVELOPMENT INSTITUTE		8,282.51	
20	DIRECTORATE OF FIRE SERVICE		537,000.00	
21	MINISTRY OF WORKS & TRANSPORT		7,056,900.00	
22	LOCAL GOVERNMENT SERVICE COMMISSION		389,859.87	
23	DIRECTORATE OF MANPOWER		25,000.00	

24	MINISTRY OF ENVIRONMENT		2,069,800.00	
25	JIGAWA STATE HOUSING AUTHORITY		3,504,631.62	
26	MINISTRY OF LAND AND HOUSING		26,905,830.26	
27	URBAN DEVELOPMENT BOARD		137,999,616.00	
28	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)		29,218,560.69	
29	STATE UNIVERSAL BASIC EDUCATION BOARD		37,191,088.20	REVENUE
30	JIGAWA STATE WATER BOARD		51,751.85	
31	COLLEGE OF LEGAL STUDIES		723,171.71	
32	BABURA GENERAL HOSPITAL		66,198.83	
33	RINGIM GENERAL HOSPITAL		145,717.39	
34	RURAL WATER SUPPLY AND SANITATION AGENCY		4,473.44	UNICEF
35	SMALL TOWNS WATER SUPPLY AGENCY		7,783.79	
36	ACCOUNTANT GENERAL (CAR LOAN)		9,210,000.00	
37	COUNCIL AFFAIRS DIRECTORATE		3,350,181.10	
38	PILGRIMS WELFARE BOARD		6,628,500.00	
39	RASHEED SHEKONI SPECIALIST HOSP.		84,845.00	
40	PRIMARY HEALTH CENTRE SAGU		30,204.81	
41	COLLEGE OF NURSING		7,458,347.50	
42	DUE PROCESS AND PROJECT MONITORING BEREAU		1,921,000.00	
43	MINISTRY OF EDUCATION		2,979,500.00	
44	JIGAWA STATE SPORT COUNCIL		170,000.00	
45	GENERAL HOSPITAL KAZAURE		53,376.59	
46	INFORMATICS INSTITUTE KAZAURE		7,928,729.87	
47	PRIMARY HEALTH CENTRE BASIRKA		400.00	
48	PRIMARY HEALTH CENTRE GALAMBI		6,699.60	
49	PRIMARY HEALTH CENTRE GWARAM		300.00	
50	GWARAM COTTAGE HOSPITAL		6,203.81	
51	SCHOOL OF MIDWIFE B/KUDU		2,023,616.50	
52	SCHOOL OF MIDWIFE B/KUDU		3,000,000.00	
53	PRIMARY HEALTH CENTRE HEADQUARTER		56,240,031.43	UNICEF
54	MINISTRY FOR LOCAL GOVERNMENT		82,000.00	GENERAL
55	SCIENCE TECHNICAL SCHOOL BOARD		302,000.00	
56	MINISTRY OF COMMERCE		4,368,500.00	

57	SULE LAMIDO UNIVERSITY KAFIN HAUSA		2,081,092.58	STUDENTS
58	JIGAWA STATE COLLAGE OF EDUCATION GUMEL		190,209.11	
59	BILYAMINU USMAN POLY HADEJIA		23,373,572.00	
	TOTAL RAVENUE ACCOUNTS		477,397,266.78	
S/N	NAME OF MDAs	RECURRENT ACCOUNT		REMARKS
		CASH	BANK	
1	DUTSE MODEL INTERNATIONAL SECHOOL		1,043,126.43	
2	JUDICIAL SERVICE COMMISSION		4,779.36	
3	DIRECTORATE OF BUDGETAND ECONOMIC PLANNING		603,428.16	
4	MINISTRY OF JUSTICE		924.95	
5	SULE LAMIDO UNIVERSITY KAFIN HAUSA		9,154,835.81	GENERAL
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA		7,930,785.14	OVERHEAD
7	COTTAGE HOSPITAL BULANGU		150,738.69	
8	GENERAL HOSPITAL K/HAUSA		44,422.68	
9	OFFICE OF THE AUDITOR GENERAL		1,248.92	
10	SHARIA COURT OF APPEAL		23,244,217.38	
11	JUSTICE SECTOR REFORM		2,538.91	
12	LIASON OFFICE ABUJA		2,139,442.37	
13	LIASON OFFICE LAGOS		290.49	
14	LIASON OFFICE KANO		1,467.61	
15	JIGAWA STATE PRINTING PRESS		740.66	
16	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		497,175.19	
17	MDG			MDG
18	PRIMARY HEALTH CENTRE MALAM MADORI		35.40	
19	PRIMARY HEALTH CENTRE GARKI		1,780.75	
20	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GARKI		833.36	
21	PRIMARY HEALTH CENTRE MAIGATARI		2,576.00	UNICEF & SOMF
22	GENERAL HOSPITAL GUMEL		5,582.78	
23	AGENCY FOR NOMADIC EDUCATION		872.19	
24	JIGAWA STATE COLLAGE OF EDUCATION GUMEL		150,103.69	
25	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	466,344,646.43	740.66	466.00

26	JIGAWA STATE POLYTECHNIC		30,254,879.36	
27	CIVIL SERVICE COMMISSION		2,830.14	
28	JIGAWA ENVIRONMENTAL PROTECTION AGENCY		41,619.71	
29	REHABILITATION BOARD		14,762,952.18	
30	PRIMARY HEALTH CENTRE GUMEL		499.72	
31	LIBRARY BOARD		151,641.05	
32	JIGAWA AGENCY FOR THE CONTROL OF AIDS		698.08	
33	JIGAWA AGENCY FOR THE CONTROL OF AIDS		85,505.17	
34	HIGH COURT DUTSE		17,950,382.42	
35	AGENCY FOR MASS		4,355.71	
36	MINISTRY OF INFORMATION		5,998.29	
37	HISTORY AND CULTURE		1,064.93	
38	SOLID AND MINERALS		1,835.02	
39	ALTERNATIVE ENERGY		2,802.52	
40	FARMERS AND HARDSMEN BOARD		532.70	
41	CONSUMER PROTECTION		1,063,454.06	
42	PRIMARY HEALTH CENTRE JAHUN		260,730.30	
43	GENERAL HOSPITAL JAHUN		251,712.07	
44	COLLEGE OF HEALTH TECHNOLOGY JAHUN		4,173.15	
45	GENERAL HOSPITAL HADEJIA		266,709.65	
46	BILYAMINU USMAN POLY HADEJIA		191,917.74	
47	BILYAMINU USMAN POLY HADEJIA		10,583,520.46	
48	CHIEFTANCY AND SHARI'A IMPLEMENTATION		1,024,928.14	
49	SECTERARY TO THE STATE GOVERNMENT		53,799,627.86	
50	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GAGARAWA		214.90	
51	PRIMARY HEALTH CARE DEVELOPMENT AGENCY SULE TANKARKAR		2,781.05	
52	LOCAL GOVT. AUDITOR GENERAL		27,296,650.37	
53	TB AND LEPROSY CONTROL		4,331.00	
54	PRIMARY HEALTH CENTRE HADEJIA		2,976.01	
55	PRIMARY HEALTH CENTRE KAUGAMA		9,122.99	
56	BAMAINA ACADEMY		992.49	
57	PRIMARY HEALTH CENTRE KIYAWA		2,300.42	
58	PRIMARY HEALTH CENTRE KIYAWA		2,657.15	
59	DUTSE GENERAL HOSPITAL		250,137.49	

60	OFFICE OF THE HEAD OF SERVICE		4,977.95	
61	RURAL ELECTRICITY BOARD		405,201.89	
62	JIGAWA AGRICULTURAL AND RURAL DEVELOPMENT AGENCY		3,921,224.85	
63	DIRECTORATE OF FIRE SERVICE		3,398.98	
64	DIRECTORATE OF SALARY & PENSION		83,163,014.44	
65	SCHOLARSHIP BOARD		18,304.39	
66	OFFICE OF THE ACCOUNTANT GENERAL		3,577.25	
67	BOARD OF INTERNAL REVENUE SERVICE		637,369.16	
68	MINISTRY OF WORKS & TRANSPORT		662,304.25	
69	DIRECTORATE FOR GUIDANCE AND COUNSELLING		706.00	
70	LOCAL GOVERNMENT SERVICE COMMISSION		38,503,383.62	
71	DIRECTORATE OF ESTABLISHMENT		14,870.36	
72	DIRECTORATE OF MANPOWER		10,839.50	
73	STATE INDEPENDENT ELECTORAL COMMISSION		1,559,599.16	
74	MINISTRY OF ENVIRONMENT		4,449,325.15	
75	JIGAWA STATE TELEVISION		56,314.75	
76	JIGAWA STATE HOUSING AUTHORITY		572,447.52	
77	MINISTRY OF LAND AND HOUSING		17,474,253.97	
78	MINISTRY OF WOMEN AFFAIRS		843,641.94	
79	REPA		8,194.77	
80	URBAN DEVELOPMENT BOARD		19,648.08	
81	DUTSE CAPITAL DEVELOPMENT AUTHORITY		7,888.91	
82	GURI PRIMARY HEALTH CARE OFFICE		5,195.50	
83	BIRNIWA GENERAL HOSPITAL		182.34	
84	BIRNIWA PRIMARY HEALTH CARE OFFICE		259,920.51	
85	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)		9,353.36	
86	STATE UNIVERSAL BASIC EDUCATION BOARD		17,064,892.94	
87	STATE UNIVERSAL BASIC EDUCATION BOARD		91,354,951.14	
88	JIGAWA STATE WATER BOARD		2,899,115.47	
89	MINISTRY OF WATER RESOURCES		53,535,943.99	
90	COLLEGE OF LEGAL STUDIES		6,580,238.35	
91	TAURA PRIMARY HEALTH CENTRE		101,933.80	
92	BABURA GENERAL HOSPITAL		6,096,989.57	
93	BABURA GENERAL HOSPITAL		250,000.00	

94	PRIMARY HEALTH CARE DEVELOPMENT AGENCY BABURA		269,278.42	
95	SPECIAL SERVICES DIRECTORATE		1,710.72	
96	RINGIM GENERAL HOSPITAL		251,679.27	
97	PRIMARY HEALTH CENTRE RINGIM		187.65	
98	RURAL WATER SUPPLY AND SANITATION AGENCY		7,807.50	UNICEF
99	SMALL TOWNS WATER SUPPLY AGENCY		7,783.79	
100	STATE EDUCATIONAL INSPECTORATE AND MONITORING UNIT		9,920.61	
101	KADUNA LIASON OFFICE		6,099.43	
102	ACCOUNTANT GENERAL (CAR LOAN)		57,931,454.39	
103	COUNCIL AFFAIRS DIRECTORATE		1,244.10	
104	GOVERNMENT HOUSE		8,601.34	
105	ISLAMIC EDUCATION BEREAU		23,105,079.09	
106	PRIMARY HEALTH CENTRE DUTSE		9,447.60	
107	PILGRIMS WELFARE BOARD		2,146.97	
108	RASHEED SHEKONI SPECIALIST HOSP.		3,117,377.77	
109	FARMERS HARDSMEN BOARD		532.70	
110	DIRECTORATE OF PROTOCOL		1,721.53	
111	MINISTRY OF HEALTH		136,102,478.24	
112	HOUSE OF ASSEMBLY		118,785,201.55	
113	PRIMARY HEALTH CENTRE SAGU		44.80	
114	COLLEGE OF NURSING		204,292.98	
115	OFFICE OF THE PROVOST B/KUDU		1,000,758.00	
116	DUE PROCESS AND PROJECT MONITORING BEREAU		1,562,025.83	
117	GENERAL HOSPITAL BIRNIN KUDU		125,354.18	
118	PRIMARY HEALTH CARE OFFICE BIRNIN KUDU		262,771.50	
119	MINISTRY OF EDUCATION		97,993,094.54	
120	JIGAWA STATE SPORT COUNCIL		1,692,531.69	
121	GENERAL HOSPITAL KAZAURE		7,995,038.08	
122	PRIMARY HEALTH CENTRE RONI		1,444.91	
123	PRIMARY HEALTH CENTRE GWIWA		1,524.32	
124	PRIMARY HEALTH CENTRE YANKWASHI		1,037.05	
125	PSYCHIATRIC HOSPITAL		45.69	
126	RESEARCH INSTITUTE KAZAURE		799.22	
127	INFORMATICS INSTITUTE KAZAURE		367,907.01	

128	PRIMARY HEALTH CARE OFFICEA KAZAURE		568.87	
129	STATE EMERGENCY MANAGEMENT AGENCY		372,053.09	
130	DIRECTORATE OF ECONOMIC EMP.		10,268.03	
131	PRIMARY HEALTH CENTRE BASIRKA		1,460.20	
132	PRIMARY HEALTH CENTRE GALAMBI		1,913.92	
133	PRIMARY HEALTH CENTRE GWARAM		103,154.03	
134	GWARAM COTTAGE HOSPITAL		151,134.53	
135	SCHOOL OF MIDWIFE B/KUDU		206,233.78	
136	PRIMARY HEALTH CENTRE HEADQUARTER		98,410.96	UNICEF
137	PRIMARY HEALTH CENTRE KAFIN HAUSA		226,323.65	
138	PRIMARY HEALTH CENTRE BUJI		350,616.44	
139	PRIMARY HEALTH CENTRE AUYO		261,042.55	
140	DEPUTY GOVERNOR OFFICE		14,893,982.22	
141	MINISTRY FOR LOCAL GOVERNMENT		76,515,242.97	DISBURSEMENT
142	MINISTRY FOR LOCAL GOVERNMENT		21,356,038.01	GENERAL
143	SCIENCE TECHNICAL SCHOOL BOARD		3,344,049.35	
144	MINISTRY OF COMMERCE		1,107.64	
	TOTAL RECURRENT ACCOUNTS		1,102,490,448.45	
1	MDG		42,768,595.78	MDG
2	PRIMARY HEALTH CENTRE MAIGATARI		13,649,000.00	UNICEF & SOMF
3	STATE UNIVERSAL BASIC EDUCATION BOARD		1,918,783,783.78	UBA
4	RURAL WATER SUPPLY AND SANITATION AGENCY		27,448,120.81	UNICEF
5	PRIMARY HEALTH CENTRE HEADQUARTER		56,240,031.43	UNICEF
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA		133,881,737.93	GENERAL
7	SULE LAMIDO UNIVERSITY KAFIN HAUSA		145,552,204.82	2% MAIN
8	BILYAMINU USMAN POLY HADEJIA		20,585,737.18	
9	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY		427,361,285.22	
	TOTAL CAPITAL ACCOUNT		2,786,270,496.95	
	SUMMARY			
1	CAPITAL EXPENDITURE		2,786,270,496.95	
2	RECURRENT EXPENDITURE		1,102,490,448.45	
3	REVENUE		477,397,266.78	

	TOTAL	4,366,158,212.18	
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Jigawa State Government of Nigeria

Report of the Auditor General

Note: 22.1

Cash accounts balances

For the year ended 31st December, 2017

S/N	NAME OF MDAs	REVENUE ACCOUNT		REMARKS
		2017	2016	
1	DUTSE MODEL INTERNATIONAL SCHOOL		3,353,290.68	
2	JUDICIAL SERVICE COMMISSION	25,000.00	34,000.00	
3	MINISTRY OF JUSTICE	72,740,103.33	14,892,149.78	
4	SULE LAMIDO UNIVERSITY KAFIN HAUSA	1,381,269.61	237,452.69	
5	COTTAGE HOSPITAL BULANGU		7,868.45	
6	GENERAL HOSPITAL K/HAUSA		4,231.80	
7	OFFICE OF THE AUDITOR GENERAL	440,000.00		
8	SHARIA COURT OF APPEAL	2,662,336.04	176,105.00	
9	JIGAWA STATE PRINTING PRESS	3,517,600.00	3,270,000.00	
10	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	581,550.00	453,257.36	
11	PRIMARY HEALTH CENTRE GARKI		10,900.00	
12	PRIMARY HEALTH CENTRE MAIGATARI		15,250.00	
13	GENERAL HOSPITAL GUMEL	10,296.99	99,992.99	REVENUE
14	AGENCY FOR NOMADIC EDUCATION		54,500.00	
15	JIGAWA STATE COLLEGE OF EDUCATION GUMEL		109,394,745.00	
16	JIGAWA STATE POLYTECHNIC	10,099.01		
17	CIVIL SERVICE COMMISSION	190,000.00	200,000.00	
18	JIGAWA ENVIRONMENTAL PROTECTION AGENCY	506,000.00	354,600.00	
19	PRIMARY HEALTH CENTRE GUMEL	8,820,264.00	31,890.00	
20	AGENCY FOR MASS EDUCATION		12,000.00	
21	MINISTRY OF EDUCATION	2,979,500.00		
22	HIGH COURT OF JUSTICE	5,799,891.00	7,005,731.00	

23	HISTORY AND CULTURE BUREAU		167,000.00	
24	GENERAL HOSPITAL JAHUN		3,434.90	
25	GUNDUMA HEALTH COUNCIL DUTSE	9,497.60		
26	PRIMARY HEALTH CENTRE KIYAWA	123,000.00	20,800.00	
27	DUTSE GENERAL HOSPITAL	65,883.14	39,844.97	
28	OFFICE OF THE HEAD OF SERVICE	140,000.00		
29	MANPOWER DEVELOPMENT INSTITUTE	8,282.51	9,784.14	
30	SCHOLARSHIP BOARD		9,744.34	
31	DIRECTORATE OF FIRE SERVICE	537,000.00		
32	MINISTRY OF WORKS & TRANSPORT	7,056,900.00	24,791,000.00	
33	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY		4,599,359.76	
34	JIGAWA STATE TELEVISION		477,011.30	
35	DUTSE CAPITAL DEVELOPMENT AUTHORITY		210,000.00	
36	GURI PRIMARY HEALTH CARE OFFICE		29,528.00	
37	ISLAMIC EDUCATION BEREAU		750,000.00	
38	LOCAL GOVERNMENT SERVICE COMMISSION	389,859.87		
39	DIRECTORATE OF MANPOWER	25,000.00		
40	MINISTRY OF ENVIRONMENT	2,069,800.00	53,500.00	
41	JIGAWA STATE HOUSING AUTHORITY	3,504,631.62	38,864,962.93	
42	JIGAWA STATE HOUSING AUTHORITY	26,905,830.26		
43	URBAN DEVELOPMENT BOARD	137,999,616.00	8,694,000.00	
44	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)	29,218,560.69	825,022.34	
45	STATE UNIVERSAL BASIC EDUCATION BOARD	37,191,088.20	16,462,869.77	REVENUE
46	JIGAWA STATE WATER BOARD	51,751.85		
47	COLLEGE OF LEGAL AND ISLAMIC STUDIES	723,171.71	3,565,424.82	
48	BABURA GENERAL HOSPITAL	66,198.83	72,185.76	
49	RINGIM GENERAL HOSPITAL	145,717.39	26,398.02	
50	RURAL WATER SUPPLY AND SANITATION AGENCY	4,473.44	842.63	UNICEF
51	SMALL TOWNS WATER SUPPLY AGENCY	7,783.79	2,129.79	
52	ACCOUNTANT GENERAL (CAR LOAN)	9,210,000.00	6,224,000.00	
53	COUNCIL AFFAIRS DIRECTORATE	3,350,181.10	1,293,000.00	
54	PILGRIMS WELFARE BOARD	6,628,500.00	10,940,000.00	

55	RASHEED SHEKONI SPECIALIST HOSP.	84,845.00	4,321,892.87	
56	JIGAWA STATE MEDICARE SUPPLY ORGANISATION		2,088,500.00	
57	GENERAL HOSPITAL BIRNIN KUDU		214,113.87	
58	PRIMARY HEALTH CENTRE SAGU	30,204.81	20,644.81	
59	COLLEGE OF NURSING	7,458,347.50		
60	DUE PROCESS AND PROJECT MONITORING BEREAU	1,921,000.00		
61	MINISTRY OF EDUCATION	2,979,500.00		
62	JIGAWA STATE SPORT COUNCIL	170,000.00		
63	GENERAL HOSPITAL KAZAURE	53,376.59	35,545.00	
64	INFORMATICS INSTITUTE KAZAURE	7,928,729.87	2,546,308.20	
65	PRIMARY HEALTH CENTRE BASIRKA	400.00		
66	PRIMARY HEALTH CENTRE GALAMBI	6,699.60	153.95	
67	PRIMARY HEALTH CENTRE GWARAM	300.00		
68	GWARAM COTTAGE HOSPITAL	6,203.81		
69	SCHOOL OF MIDWIFE B/KUDU	2,023,616.50		
70	SCHOOL OF MIDWIFE B/KUDU	3,000,000.00		
71	PRIMARY HEALTH CENTRE HEADQUARTER	56,240,031.43		UNICEF
72	MINISTRY FOR LOCAL GOVERNMENT	82,000.00	86,000.00	GENERAL
73	SCIENCE TECHNICAL SCHOOL BOARD	302,000.00	418,500.00	
74	MINISTRY OF COMMERCE	4,368,500.00		
75	SULE LAMIDO UNIVERSITY KAFIN HAUSA	2,081,092.58		STUDENTS
76	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	190,209.11		
77	BILYAMINU USMAN POLY HADEJIA	23,373,572.00	26,403,645.15	
	TOTAL RAVENUE ACCOUNTS	477,397,266.78	293,875,112.07	
S/N	NAME OF MDAs	RECURRENT ACCOUNT		REMARKS
		2017	2016	
1	DUTSE MODEL INTERNATIONAL SECHOOL	1,043,126.43	5,235,946.87	
2	JUDICIAL SERVICE COMMISSION	4,779.36	6,877.18	
3	DIRECTORATE OF BUDGETAND ECONOMIC PLANNING	603,428.16	507,044.26	
4	MINISTRY OF JUSTICE	924.95	3,799.86	
5	SULE LAMIDO UNIVERSITY KAFIN HAUSA	9,154,835.81	1,815,646.81	GENERAL
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA	7,930,785.14	1,160,506.98	OVERHEAD

7	COTTAGE HOSPITAL BULANGU	150,738.69	90,781.77	
8	GENERAL HOSPITAL K/HAUSA	44,422.68	51,494.75	
9	OFFICE OF THE AUDITOR GENERAL	1,248.92	7,589.45	
10	SHARIA COURT OF APPEAL	23,244,217.38	14,013,955.35	
11	JUSTICE SECTOR REFORM	2,538.91	2,995.11	
12	LIASON OFFICE ABUJA	2,139,442.37	3,006.51	
13	LIASON OFFICE LAGOS	290.49	958.49	
14	LIASON OFFICE KANO	1,467.61	1,737.61	
15	GUMEL EMIRATE COUNCIL		3,435,847.75	
16	JIGAWA STATE PRINTING PRESS	740.66	369.66	
17	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	497,175.19	1,132.38	
18	MDG			MDG
19	PRIMARY HEALTH CENTRE MALAM MADORI	35.40		
20	PRIMARY HEALTH CENTRE GARKI	1,780.75	1,072.10	
21	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GARKI	833.36		
22	PRIMARY HEALTH CENTRE MAIGATARI	2,576.00	1,383.82	UNICEF & SOMF
23	GENERAL HOSPITAL GUMEL	5,582.78	2,111.48	
24	AGENCY FOR NOMADIC EDUCATION	872.19	1,733.46	
25	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	150,103.69	3,011.40	
26	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	466,345,387.09		466.00
27	JIGAWA STATE POLYTECHNIC	30,254,879.36	135,128.10	
28	CIVIL SERVICE COMMISSION	2,830.14	585.48	
29	JIGAWA ENVIRONMENTAL PROTECTION AGENCY	41,619.71	97,176.71	
30	MINISTRY OF EDUCATION		77,969,886.59	
31	REHABILITATION BOARD	14,762,952.18	16,569,671.98	
32	PRIMARY HEALTH CENTRE GUMEL	499.72	1,589.25	
33	LIBRARY BOARD	151,641.05	363.04	
34	JIGAWA AGENCY FOR THE CONTROL OF AIDS	698.08	753.58	
35	JIGAWA AGENCY FOR THE CONTROL OF AIDS	85,505.17	0	
36	HIGH COURT OF JUSTICE	17,950,382.42	12,959,657.14	
37	AGENCY FOR MASS EDUCATION	4,355.71	1,800,272.43	

38	MINISTRY OF INFORMATION	5,998.29	944,466.95	
39	HISTORY AND CULTURE BUREAU	1,064.93	4,787.56	
40	SOLID AND MINERALS	1,835.02	1,341.62	
41	ALTERNATIVE ENERGY	2,802.52	239.52	
42	FARMERS AND HARDSMEN BOARD	532.70	1,302.70	
43	CONSUMER PROTECTION	1,063,454.06	6,777.96	
44	PRIMARY HEALTH CENTRE JAHUN	260,730.30	6,594.50	
45	GENERAL HOSPITAL JAHUN	251,712.07	11,735.37	
46	COLLEGE OF HEALTH TECHNOLOGY JAHUN	4,173.15	4,688,491.15	
47	GENERAL HOSPITAL HADEJIA	266,709.65	1,805.03	
48	BILYAMINU USMAN POLY HADEJIA	191,917.74	109,115.78	
49	HADEJIA EMIRATE COUNCIL		5,077,206.96	
50	BILYAMINU USMAN POLY HADEJIA	10,583,520.46	191,917.70	
51	CHIEFTANCY AND SHARI'A IMPLEMENTATION	1,024,928.14		
52	SECTERARY TO THE STATE GOVERNMENT	53,799,627.86		
53	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GAGARAWA	214.90		
54	PRIMARY HEALTH CARE DEVELOPMENT AGENCY SULE TANKARKAR	2,781.05		
55	LOCAL GOVT. AUDITOR GENERAL	27,296,650.37	10,740,306.96	
56	TB AND LEPROSY CONTROL	4,331.00	388.70	
57	PRIMARY HEALTH CENTRE HADEJIA	2,976.01	1,741.25	
58	PRIMARY HEALTH CENTRE KAUGAMA	9,122.99	2,584.77	
59	BAMAINA ACADEMY	992.49	1,903.79	
60	PRIMARY HEALTH CENTRE KIYAWA	2,300.42	329.13	
61	PRIMARY HEALTH CENTRE KIYAWA	2,657.15		
62	DUTSE GENERAL HOSPITAL	250,137.49	19,044.97	
63	OFFICE OF THE HEAD OF SERVICE	4,977.95	69,581.25	
64	RURAL ELECTRICITY BOARD	405,201.89	98,504.00	
65	JIGAWA AGRICULTURAL AND RURAL DEVELOPMENT AGENCY	3,921,224.85	840,184.40	
66	DIRECTORATE OF FIRE SERVICE	3,398.98	898.13	
67	DIRECTORATE OF SALARY & PENSION	83,163,014.44	42,544,776.63	
68	SCHOLARSHIP BOARD	18,304.39	3,340.25	

69	DUTSE EMIRATE COUNCIL		8,461,196.76	
70	OFFICE OF THE ACCOUNTANT GENERAL	3,577.25	32,737.28	
71	BOARD OF INTERNAL REVENUE SERVICE	637,369.16	8,083.72	
72	MINISTRY OF WORKS & TRANSPORT	662,304.25	7,127,275.32	
73	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY		156,534,377.72	
74	DIRECTORATE FOR GUIDANCE AND COUNSELLING	706.00	424.00	
75	LOCAL GOVERNMENT SERVICE COMMISSION	38,503,383.62	244,754.49	
76	DIRECTORATE OF ESTABLISHMENT	14,870.36	9,720.86	
77	DIRECTORATE OF MANPOWER	10,839.50	9,740,931.00	
78	STATE INDEPENDENT ELECTORAL COMMISSION	1,559,599.16	3,352,041.00	
79	MINISTRY OF ENVIRONMENT	4,449,325.15	5,550.59	
80	JIGAWA STATE TELEVISION	56,314.75		
81	JIGAWA STATE HOUSING AUTHORITY	572,447.52	3,854,353.48	
82	MINISTRY OF LAND AND HOUSING	17,474,253.97	15,633,428.73	
83	MINISTRY OF WOMEN AFFAIRS	843,641.94	528,183.50	
84	REPA	8,194.77	320,730.27	
85	URBAN DEVELOPMENT BOARD	19,648.08	2,599,616.64	
86	DUTSE CAPITAL DEVELOPMENT AUTHORITY	7,888.91	212,789.34	
87	GURI PRIMARY HEALTH CARE OFFICE	5,195.50	6,652.50	
88	BIRNIWA GENERAL HOSPITAL	182.34	1,399.16	
89	KIRIKASAMMA PRIMARY HEALTH CENTRE		6,618.50	
90	BIRNIWA PRIMARY HEALTH CARE OFFICE	259,920.51	1,587.79	
91	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)	9,353.36	14,205,132.00	
92	STATE UNIVERSAL BASIC EDUCATION BOARD	17,064,892.94	73,622.77	
93	STATE UNIVERSAL BASIC EDUCATION BOARD	91,354,951.14	1,165,757.87	
94	SUBEB TEACHERS DEV. PROJECT (TDP)		291,840.50	
95	JIGAWA STATE WATER BOARD	2,899,115.47	57,959.16	
96	MINISTRY OF WATER RESOURCES	53,535,943.99	75,859,502.03	
97	COLLEGE OF LEGAL STUDIES	6,580,238.35	78,325.46	
98	TAURA PRIMARY HEALTH CENTRE	101,933.80	4,592.40	

99	BABURA GENERAL HOSPITAL	6,096,989.57	4,154.74	
100	BABURA GENERAL HOSPITAL	250,000.00		
101	PRIMARY HEALTH CARE DEVELOPMENT AGENCY BABURA	269,278.42		
102	SPECIAL SERVICES DIRECTORATE	1,710.72	3,558.22	
103	RINGIM GENERAL HOSPITAL	251,679.27	166,536.07	
104	PRIMARY HEALTH CENTRE RINGIM	187.65	1,967.75	
105	RURAL WATER SUPPLY AND SANITATION AGENCY	7,807.50	7,856,806.30	UNICEF
106	SMALL TOWNS WATER SUPPLY AGENCY	7,783.79	236.66	
107	STATE EDUCATIONAL INSPECTORATE AND MONITORING UNIT	9,920.61	1,790.41	
108	KADUNA LIASON OFFICE	6,099.43	3,775.83	
109	ACCOUNTANT GENERAL (CAR LOAN)	57,931,454.39	82,084,159.05	
110	COUNCIL AFFAIRS DIRECTORATE	1,244.10	17,475.66	
111	GOVERNMENT HOUSE	8,601.34	17,236,708.56	
112	ISLAMIC EDUCATION BEREAU	23,105,079.09	26,215,358.17	
113	PRIMARY HEALTH CENTRE DUTSE	9,447.60	42,783.25	
114	PILGRIMS WELFARE BOARD	2,146.97	5,589.47	
115	RASHEED SHEKONI SPECIALIST HOSP.	3,117,377.77	2,609.14	
116	FARMERS HARDSMEN BOARD	532.70	1,302.70	
117	DIRECTORATE OF PROTOCOL	1,721.53	66,158.27	
118	MINISTRY OF HEALTH	136,102,478.24	34,033,772.22	
119	HOUSE OF ASSEMBLY	118,785,201.55	24,769.23	
120	PRIMARY HEALTH CENTRE SAGU	44.80	59.39	
121	COLLEGE OF NURSING	204,292.98	48.19	
122	OFFICE OF THE PROVOST B/KUDU	1,000,758.00	2,677.78	
123	DUE PROCESS AND PROJECT MONITORING BEREAU	1,562,025.83	5,958.42	
124	GENERAL HOSPITAL BIRNIN KUDU	125,354.18	85.00	
125	PRIMARY HEALTH CARE OFFICE BIRNIN KUDU	262,771.50	6,594.80	
126	MINISTRY OF EDUCATION	97,993,094.54	92,361,099.03	
127	JIGAWA STATE SPORT COUNCIL	1,692,531.69	197,176.19	
128	GENERAL HOSPITAL KAZAURE	7,995,038.08	1,664,050.08	
129	PRIMARY HEALTH CENTRE RONI	1,444.91	1,129.06	

130	PRIMARY HEALTH CENTRE GWIWA	1,524.32		
131	PRIMARY HEALTH CENTRE YANKWASHI	1,037.05		
132	PSYCHIATRIC HOSPITAL	45.69	2,764.96	
133	RESEARCH INSTITUTE KAZAURE	799.22	5,693.22	
134	INFORMATICS INSTITUTE KAZAURE	367,907.01	349,957.20	
135	PRIMARY HEALTH CARE OFFICEA KAZAURE	568.87	2,574.52	
136	EMIRATE COUNCIL KAZAURE		7,198,337.67	
137	STATE EMERGENCY MANAGEMENT AGENCY	372,053.09	1,486.30	
138	DIRECTORATE OF ECONOMIC EMP.	10,268.03	68,980,259.18	
139	MINISTRY OF FINANCE (ADMIN)		24,237,528.90	
140	PRIMARY HEALTH CENTRE BASIRKA	1,460.20	239.15	
141	PRIMARY HEALTH CENTRE GALAMBI	1,913.92	1,512.80	
142	PRIMARY HEALTH CENTRE GWARAM	103,154.03	512.14	
143	GWARAM COTTAGE HOSPITAL	151,134.53	2,557.12	
144	SCHOOL OF MIDWIFE B/KUDU	206,233.78	2,677.78	
145	PRIMARY HEALTH CENTRE HEADQUARTER	98,410.96	42,783.25	UNICEF
146	PRIMARY HEALTH CENTRE KAFIN HAUSA	226,323.65	1,585.25	
147	PRIMARY HEALTH CENTRE BUJI	350,616.44		
148	PRIMARY HEALTH CENTRE AUYO	261,042.55	1,577.05	
149	DEPUTY GOVERNOR OFFICE	14,893,982.22	19,388,495.33	
150	MINISTRY FOR LOCAL GOVERNMENT	76,515,242.97	73,157,955.17	DISBURSEMENT
151	MINISTRY FOR LOCAL GOVERNMENT	21,356,038.01	14,277,874.70	GENERAL
152	SCIENCE TECHNICAL SCHOOL BOARD	3,344,049.35	17,404,934.23	
153	MINISTRY OF COMMERCE	1,107.64	264.32	
	TOTAL RECURRENT ACCOUNTS	1,568,835,094.88	988,742,599.10	

S/N	NAME OF MDAs	CAPITAL ACCOUNT		REMARKS
		2017	2016	
1	MDG	42,768,595.78		MDG
2	PRIMARY HEALTH CENTRE MAIGATARI	13,649,000.00	1,355,000.00	UNICEF & SOMF
3	STATE UNIVERSAL BASIC EDUCATION BOARD	1,918,783,783.78	2,445,788,641.61	UBA

4	RURAL WATER SUPPLY AND SANITATION AGENCY	27,448,120.81	8,459.50	UNICEF
5	PRIMARY HEALTH CENTRE HEADQUARTER	56,240,031.43		UNICEF
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA	133,881,737.93	156,206,622.35	GENERAL
7	SULE LAMIDO UNIVERSITY KAFIN HAUSA	145,552,204.82		2% MAIN
8	BILYAMINU USMAN POLY HADEJIA	20,585,737.18	108,134,564.68	
9	ISLAMIC EDUCATION BEREAU		26,215,358.17	
10	DIRECTORATE OF PROTOCOL		66,158.27	
11	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY	427,361,285.22		
	TOTAL CAPITAL ACCOUNT	2,786,270,496.95	2,737,774,804.58	
	SUMMARY	2017	2016	
1	CAPITAL EXPENDITURE	2,786,270,496.95	2,737,774,804.58	
2	RECURRENT EXPENDITURE	1,568,835,094.88	988,742,599.10	
3	REVENUE	477,397,266.78	293,875,112.07	
	TOTAL	4,832,502,858.61	4,020,392,515.75	

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 23
Bank account balances

For the year ended 31st December, 2017

S/N	ACCOUNT NAME	NAME OF BANK	2017 BALANCES	2016 BALANCES
1	FAAC ACCOUNT	ZENITH BANK PLC	5,546,893,323.08	1,464,996,085.63
2	EXPENDITURE ACCOUNT	ZENITH BANK PLC	288,973,218.59	31,146,710.03
3	STABILIZATION ACCOUNT	ZENITH BANK PLC	370,831,858.38	170,415,641.67
4	STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	ZENITH BANK PLC	22,362,422.79	121,515,981.51
5	RETENTION ACCOUNT	ZENITH BANK PLC	345,507,779.47	90,742,790.01
6	CENTRAL REVENUE ACCOUNT	ZENITH BANK PLC	331,458,632.25	305,865,435.50
7	VALUE ADDED TAX (VAT) ACCOUNT	UBA BANK PLC	1,006,816,067.39	862,731,507.27
8	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	GT BANK PLC	27,630,915.94	103,584,033.73
9	JIGAWA STATE GOVERNMENT PROCEED ACCOUNT	DIAMOND BANK PLC	46,526,586.68	519,111.06
10	PROCEEDS SALES OF FATARA	FCMB BANK PLC	49,125,068.29	8,691,632.32
11	JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT	ZENITH BANK PLC	61,004,263.11	324,095,733.36
12	JIGAWA STATE CONSESSIONARY ACCOUNT	ACCESS BANK PLC	150,884,953.72	6,645,093.74
13	JIGAWA STATE & LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	FIDELITY BANK PLC	14,277,528.58	518,699,292.55
14	JIGAWA STATE & LOCAL GOVERNMENT JOINT PROJECT DEPOSIT A/C	STANBIC IBTC BANK PLC	518,637,567.35	
15	AG FAAC DEPOSIT ACCOUNT	ACCESS BANK PLC	1,024,609,694.58	
16	AG FAAC DEPOSIT	FIRST BANK PLC	533,752,861.29	
17	AG FAAC DEPOSIT	ACCESS BANK PLC	1,000,000,000.00	

18	OFFICE OF THE ACCOUNTANT GENERAL	ZENITH BANK PLC	3,577.25	
19	MDG ACCOUNT	ECO BANK PLC	67,677,510.57	262,180,438.82
20	MDG RETENTION ACCOUNT	ECO BANK PLC	2,368,708.40	17,337,020.74
21	MINISTRY OF FINANCE (ADMIN)	UNITY BANK PLC	71,042,230.64	
22	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK PLC	535,411,285.41	518,699,292.55
23	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK PLC	500,000,000.00	
24	JIGAWA STATE GOVERNMENT ACCOUNT	STERLING BANK PLC	530,297,789.13	518,699,292.55
25	WSSSRP ACCOUNT	FIRST BANK PLC		166,337,387.19
26	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	SKYE BANK PLC		574,225.44
27	JIGAWA STATE CENTRAL ACCOUNT	UNITY BANK PLC		1,092,085,839.12
28	AG RETENTION DEPOSIT ACCOUNT	FIRST BANK PLC		515,701,140.24
29	AG FAAC DEPOSIT	ZENITH BANK PLC		513,959,908.13
30	AG FAAC DEPOSIT	ZENITH BANK PLC		11,000,000,000.00
31	AG RETENTION DEPOSIT ACCOUNT	HERITAGE BANK PLC		15,000,000.00
32	JIGAWA STATE & LOCAL GOVERNMENT JOINT PROJECT DEPOSIT A/C	GT BANK PLC		500,000,000.00
	TOTAL		13,046,093,842.89	19,130,223,593.16

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 24

Other cash holdings (short term loans)

For the year ended 31st December, 2017

JASCO RECAPITALIZATION							
S/N	PROGRAMME	DISBURSEMENT	DATE	REPAYMENT	DATE	2017 OUTSTANDING BALANCE	2016 OUTSTANDING BALANCE
1	Recapitalization	1,000,000,000.00	2017	1,000,000,000.00	15/06/2017	0.00	200,000,000.00
2	Recapitalization	490,000,000.00	2017	490,000,000.00	15/06/2017	0.00	100,000,000.00
3	Recapitalization	500,000,000.00	2017	0.00	31/12/2017	500,000,000.00	100,000,000.00
4	Recapitalization	500,000,000.00	2017	0.00	31/12/2017	500,000,000.00	100,000,000.00
5	Recapitalization	0.00		0.00		0.00	129,808,200.00
6	Recapitalization	0.00		0.00		0.00	200,000,000.00
	STATE WIDE	2,490,000,000.00	31/12/2017	1,490,000,000.00	31/12/2017	1,000,000,000.00	829,808,200.00
ECONOMIC EMPOWERMENT PROGRAMMES							
S/N	PROGRAMME	DISBURSEMENT	DATE	REPAYMENT	DATE	2017 OUTSTANDING BALANCE	2016 OUTSTANDING BALANCE
1	Soft Loans	78,240,000.00	2017	0.00		78,240,000.00	0.00
2	Soft Loans	88,788,000.00	2017	6,246,000.00		82,542,000.00	0.00

3	Soft Loans	81,840,000.00	2017	0.00		81,840,000.00	0.00
4	Soft Loans	39,905,000.00	2017	0.00		39,905,000.00	0.00
5	Soft Loans	224,962,000.00	2017	12,200,000.00		212,762,000.00	0.00
6	Soft Loans	102,280,000.00	2017	0.00		102,280,000.00	0.00
7	Soft Loans	46,427,000.00	2017	0.00		46,427,000.00	0.00
8	Soft Loans	1,000,000.00	2017	200,000.00		800,000.00	0.00
9	Soft Loans	22,422,000.00	2017	15,401,000.00		7,021,000.00	0.00
	STATE WIDE	685,864,000.00	31/12/2017	34,047,000.00		651,817,000.00	0.00
JIGAWA STATE HOTELS LTD							
S/N	PROGRAMME	DISBURSEMENT	DATE	REPAYMENT	DATE	2017 OUTSTANDING BALANCE	2016 OUTSTANDING BALANCE
1	Soft loan	108,698,623.71	2017	0.00		108,698,623.71	0.00
	STATE WIDE	108,698,623.71	31/12/2017	0.00		108,698,623.71	0.00
CLUSTER FARMING PROGRAMME							
S/N	PROGRAMME	TOTAL COST	DATE	REPAYMENT	DATE	2017 OUTSTANDING BALANCE	2016 OUTSTANDING BALANCE
1	2016 CLAUSTER PROGRAMME	356,533,493.00	2016/2017	253,049,243.00	31/12/2017	103,484,250.00	86,674,370.00
2	2016/2017 WHEATS CLAUSTER	516,769,800.00	2016/2017	121,252,502.00	31/12/2017	395,517,298.00	55,858,651.00
3	2017 DRY SEASON RICE CLAUSTER	577,676,600.00	2017	38,378,000.00	31/12/2017	539,298,600.00	143,104,260.00
4	2017 CLAUSTER PROGRAMME	735,911,750.00	2017	208,084,265.00	31/12/2017	527,827,485.00	70,896,212.00
	STATE WIDE	2,186,891,643.00	31/12/2017	620,764,010.00	31/12/2017	1,566,127,633.00	356,533,493.00
FERTILIZER (STATE)							

S / N	LIASON AGENCY	OPENING	DATE	FERTILIZER	DATE	2017 CURRENT BALANCE	2016 CURRENT BALANCE
1	JARDA FERTILIZER	1,073,632,238.48	01/01/2017	902,949,247.74	31/12/2017	170,682,990.74	295,721,535.71
	SUMMARY						
1	JASCO RECAPITALIZATION					1,000,000,000.00	829,808,200.00
2	CLAUSTER FARMING PROGRAMME					1,566,127,633.00	356,533,493.00
3	DIRECTORATE OF ECONOMIC EMPOWERMENT					651,817,000.00	0.00
4	JIGAWA STATE HOTELS LTD					108,698,623.71	0.00
5	FERTILIZER DISTRIBUTION					170,682,990.74	295,721,535.71
	TOTAL					3,497,326,247.45	1,482,063,228.71

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 25

Min. of finance in corporate

For the year ended 31st December, 2017

	Company	Holdings	Current Price [N]	2017 Mkt Value [N]	2016 Mkt Value [N]
	A. Banking Sector:				
	First Bank holding	4,481,470.00	12.24	54,853,192.08	15,012,924.50
	Sterling Bank Plc	542,026.00	0.99	536,605.74	439,041.06
	Union Bank Plc	135,408.00	7.49	1,014,205.92	724,432.80
	Zenith Bank Plc	357,000.00	34.19	12,206,250.00	5,531,250.00
	Unity Bank Plc	130,444,483.00	0.51	66,526,686.33	74,353,355.31
	FCMB Plc	319,803.00	1.36	434,932.08	342,189.21
	UBA Plc	780,300.00	10.22	7,974,666.00	3,565,971.00
	UBA Capital Plc	94,581.00	3.65	345,220.65	270,501.66
	African Prod. Regt.	23,645.00	4.18	98,836.10	72,117.25
	Ja'iz International Bank Plc	2,000,000.00	0.63	1,260,000.00	
				145,250,594.90	100,311,782.79
	B. Conglomerates:				
	U.A.C. of Nig. Plc	2,700,000.00	16.41	44,307,000.00	44,307,000.00
	John Hot Nig. Plc	125,000.00	3.25	406,250.00	82,500.00
	SCOA Nig. Plc	62,500.00	1.45	90,625.00	235,625.00

	Unilever Nig. Plc	125,000.00	40.22	5,027,500.00	4,375,000.00
	PZ Industires Plc	4,783.00	20.62	98,625.46	69,353.50
				49,930,000.46	49,069,478.50
	C. Petroleum Marketing:				
	Oando Nig. Plc	430,170.00	5.99	2,576,718.30	1,957,273.50
	Cheveron [MRS]	4,880.00	27.46	134,004.80	211,011.20
	Con Oil Nig. Plc	127,600.00	28.00	3,572,800.00	4,782,448.00
	Mobil Oil Nig. Plc	37,094.00	199.50	7,400,253.00	10,757,260.00
				13,683,776.10	17,707,992.70
	D. Food & Beverages:				
	N.N.F.M Plc	1,999,931.00	5.70	11,399,606.70	12,019,585.31
	Flour Mills of Nig. Plc	1,391.00	28.36	39,448.76	25,719.59
	Nestle Nig. Plc	88,250.00	1475.00	130,168,750.00	71,482,500.00
	Dangote Sugar	1,000,000.00	20.15	20,150,000.00	6,110,000.00
	UTC Nig. Plc	9,703.00	0.5	4,851.50	4,851.50
				161,762,656.96	89,642,656.40
	E. Biulding Materials:				
	C.C.N.N Plc	3,000,000.00	9.5	28,500,000.00	15000000
	Largape WAPCO	996,170.00	43	42,835,310.00	40793161.5
				71,335,310.00	55,793,161.50
	F. Automobile:				

	R.T Briscoe Nig.	336,882.00	0.5	168,441.00	202,129.20
	Dunlop Nig. Plc	489,427.00	0.5	244,713.50	244,713.50
				413,154.50	446,842.70
	G. Health Care:				
	Evans Medicals	16,979.00	0.5	8,489.50	8,489.50
	G S K Beecham	3,362.00	21.61	72,652.82	52,951.50
				81,142.32	61,441.00
	H. Other Financial Institutions:				
	Crusader Nigeria Plc	668,515.00	3.85	2,573,782.75	2,500,246.10
	Unity capital Insurance ltd	61,529,738.00	0.5	30,764,869.00	30,764,869.00
	Custodians	408,320.00	3.72	1,518,950.40	204,160.00
				34,857,602.15	33,469,275.10
	I. Chemicals:				
	Nig. German che	74,365.00	3.62	269,201.30	269,201.30
				269,201.30	269,201.30
	Sub Total [Quoted]			477,583,438.69	346,771,831.99
	Un Quoted				
	FAWAZ Steel Wood	602,776.00		1,205,552.00	1,205,552.00
	Ja'iz International Bank Plc	1,000,000.00			1,000,000.00
	NTM ltd	2,932,068.00		2,932,068.00	2,932,068.00
	MTN ltd	146,000.00		50,000,000.00	600,000,000.00

	CSCS Ltd	6,000,000.00		18,000,000.00	18,000,000.00
	Kaduna Textile Ltd	6,701,251.00		1,775,312.00	1,775,312.00
	Norther SawMill Ltd	191,636.00		191,636.00	191,636.00
	Sub Total			74,104,568.00	625,104,568.00
	Grand Total [Quoted]			551,688,006.69	971,876,399.99
	Investment in Associates				
	Dutse Market			325,326,608.00	325,326,608.00
	Jigawa Plastic Company			17,597,877.00	17,597,877.00
	Limawa Spring Water Plant			10,709,155.00	10,709,155.00
	Solid Minerals Projects			52,779,035.18	46,762,285.00
	Sub Total			406,412,675.18	400,395,925.00
	Total Investment			958,100,681.87	1,372,272,324.99

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 26

Investment in government owned companies

For the year ended 31st December, 2017

S/N	NAME OF COMPANY	OPENING	2017 CURRENT BALANCE	2016 CURRENT BALANCE
1	BABURA COMMUNITY BANK	14,000,000.00	14,000,000.00	14,000,000.00
2	BASA BISA	5,084,200.00	5,084,200.00	5,084,200.00

3	GALAXY INFORMATION & COMMUNICATION TECHNOLOGY	566,936,241.70	566,936,241.70	566,936,241.70
4	HAMMA PLASTICS	10,784,160.00	10,784,160.00	10,784,160.00
5	JASCO	1,309,836,599.95	1,309,836,599.95	1,309,836,599.95
6	JIGAWA SAVINGS & LOAN LIMITED	67,674,464.97	67,674,464.97	67,674,464.97
7	STATE HOUSING AUTHORITY	100,000,000.00	100,000,000.00	100,000,000.00
	TOTAL	2,074,315,666.62	2,074,315,666.62	2,074,315,666.62

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 27

Personal advances

For the year ended 31st December, 2017

S/NO	CATEGORY	TOTAL AMOUNT PAID	2017 BALANCES	2016 BALANCES
1	POLITICAL OFFICE HOLDERS	63,261,457.26	632,643,623.46	632,643,623.46
2	CIVIL SERVANTS	607,813,346.94	1,038,327,659.17	1,238,327,659.17
	TOTAL	671,074,804.20	1,670,971,282.63	1,870,971,282.63

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 28

Treasury clearance accounts

For the year ended 31st December, 2017

S/N	CLEARANCE ACCOUNTS		CURRENT BALANCE
1	FAMUSA RESOURCES NIG. LTD	-	(10,808,665.41)
2	EDUCATION LEVY	-	(2,777.78)
3	PAY-AS-YOU-EARN (NON-PUBLIC SECTOR)	-	(247,990.38)
4	AIRPORT / HAJJ OPERATION PROCEEDS	-	(32,500.00)
5	VEHICLE LOAN REPAYMENTS	-	(9,426,492.83)
6	HOUSING LOAN REPAYMENT	-	1,414,936.30
7	REPAYMENT OF MOTORCYCLE LOAN	-	(6,969,753.30)
8	REPAYMENT OF BICYCLE LOAN	-	(1,658,226.29)
9	REPAYMENT OF SUNDRY LOANS	-	(328,916.63)
10	REFUND OF OVERPAYMENTS	-	(37,361.72)
11	REFUND SUNDRIES	-	(298,082.00)
12	OTHER DEDUCTIONS FROM SALARY	-	(5,422,991.95)
13	ABSENTEISM	-	(440,557.70)
14	APC DEDUCTIONS	-	(162,194.63)
15	COURT ORDER	-	(27,000.00)
16	CPS	-	(21,940,793.28)
17	DEBT RECOVERY FROM STAFF	-	(2,405,193.06)
18	EMBLEM APPEAL	-	(340,000.00)
19	FERTILIZER LOAN	-	(17,166.66)
20	INTERNAL SOFT LOAN TO STAFF	-	(83,764,598.49)
21	INUWA H/ESTATE	-	(114,443.88)
22	MORTGAGE/SAVINGS & LOANS	-	(12,898,817.16)
23	NHF	-	(1,384,416.64)
24	SOCIAL SECURITY SUPPORT	-	(679,000.00)

25	TRICYCLE LOAN	-	(15,482,852.03)
26	TRICYCLE LOANS	-	(12,522,937.19)
	TOTAL	-	(185,998,792.71)
	Payments		
1	000R00 NET PAY REVERSALS	-	(51,271,258.24)
2	12010 SSG OFFICE ADM AND FINANCE NET PAY	-	(144,958.07)
3	14140 MANPOWER DEVELOPEMENT INSTITUTE NET PAY	-	(30,000.00)
4	15000 MINISTRY OF FINANCE. NET PAY	-	(1,468,252.86)
5	15100 OFFICE THE ACCOUNTANT GENRAL CRFC	-	(2,718,824.63)
6	15105 OFFICE OF ACCOUNTANT GENERAL NET PAY	-	(1,041,365.80)
7	15200 BOARD OF INTERNAL REVENUE NET PAY	-	(3,251,852.95)
8	15210 OFFICE OF THE CHAIRMAN BOARD OF INT REV CRFC	-	(3,434,478.21)
9	18000 MINISTRY OF LOCAL GOVERNMENT NET PAY	-	(73,507.64)
10	19120 FARMERS AND HERDSMAN BOARD	-	(3,722,447.15)
11	19750 AGRIC FACILITIES (JASCO) NET PAY	-	(180,000.00)
12	21000 MINISTRY OF COMMERCE.NET PAY	-	(1,707,551.42)
13	21220 JIGAWA TOURISM BOARD NET PAY	-	(1,361,858.97)
14	21230 MINERAL RESOURCES AGENCY NET PAY	-	(138,628.02)
15	22206 BAMAINA ACADEMY NET PAY ACCOUNT	-	(5,328,532.70)
16	22250 JIGAWA STATE PLOYTECHNIC NET PAY	-	(132,994.68)
17	22250 SALARY ACCOUNT NEFT IN AND OUT	-	(5,841,752.10)

18	22260 COLLAGE OF ISLAMIC &LEGAL STUDIES NET PAY	-	(269,510.96)
19	22300 AGENCY FOR MASS EDUCATION NET PAY	-	(1,857,830.62)
20	22310 STATE LIBRARY BOARD NET PAY	-	(34,628.16)
21	22320 NOMADIC EDUCATION AGENCY NET PAY	-	(562,349.62)
22	23000 MINISTRY OF SPECIAL DUTIES NET PAY	-	(6,361,830.42)
23	24000 MINISTRY OF HEALTH NET PAY	-	(3,961,288.99)
24	24100 SCHOOL OF NURSING NET PAY	-	(12,564,829.44)
25	24110 SCHOOL OF HEALTH TECHNOLOGY NET PAY	-	(9,516,728.52)
26	24115 RASHEED SHOKONI SPECIALIST HOSPITAL NET PAY	-	(542,643.20)
27	24220 BABURA GENERAL NET PAY	-	(7,481,191.45)
28	24290 HADEJIA TBL NETPAY	-	(3,479,724.61)
29	24320 K/HAUSA GENERAL NETPAY	-	(2,259,005.50)
30	24330 KAZAURE GENERAL NETPAY	-	(705,298.18)
31	24340 KAZAURE PSYCHIATRIC NETPAY	-	(2,215,656.58)
32	25000 MINISTRY OF INFOMATION NET PAY	-	(4,673,263.60)
33	25110 JIGAWA STATE POEPL E CONGRESS NET PAY	-	(413,996.60)
34	28200 NET PAY JIGAP	-	(1,530,383.41)
35	31000 MINISTRY OF WORKS NET PAY	-	(6,234,831.22)
36	31200 S.E.B NET PAY	-	(953,033.44)
37	31210 SEMA NET PAY	-	(478,282.20)

38	31220 JIRMA NET PAY CONTROL ACCOUNT	-	(448,787.81)
39	32000 OFFICE OF AUDITOR GENERAL STATE NET PAY	-	(6,932,897.15)
40	32100 OFFICCE OF THE AUDITOR GENERAL CRFC NET PAY	-	(2,482,500.17)
41	32100 OFFICCE OF THE AUDITOR GENERAL CRFC NET PAY	-	(15,496,366.56)
42	33100 OFFICE OF THE AUDITOR GENERAL LOCAL GOVT.	-	(4,574,995.67)
43	34000 CIVIL SERVICE COMMISSION NET PAY	-	(8,800,210.90)
44	34100 CHAIRMAN & MEMBERS,CSC	-	(8,632,440.60)
45	35000 LOCAL GOVT SERVICE COMM. NET PAY	-	(11,053,707.72)
46	35100 CHAIRMAN AND MEMBERS LGSC CRFC	-	(9,989,366.26)
47	36000 SIEC NET PAY	-	(14,844,355.75)
48	36100 SIEC MEMBERS CRFC	-	(14,257,938.01)
49	37100 JUDICIAL SERVICE COMMISSION CRFC NET PAY	-	(18,104,672.24)
50	37100 JUDICIAL SERVICE COMMISSION NET PAY	-	(10,618,431.22)
51	37120 HIGH COURT NET PAY	-	(3,018,654.32)
52	37130 SHARIA COURT CRFC NET PAY	-	(13,485,626.48)
53	37130 SHARIA COURT NET PAY	-	(8,020,117.99)
54	38000 HOUSE OF ASSEMBLY NET PAY	-	(75,650,649.99)
55	39000 NET PAY GUNDUMA HEALTH DIRECTORATE	-	(21,117,187.56)
56	39020 PHC TAURA NET PAY	-	(35,641.61)
57	39030 PHC KIYAWA NET PAY	-	(7,940,146.27)
58	39050 PHC BASIRKA NET PAY	-	(4,887,104.51)
59	39050 PHC GALAMBI NET PAY	-	(2,710,260.38)

60	39050 PHC GWARAM NET PAY	-	(9,438,570.03)
61	39060 PHC RONI NET PAY	-	(6,367,951.38)
62	39080 GUMEL GENERAL HOSPITAL NET PAY	-	(1,456,667.10)
63	39080 PHCMAIGATARI NET PAY	-	(7,284,108.56)
64	COLLEGE OF NURSING & MIDWIFERY B/KUDU	-	(7,304,327.80)
65	SOCIAL SECURITY SUPPORT		(78,240,000.00)
66	SOCIAL SECURITY SUPPORT		(82,542,000.00)
67	SOCIAL SECURITY SUPPORT		(81,840,000.00)
68	SOCIAL SECURITY SUPPORT		(39,905,000.00)
69	SOCIAL SECURITY SUPPORT		(102,280,000.00)
70	SOCIAL SECURITY SUPPORT		(46,427,000.00)
71	SOCIAL SECURITY SUPPORT		(800,000.00)
72	SOCIAL SECURITY SUPPORT		(7,021,000.00)
73	SOCIAL SECURITY SUPPORT		(108,698,623.71)
74	SOCIAL SECURITY SUPPORT		(212,762,000.00)
	SUB TOTAL	-	(1,203,413,877.91)
	GRAND TOTAL		(1,389,412,670.62)
	GRAND TOTAL		1,389,412,670.62

Jigawa State Government of Nigeria

Report of the Auditor General

Note: 29

Transfer from consolidated revenue fund

For the year ended 31st December, 2017

S/N	MONTH	2017 ACTUAL RECEIPTS N
1	JANUARY	988,110,651.04
2	FEBRUARY	857,453,285.77
3	MARCH	3,894,093,494.54
4	APRIL	972,879,288.77
5	MAY	3,444,753,675.59
6	JUNE	2,790,671,675.69
7	JULY	3,709,387,955.91
8	AUGUST	2,105,969,256.93
9	SEPTEMBER	1,048,773,195.74
10	OCTOBER	2,608,743,926.89
11	NOVEMEBER	3,713,833,953.68
12	DECEMBER	3,756,483,321.34
	SUB TOTAL	29,891,153,681.89
TRANSFER TO STATE & LOCAL GOVERNMENT JOINT PROJECT ACCOUNT		
S/N	MONTH	2017 ACTUAL RECEIPTS N
1	AUGUST	150,000,000.00

2	SEPTEMBER	500,000,000.00
3	OCTOBER	250,000,000.00
4	NOVEMEBER	250,000,000.00
5	DECEMBER	500,000,000.00
6	MOBILIZATION	1,470,112,881.06
	SUB TOTAL	3,120,112,881.06
	TOTAL TRANSFER FROM CONSOLIDATED REVENUE FUND	33,011,266,562.95

