


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

**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

Year Actual (2021)	DETAILS	Notes	Year Actual 2022	Final Budget 2022	Initial/ Original Budget 2022	Supplementary Budget 2022	Variance on Final Budget
₦			₦	₦	₦		₦
	REVENUE		A	B(C+D)	C	D	E (B-A)
39,599,284,366.96	Government Share of FAAC (Statutory Revenue)	1	42,453,563,514.06	43,900,000,000.00	41,900,000,000.00	2,000,000,000.00	(1,446,436,485.94)
4,535,971,457.76	Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1	17,635,292,489.63	6,210,000,000.00	3,460,000,000.00	2,750,000,000.00	11,425,292,489.63
23,102,976,464.20	Government Share of VAT	1	28,138,353,650.20	27,440,000,000.00	21,440,000,000.00	6,000,000,000.00	698,353,650.20
3,970,149,555.75	Tax Revenue	2	5,994,330,732.81	5,934,100,000.00	5,434,100,000.00	500,000,000.00	60,230,732.81
38,035,924,903.47	Non-Tax Revenue	3	39,938,718,222.52	49,295,488,000.00	48,515,488,000.00	780,000,000.00	(9,356,769,777.48)
5,289,330,340.33	Aid & Grants	4	5,443,410,770.18	14,132,000,000.00	7,132,000,000.00	7,000,000,000.00	(8,688,589,229.82)
9,738,698,963.92	Other Capital Receipts to CDF	5	14,141,899,285.95	22,854,000,000.00	22,184,000,000.00	670,000,000.00	(8,712,100,714.05)
5,040,247,314.74	Reciepts from Loans/Borrowings	6	15,035,902,285.70	22,309,000,000.00	21,730,000,000.00	579,000,000.00	(7,273,097,714.30)
0.00	Other Revenues/Transfer		0.00	6,000,000,000.00	6,000,000,000.00	-	(6,000,000,000.00)
129,312,583,367.13	Total Revenue (a)		168,781,470,951.05	198,074,588,000.00	177,795,588,000.00	20,279,000,000.00	(29,293,117,048.95)

	EXPENDITURE							
44,241,168,904.67	Personel Emoluments (Salaries & Wages)	7	44,204,570,463.47	46,060,480,000.00	46,060,480,000.00	-	-	1,855,909,536.53
1,400,672,495.79	Allowances/Social Contributions	8	1,415,049,681.60	1,408,570,000.00	1,408,570,000.00	-	-	6,479,681.60
781,714,449.75	Social Benefits	9	839,040,625.90	865,500,000.00	865,500,000.00	-	-	26,459,374.10
21,149,357,903.53	Overhead Cost	10	21,773,004,654.09	27,563,140,000.00	24,263,140,000.00	3,300,000,000.00	-	5,790,135,345.91
1,188,404,004.67	Grants & Contributions	11	1,592,845,601.04	1,712,100,000.00	1,712,100,000.00	-	-	119,254,398.96
0.00	Public Debt Charges	12	6,276,280,494.77	5,500,000,000.00	5,500,000,000.00	-	-	(776,280,494.77)
3,767,345,130.57	Subsidies	13.1	6,957,478,621.36	5,330,634,500.00	5,330,634,500.00	-	-	(1,626,844,121.36)
11,605,332,103.67	Depreciation Charges	13.2	15,830,210,331.33	27,575,652,000.00	27,575,652,000.00	-	-	11,745,441,668.67
12,274,165,940.68	Impairment Charges	13.3	12,795,381,684.31	24,819,986,380.00	24,819,986,380.00	-	-	12,024,604,695.69
17,398,383,368.91	Amortization Charges	13.4	8,175,622,195.06	25,277,400,620.00	25,277,400,620.00	-	-	17,101,778,424.94
14,147,725,129.92	Bad Debts Charges	13.5	13,655,048,797.26	22,573,662,500.00	22,573,662,500.00	-	-	8,918,613,702.74
127,954,269,432.16	Total Expenditure (b)		133,514,533,150.19	188,687,126,000.00	185,387,126,000.00	3,300,000,000.00	-	55,172,592,849.81
1,358,313,934.97	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		35,266,937,800.86	9,387,462,000.00	(7,591,538,000.00)	-	-	25,879,475,800.86
0.00	Gain/ Loss on Disposal of Asset		-	0.00	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Exchange Transaction		-	0.00	0.00	0.00	0.00	0.00
-	Total Non-Operating Revenue/(Expenses) (d)		-	0.00	0.00	0.00	0.00	-
6,271,972,353.06	Surplus/(Deficit) from Ordinary Activities e=(c+d)	29	35,266,937,800.86	0.00	0.00	-	-	0.00
0.00	Minority Interest Share of Surplus/ (Deficit) (f)			0.00	0.00			0.00
6,271,972,353.06	Net Surplus/ (Deficit) for the Period g=(e-f)		35,266,937,800.86	0.00	0.00	0.00	-	55,172,592,849.81

Notes to the Financial Statements are integral part of the Accounts


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


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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2022	Year Actual 2021
ASSETS				₦
Current Assets				
Cash and Cash Equivalents	310101 - 310201	15	22,541,427,227.54	16,735,538,244.70
Inventories	310501 & 310502	16	5,967,456,871.31	4,375,915,346.55
Receivables	310601 - 310604	17	3,104,017,162.24	2,316,453,819.37
Total Current Assets	A		31,612,901,261.09	23,427,907,410.62
Non-Current Assets				
Loans Granted	311001 & 311002	18	5,383,415,348.55	3,973,843,157.78
Investments	310901 & 310902	19	23,283,863,337.05	12,613,633,382.52
Propert, Plant and Equipment	320101 - 320110	20	155,315,435,336.00	109,053,262,313.42
Investment Property	320201	21	22,478,537,860.13	22,478,537,860.13
Intangible Assets	320301	22	5,823,424,408.89	3,787,259,729.02
Total Non-Current Assets	B		212,284,676,290.62	151,906,536,442.86
Total Assets	C = A + B		243,897,577,551.70	175,334,443,853.48
LIABILITIES				
Current Liabilities				
Deposits	410101	23	5,522,245,216.13	2,923,715,437.48
Unremitted Deductions	410301 - 410302	24	405,312,647.54	77,195,434.11
Accrued Expenses		25	5,275,154,152.58	2,346,752,945.63
Total Current Liabilities	D		11,202,712,016.25	5,347,663,817.22
Non-Current Liabilities				
Public Funds	420101 & 420102	26	43,180,080,067.66	29,362,599,499.21
Borrowings	420301	27	56,062,598,497.67	42,438,931,367.79

Total Non-Current Liabilities	E			99,242,678,565.33	71,801,530,867.00
Total Liabilities: F = D + E				110,445,390,581.58	77,149,194,684.22
Net Assets: G = C - F				133,452,186,970.13	98,185,249,169.27
<u>NET ASSETS/EQUITY</u>					
Reserves		430301	28	98,185,249,169.27	91,913,276,816.21
Accumulated Supplus/(Deficits)		430301	29	35,266,937,800.86	6,271,972,353.06
Total Net Assets/Equity: H=G				<u>133,452,186,970.13</u>	<u>98,185,249,169.27</u>

Notes to the Financial Statements are integral part of the Accounts


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


CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	NCOA CODES	Notes	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
<u>Inflows</u>				
Statutory Revenue	110101 & 110103	1	42,453,563,514.06	39,599,284,366.96
Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1	17,635,292,489.63	4,535,971,457.76
VAT	110102	1	28,138,353,650.20	23,102,976,464.20
Tax Revenue	120101	2	5,994,330,732.81	3,970,149,555.75
Licence	120201 - 120210 & 120213	3	107,049,558.51	27,949,398.05
Fines		3	34,288,772.55	3,200,340.40
Fees		3	2,051,473,472.96	1,447,304,874.69
Earnings & Sales		3	5,314,643,079.50	3,597,846,577.04
Rent on Government Properties		3	3,727,952,245.90	89,604,004.67
Interest & Repayment Generals	120212	3	2,676,870,999.81	4,717,600,468.04
Reimbursement		3	26,026,440,093.29	28,152,419,240.58
Domestics Aid & Grants	130101 - 130204	4	5,443,410,770.18	5,289,330,340.33
Other Capital Receipts	120212	5	14,141,899,285.95	9,738,698,963.92
Reciepts from loan/borrowing	140401 - 140402	6	15,035,902,285.70	5,040,247,314.74
Other Revenue /Transfer	140701		0.00	0.00
Total Inflow from Operating Activities (A)			168,781,470,951.05	129,312,583,367.13
<u>Outflows</u>				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	44,204,570,463.47	44,241,168,904.67

Allowances/Social Contribution to (Pension Scheme)		8	1,415,049,681.60	1,400,672,495.79
Social Benefits (Contribution to Other Employee's Schemes)		9	839,040,625.90	781,714,449.75
Overhead Cost (Other Recurrent Expenditure)		10	21,773,004,654.09	21,149,357,903.53
Grants & Contributions		11	1,592,845,601.04	1,188,404,004.67
Other Consolidated Revenue Fund Charges		14	26,596,503,115.22	89,604,004.67
Total Outflow from Operating Activities (B)			96,421,014,141.32	68,850,921,763.08
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			72,360,456,809.73	60,461,661,604.05
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>				
Purchase/Construction of Assets	NA			
Subsidies		13.1	6,957,478,621.36	3,767,345,130.57
Depreciation Charges		13.2	15,830,210,331.33	11,605,332,103.67
Impairment Charges		13.3	12,795,381,684.31	9,274,165,940.68
Amortization Charges		13.4	8,175,622,195.06	16,331,038,238.34
Bad Debts Charges		13.5	13,655,048,797.26	14,434,470,450.79
Investment In Private Companies	NA			
Investment in Development on Natural Resources	NA	19	23,283,863,337.05	36,867,471,923.87
Foreign Investment	NA			
Proceed from Foreign Investment	NA			
Proceed from Sale of Fixed Assets				
Dividends Received				
Net Cash Flow from Investing Activities			80,697,604,966.37	92,279,823,787.92

CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestic Loans & Other Borrowings	430101	18	5,383,415,348.55	0.00
Proceeds from External Loans & Other Borrowings	420301 (CR)	6	15,035,902,285.70	5,040,247,314.74
Grants & Loans to Other Governments/Agencies	420301 (CR)			- 2,146,018,869.35
Contribution/Subscriptions to International Agencies/Bodies	22070102			
Public Debt Charges - Repayment of Loans		12	(6,276,280,494.77)	- 4,913,658,418.09
Net Cash Flow from Financing Activities			14,143,037,139.48	(2,019,429,972.70)
Net Cash Flow from all Activities			5,805,888,982.84	3,029,879,767.30
Cash & Its Equivalent as at 1/1/2022			<u>16,735,538,244.70</u>	<u>13,705,658,477.40</u>
Cash & Its Equivalent as at 31/12/2022		15	<u>22,541,427,227.54</u>	<u>16,735,538,244.70</u>

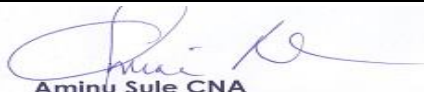
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**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL**

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

DESCRIPTION	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total	PREVIOUS YEAR 2021
		₦	₦	₦	₦	₦	₦
Balance as at 31st December, 2021		98,185,249,169.27				98,185,249,169.27	68,373,723,474.07
Changes in Accounting Policy						-	-
Restated Balance		98,185,249,169.27	-	-	-	98,185,249,169.27	68,373,723,474.07
Surplus on Revaluation of Properties						-	-
Deficit on Revaluation of Investments			-	-	-	-	68,373,723,474.07
Net Gains and Losses Recognised in the Statement of Financial Performance		35,266,937,800.86				35,266,937,800.86	5,557,689,174.85
Net surplus for the period		35,266,937,800.86	-	-	-	35,266,937,800.86	73,931,412,648.92
Balance at 31 December 2021						-	-
Deficit on Revaluation of Property						-	-
Surplus on Revaluation of Assets/Investments						-	24,253,836,520.35
Net gains and Losses not Recognised in the Statement of Financial Performance						-	-
Net deficit for the Period		-	-	-	-	-	-
Balance at 31 December 2022		<u>133,452,186,970.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,452,186,970.13</u>	<u>98,185,249,169.27</u>


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JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

NOTE	Details	Ref. Note			Previous Years 2021
			Amount N	Amount N	Amount N
1	A- Share of Statutory Allocation from FAAC				
	Net Share of Statutory Allocation from FAAC	A	37,001,480,334.37		35,820,391,465.11
	Add :Deduction at source for Loan Repayment	B	5,452,083,179.69	42,453,563,514.06	3,778,892,901.85
	Share of Statutory Allocation - Non Oil Revenue	C			
	Share of Federal Accounts Allocation - Excess Crude Oil		500,320,822.26		153,352,147.52
	Exchange gain		159,483,992.09		233,671,481.06
	Solid Minerals Resources		1,916,901,843.96		55,901,042.31
	Excess Bank Charges		125,524,202.79		6,444,729.05
	Stamp Duty Refund		0.00		162,055,621.70
	PAYE and WHT		-		537,181,697.66
	Ecological Fund		-		899,998,940.33
	Additional Inflow(PMT Refund)		11,006,426.50		72,249,096.58
	Forex Equalisation N106,552,461.69		106,552,461.69		106,552,461.69
	Electronic money tranfer		1,616,863,572.09		0.00
	Bridging Facility		-		0.00
	SFTAS Grant		4,154,635,000.00		0.00
	SURE P		8,245,468,097.72		0.00
	Refund for 60/39 Billion		798,536,070.53		0.00
				17,635,292,489.63	
	Total(GROSS) FAAC Allocation to FGN/SG/LG	D		60,088,856,003.69	41,826,691,584.86
Value Added Tax					
Share of Value Added Tax (VAT)	E	28,138,353,650.20	28,138,353,650.20	23,102,976,464.20	
GRAND TOTAL			88,227,209,653.89	64,929,668,049.06	

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

DESCRIPTION		2022			
		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
Tax Revenue					
Personal Income Taxes					
State Internal Revenue Services	Pay as you earn (Public Sector)	4,179,769,161.64	3,500,000,000.00	679,769,161.64	3,239,415,405.90
State Internal Revenue Services	Stamp Duty	945,495,032.27	1,201,000,000.00	(255,504,967.73)	405,180,447.20
State Internal Revenue Services	Pay as you earn (Non Public Sector)	551,866,512.30	350,000,000.00	201,866,512.30	20,492,724.08
Sub-Total Personal Income Taxes		5,677,130,706.21	5,051,000,000.00	626,130,706.21	3,665,088,577.18
Corporate Taxes		ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2021
State Internal Revenue Services	Withholding Tax on Divident	2,781,546.30	2,000,000.00	781,546.30	298,450.00
State Internal Revenue Services	Withholding Tax on Rent	349,041.45	4,000,000.00	(3,650,958.55)	3,564,540.50
State Internal Revenue Services	Withholding Tax on Limited Liability Companies	58,691,463.75	120,000,000.00	(61,308,536.25)	135,389,359.49
Ministry of Land and Housing	Property Tax	149,623,571.75	150,000,000.00	(376,428.25)	130,803,461.20
State Internal Revenue Services	Withholding Tax on Bank Deposits	39,536,748.53	48,000,000.00	(8,463,251.47)	20,566,258.77
Ministry of Land and Housing	Development Lavy	4,986,725.81	4,000,000.00	986,725.81	3,007,815.76
State Internal Revenue Services	Direct Assessment Tax	19,745,314.65	20,000,000.00	(254,685.35)	387,954.00

Ministry of Education, Science & Technology	Tax for feeding contracts	41,485,614.36	35,000,000.00	6,485,614.36	11,043,138.85
Ministry of Women Affairs	Property Tax	0.00	100,000.00	(100,000.00)	0.00
Sub-Total Corporate Taxes		317,200,026.60	383,100,000.00	(65,799,973.40)	305,060,978.57
Grand-Total Tax Revenue		5,994,330,732.81	5,434,100,000.00	560,330,732.81	3,970,149,555.75

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2022

Non-Tax Revenue					
Licences		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
Ministry of Commerce, Industry and Co-operatives		548,361.98	200,000.00	348,361.98	787,248.05
Ministry of Information, Youth, Sports and Culture		248,145.39	162,000.00	86,145.39	-
Ministry for Local Government		258,235.36	300,000.00	(41,764.64)	
Ministry of Agriculture & Natural Resources		1,148,433.18	2,000,000.00	(851,566.82)	
Ministry of Agriculture & Natural Resources		11,245,831.36	10,000,000.00	1,245,831.36	
Board of Internal Revenue		18,390,500.00	15,000,000.00	3,390,500.00	17,597,950.00
Ministry of Education Science & Technology		4,375,677.66	1,200,000.00	3,175,677.66	
Ministry of Commerce, Industry and Co-operatives		0.00	0.00	-	100,000.00
Ministry of Agriculture & Natural Resources		2,145,869.71	1,500,000.00	645,869.71	62,000.00
Ministry of Agriculture & Natural Resources		7,489,614.80	5,000,000.00	2,489,614.80	15,000.00
Ministry of Health		34,098,943.14	31,480,000.00	2,618,943.14	1,721,000.00
Ministry of Health		5,486,714.36	4,500,000.00	986,714.36	
Fire Service Directorate		1,214,598.35	1,000,000.00	214,598.35	61,200.00
Ministry of Commerce, Industry and Co-operatives		1,103,000.30	2,000,000.00	(896,999.70)	105,000.00
Board of Internal Revenue		15,784,651.38	12,000,000.00	3,784,651.38	7,500,000.00
Jigawa State Environmental Protection Authority [JISEPA]		3,510,981.54	1,000,000.00	2,510,981.54	0.00
Sub-Total Licences		107,049,558.51	87,342,000.00	19,707,558.51	27,949,398.05

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Fees		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
Board of Internal Revenue			200,000.00	(200,000.00)	58,000.00
Ministry of Works & Transport		163,800.00	2,700,000.00	(2,536,200.00)	480,600.00
Jigawa State College of Education and Legal Studies		10,500,000.00	11,000,000.00	(500,000.00)	
Ministry of Works & Transport		241,687.21	200,000.00	41,687.21	
Due Process & Projects Monitoring Bureau		3,267,500.00	3,000,000.00	267,500.00	2,930,400.00
Pilgrims Welfare Board		4,245,674.87	3,000,000.00	1,245,674.87	1,608,500.00
High Court of Justice		277,600.00	1,000,000.00	(722,400.00)	-
Sharia Court of Appeal		1,104,775.00	9,000,000.00	(7,895,225.00)	1,283,756.00
Government House		98,145.87	100,000.00	(1,854.13)	55,000.00
Administration & Finance Directorate		674.00	500,000.00	(499,326.00)	9,570,000.00
Chieftaincy and Religious Affairs Directorate		896,000.00	1,500,000.00	(604,000.00)	
Council Affairs Directorate		11,488,992.00	20,000,000.00	(8,511,008.00)	6,644,992.29
Office of the Head of Civil Service		50,000.00	100,000.00	(50,000.00)	1,425,000.00
Office of the State Auditor General		450,000.00	700,000.00	(250,000.00)	
Manpower Development Institute		674,298.57	500,000.00	174,298.57	2,579,000.00
Office of the Auditor General (Local Government)		542,735.90	500,000.00	42,735.90	240,000.00
Ministry of Agriculture & Natural Resources		67,246.12	50,000.00	17,246.12	-
Ministry of Commerce, Industry and Co-operatives		447,193.00	581,000.00	(133,807.00)	130,000.00
Mineral Resources Development Agency			50,000.00	(50,000.00)	-
Directorate of Economic Empowerment		20,000.00	2,000,000.00	(1,980,000.00)	640,000.00
Ministry of Works & Transport		17,245,687.68	12,000,000.00	5,245,687.68	9,494,000.00
Rural Electricity Board		-	500,000.00	(500,000.00)	-
Ministry of Water Resources		-	300,000.00	(300,000.00)	20,000.00

Rural Water Supply 7 Sanitation Agency		7,157,112.00	6,000,000.00	1,157,112.00	2,006,500.00
Small Town Water Supply Agency		5,428,793.90	3,000,000.00	2,428,793.90	241,000.00
Dutse Capital Development Agency		7,272,145.50	4,000,000.00	3,272,145.50	993,000.00
High Court of Justice		50,000.00	200,000.00	(150,000.00)	-
Sharia Court of Appeal		-	1,000,000.00	(1,000,000.00)	-
Ministry of Education Science & Technology		775,000.00	4,500,000.00	(3,725,000.00)	-
State Universal Basic Education Board		4,500,000.00	25,850,000.00	(21,350,000.00)	9,960,000.00
Agency for Mass Education		-	100,000.00	(100,000.00)	-
Nomadic Education Agency		-		-	1,165,960.00
Jigawa State Polytechnic		1,020,000.00	500,000.00	520,000.00	460,000.00
Bilyaminu Usman Polytechnic Hadejia		-	315,000.00	(315,000.00)	-
Sule Lamido University, K/Hausa		180,000.00	600,000.00	(420,000.00)	-
Science & Technical Education Board		250,000.00	1,000,000.00	(750,000.00)	-
Jigawa State College of Islamic Legal Studies		-	300,000.00	(300,000.00)	-
Institute of Information Technology		-	500,000.00	(500,000.00)	-
Islamic Education Board		-	250,000.00	(250,000.00)	-
Jigawa State College of Remedial Studies		-	300,000.00	(300,000.00)	-
Ministry of Health		3,221,250.00	3,500,000.00	(278,750.00)	-
Ministry of Information, Youth, Sports and Culture		-	200,000.00	(200,000.00)	-
Ministry of Environment		110,000.00	500,000.00	(390,000.00)	-
Jigawa State Environmental Protection Authority [JISEPA]		-	200,000.00	(200,000.00)	-
Ministry For Local Government		-	200,000.00	(200,000.00)	-
Fire Service Directorate			0.00	-	-
Ministry of Health		-		-	202,500.00
Ministry of Land, Housing, Urban & Regional Planning Development		1,370,300.00	3,000,000.00	(1,629,700.00)	3,560,985.00
Board of Internal Revenue			0.00	-	-
Jigawa State Agricultural Research Institute		-	200,000.00	(200,000.00)	174,860.00

Babura General Hospital		27,623,548.97	24,450,000.00	3,173,548.97	411,750.00
Birnin kudu General Hospital		71,787,415.00	52,837,000.00	18,950,415.00	644,750.00
Birniwa General Hospital		32,766,666.00	26,080,000.00	6,686,666.00	545,600.00
Dutse General Hospital		48,256,475.51	46,000,000.00	2,256,475.51	11,240,115.21
Gumel General Hospital		11,874,245.39	10,220,000.00	1,654,245.39	743,290.00
Gwaram General Hospital		16,481,435.15	15,451,000.00	1,030,435.15	2,075,078.00
Hadejia General Hospital		84,391,950.00	72,459,000.00	11,932,950.00	10,083,062.98
Hadejia Tuberculosis and Leprosy Hospital		-		-	2,253,980.00
Jahun General Hospital		2,466,667.00	25,780,000.00	(23,313,333.00)	790,600.00
Kafin Hausa[Bulangu] Cottage Hospital		6,249,240.00	7,348,000.00	(1,098,760.00)	790,600.00
Kafin Hausa General Hospital		5,880,000.00	15,200,000.00	(9,320,000.00)	2,398,353.25
Kazaure General Hospital		9,566,430.00	11,685,000.00	(2,118,570.00)	2,614,743.00
Ringim General Hospital		300,000.00	19,500,000.00	(19,200,000.00)	1,062,105.00
Jigawa State Housing Authority		481,260.00	500,000.00	(18,740.00)	613,826.00
Ministry of Agriculture & Natural Resources		-	0.00	-	-
Ministry of Agriculture & Natural Resources		-		-	375,000.00
Urban Development Board		1,330,000.00	10,000,000.00	(8,670,000.00)	4,000,000.00
Mineral Resources Development Agency		-	550,000.00	(550,000.00)	262,847.00
Jigawa State Housing Authority		2,528,208.00	3,000,000.00	(471,792.00)	257,500.00
Urban Development Board		7,020,000.00	15,000,000.00	(7,980,000.00)	14,602,886.00
Urban Development Board			0.00	-	-
Dutse Capital Development Authority		-	1,000,000.00	(1,000,000.00)	1,160,557.46
Ministry of Commerce, Industry and Co-operatives		4,744,000.00	60,000,000.00	(55,256,000.00)	4,151,900.00
Sule Lamido University, K/Hausa		4,896,400.00	9,380,000.00	(4,483,600.00)	3,267,100.00
Jigawa State Environmental Protection Authority [JISEPA]			0.00	-	-
Jigawa State College of Islamic Legal Studies			125,000.00	(125,000.00)	
Ministry of Environment			60,000,000.00	(60,000,000.00)	-
Jigawa State College of Education		8,250,000.00	10,000,000.00	(1,750,000.00)	89,115,144.44

Sule Lamido University, K/Hausa		2,513,000.00	6,250,000.00	(3,737,000.00)	51,525,916.77
Jigawa State College of Islamic Legal Studies		43,440,985.00	108,425,000.00	(64,984,015.00)	66,616,574.61
Institute of Information Technology		17,878,493.00	92,251,000.00	(74,372,507.00)	32,661,710.50
school of midwery babura		-	4,545,000.00	(4,545,000.00)	-
School of Health Technology		-		-	2,907,781.44
Civil Service Commission		-		-	1,936,432.50
State Universal Basic Education Board		250,000.00	850,000.00	(600,000.00)	461,000.00
Jigawa State Polytechnic		9,900,000.00	17,000,000.00	(7,100,000.00)	5,170,537.50
Science & Technical Education Board		300,000.00	100,000.00	200,000.00	487,000.00
Jigawa State College of Islamic Legal Studies		4,500,000.00	8,000,000.00	(3,500,000.00)	993,360.00
Jigawa State Polytechnic		582,189.53	500,000.00	82,189.53	
Jigawa State College of Education		25,950,941.00	86,000,000.00	(60,049,059.00)	-
Sule Lamido University, K/Hausa		57,088,247.00	193,850,000.00	(136,761,753.00)	82,286,915.29
Dutse Model/Capital School		257,648,124.30	139,000,000.00	118,648,124.30	93,108,284.54
Institute of Information Technology		-		-	47,043,396.53
Islamic Education Board		-		-	-
Ministry of Health		29,145,648.58	25,087,000.00	4,058,648.58	7,079,801.43
School of Nursing Birnin Kudu		41,541,318.84	36,010,000.00	5,531,318.84	36,769,983.40
School of Nursing Hadejia				-	-
Ministry of Education Science & Technology		-		-	-
Jigawa State Polytechnic		123,457,178.34	110,000,000.00	13,457,178.34	92,092,006.96
Bilyaminu Usman Polytechnic Hadejia		136,579,427.00	52,214,000.00	84,365,427.00	72,550,922.58
Jigawa State College of Education				-	-
Jigawa State College of Education and Legal Studies				-	-
Institute of Information Technology		16,990,146.00	55,650,000.00	(38,659,854.00)	-
Jigawa State College of Remedial Studies		4,500,000.00	13,800,000.00	(9,300,000.00)	31,923,610.12
Islamic Education Board				-	
School of Widwifery Birnin kudu			25,088,000.00	(25,088,000.00)	51,587,402.44
School of Nursing Hadejia			9,214,000.00	(9,214,000.00)	
School of Health Technology		54,718,433.57	31,130,000.00	23,588,433.57	

Jigawa State Polytechnic			1,000,000.00	(1,000,000.00)	
Ministry of Land, Housing, Urban & Regional Planning Development		3,900,000.00		3,900,000.00	-
Ministry of Land, Housing, Urban & Regional Planning Development		1,427,864.38	1,000,000.00	427,864.38	-
Ministry of Land, Housing, Urban & Regional Planning Development				-	1,176,024.04
Babura General Hospital		7,300,608.00	5,000,000.00	2,300,608.00	19,280,091.40
Hadejia General Hospital		-		-	20,195,518.00
Jahun General Hospital		1,433,332.00	318,000.00	1,115,332.00	2,634,757.00
Babura General Hospital		1,200,000.00	1,550,000.00	(350,000.00)	995,000.00
Birnin kudu General Hospital		2,217,620.00	2,718,000.00	(500,380.00)	814,950.00
Birniwa General Hospital		64,500.00	1,000,000.00	(935,500.00)	114,861.00
Dutse General Hospital		12,000,000.00	2,330,000.00	9,670,000.00	2,137,567.00
Gumel General Hospital		10,133,333.00	15,600,000.00	(5,466,667.00)	1,461,231.69
Gwaram Cottage Hospital		1,200,000.00	550,000.00	650,000.00	50,000.00
Hadejia General Hospital		3,443,235.00	5,257,000.00	(1,813,765.00)	1,879,388.00
Jahun General Hospital		1,066,667.00	382,000.00	684,667.00	1,235,360.00
Kafin Hausa[Bulangu] Cottage Hospital		-		-	737,513.00
Kafin Hausa General Hospital		3,920,000.00	1,846,000.00	2,074,000.00	677,419.85
Kazaure General Hospital		10,296,099.00	15,626,000.00	(5,329,901.00)	3,174,501.25
Kazaure Psychiatric Hospital		-		-	649,267.30
Ringim General Hospital		2,066,667.00	400,000.00	1,666,667.00	2,724,521.49
Manpower Development Institute		21,457,987.58	15,000,000.00	6,457,987.58	-
Directorate of Economic Empowerment			0.00	-	-
Bilyaminu Usman Polytechnic Hadejia			0.00	-	-
Farmers & Herdsmen Board			0.00	-	-
Ministry of Agriculture & Natural Resources		20,000.00	691,000.00	(671,000.00)	56,000.00
Farmers & Herdsmen Board		-	0.00	-	-
Ministry of Education Science & Technology		640,000.00	960,000.00	(320,000.00)	1,073,000.00
State Universal Basic Education Board		13,960,724.68	10,000,000.00	3,960,724.68	35,812,990.97
Ministry of Agriculture & Natural Resources				-	419,000.00

Ministry of Education Science & Technology			0.00	-	-
Ministry of Works & Transport		1,035,000.00	3,000,000.00	(1,965,000.00)	725,000.00
Ministry of Land, Housing, Urban & Regional Planning Development		4,095,700.00	5,000,000.00	(904,300.00)	35,812,990.97
Ministry of Works & Transport		1,159,000.00	2,000,000.00	(841,000.00)	419,000.00
Ministry of Works & Transport		-	0.00	-	-
Ministry of Works & Transport		-	0.00	-	-
Office of the Auditor General		450,000.00	600,000.00	(150,000.00)	200,000.00
Board of Internal Revenue		711,800.00	1,500,000.00	(788,200.00)	94,800.00
Women Co-operative Development Fees			0.00	-	-
Ministry of Women Affairs & Social Development			0.00	-	-
Ministry of Land, Housing, Urban & Regional Planning Development		201,729,658.24	190,000,000.00	11,729,658.24	7,417,887.75
Ministry of Health		4,722,265.87	3,600,000.00	1,122,265.87	305,000.00
Jigawa Agricultural Reseach Institute		5,013,887.75	50,000.00	4,963,887.75	2,302,013.86
Ministry of Land, Housing, Urban & Regional Planning Development			0.00	-	-
Bilyaminu Usman Polytechnic Hadejia		3,611,478.25	8,624,000.00	(5,012,521.75)	2,284,502.00
Institute of Information Technology		3,500,000.00	24,200,000.00	(20,700,000.00)	7,498,015.62
Ministry of Health		7,461,475.57	6,460,000.00	1,001,475.57	
Urban Development Board		1,520,000.00	10,000,000.00	(8,480,000.00)	8,900,000.00
Urban Development Board		-	0.00	-	-
Small Town Water Supply Agency		2,274,579.00	7,000,000.00	(4,725,421.00)	1,265,000.00
Jigawa State Water Board		13,170,027.00	30,000,000.00	(16,829,973.00)	2,333,880.43
Board of Internal Revenue		347,648.25	200,000.00	147,648.25	-
Board of Internal Revenue		1,475,137.87	1,000,000.00	475,137.87	1,962,380.00
Ministry of Land, Housing, Urban & Regional Planning Development		16,472,145.36	5,000,000.00	11,472,145.36	12,500,000.00
Urban Development Board		10,500,000.00	25,000,000.00	(14,500,000.00)	-
Board of Internal Revenue		222,000.00	1,500,000.00	(1,278,000.00)	553,000.00
Directorate of Economic Empowerment				-	-
High Court of Justice				-	-

Ministry of Justice		417,258,347.36	300,000,000.00	117,258,347.36	378,844,963.83
Ministry of Agriculture & Natural Resources			0.00	-	-
Chieftaincy and Religious Affairs Directorate				-	
Sub-Total Fees		2,051,473,472.96	2,343,187,000.00	(291,713,527.04)	1,447,304,874.69
Fines		ACTUAL 2022	BUDGET	VARIANCE	ACTUAL 2021
High Court of Justice		9,159,870.00	8,800,000.00	359,870.00	3,031,682.00
Sharia Court of Appeal		24,514,987.57	22,000,000.00	2,514,987.57	-
jigawa state of education and legal studies		546,214.98	450,000.00	96,214.98	
Sule Lamido University		67,700.00	100,000.00	(32,300.00)	168,658.40
Sub-Total Fines		34,288,772.55	31,350,000.00	2,938,772.55	3,031,682.00