



**JIGAWA STATE
GOVERNMENT OF NIGERIA**

**REPORT OF THE STATE
AUDITOR GENERAL**

**ON THE FINANCIAL STATEMENTS AND ACCOUNTS OF
THE GOVERNMENT OF JIGAWA STATE**

FOR

THE YEAR ENDED 31ST DECEMBER, 2025

**SUBMITTED TO THE
HOUSE OF ASSEMBLY, JIGAWA STATE**

JUNE, 2026

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JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

JIGAWA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2025

PART I

FORWARD, RESPONSIBILITIES, ACCOUNTING POLICIES AND AUDITOR GENERAL CERTIFICATE

FOREWORD BY THE STATE AUDITOR GENERAL

The statutory basis of mandate to audit Accounts of the State Government is clearly stated in section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 8(1) of the Jigawa State Audit Law, No. 5, of 2019 (as amended) which provides for the appointment of an Auditor General of the State who shall audit the public accounts of the State and of all public offices and courts of the State and submit his report to the House of Assembly of the State through Public Account Committee (PAC). For this purpose, the Auditor General or any person authorised by him, in that respect, shall have access to all the books, records, returns or other documents relating to those accounts S.125 (2). The Principal Legal framework for Public Audit in Jigawa State is the Jigawa State Audit Law No.5 of 2019 signed by the Executive Governor on 17th July 2019. The Principal Law has been amended twice cited as Jigawa State Audit Law (amendment Law No.1) signed on 25th June 2021 and Jigawa State Audit Law (amendment Law No.2) assented to on 5th November 2021 by His Excellency the Governor.

It is my great pleasure and privilege to submit here with Auditor Generals' report for the year ended 31st December, 2025 which is for the fourth time since my appointment at the 10th substantive Auditor General for the State.

ADOPTION OF IPSAS ACCRUAL ACCOUNTING:

The process of Adoption of the International Public Sector Accounting Standard (IPSAS) Accrual Accounting began on the General-purpose Financial Statement (GPFS) of the State from the year 2021 to 2024 and subsequently additional efforts are being made to continue Accrual IPSAS Accounting on the 2025 accounts. The efforts to migrate from cash basis reporting format to Accrual concept is in pursuant to Jigawa State Government Commitment to full disclosure of its financial transactions as it demonstrated in its quest for accountability and transparency in the management of public resources. It is also worthy to mention that, having migrated to IPSAS Accrual reporting system both Office of the Accountant General and Office of the State Auditor General, experienced challenges and obstacles which is gradually being overcome more especially the valuation of Legacy Assets and maintenance of fixed Assets Registers by Government Ministries, Departments and Agencies (MDAs).

PERFORMANCE AUDIT:

Pursuant to the World Bank Assisted Human Capital Opportunities for Prosperity and Equity (**HOPE-GOV**) program, the Accountant General of the State submitted the Consolidated Financial Statement and Accounts of the Government of Jigawa State along with a separate expenditure accounts for Basic Education and Primary Healthcare Sub-sectors for the annual Audit. In line with the HOPE-GOV program, while conducting the Financial Audit, the Office of the State Auditor General embark on Performance Audit of the two (2) Sub-sectors with a view to achieve the Disbursement Link Result 4.2 (DLI – 4.2) to enable the State earn a grant under PforR from the World Bank as provided in the program.

Let me seize this opportunity to acknowledge and appreciate the Government of Jigawa State and the effort of His Excellency the Governor, **Malam (Dr.) Umar A. Namadi, FCA** for his invaluable support in ensuring that the Audited Financial Statement and Reports are developed and produced.

Finally, I extend my sincere gratitude to the Accountant General, his team and the staff of the Office of the State Auditor General for the cooperation and understanding towards the success of this exercise.



(Dr.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/ICAN/00000017946
Auditor General, Jigawa State



MINISTRY OF FINANCE

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC PLANNING

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

Ref: MOF/AG/SIFMIS/2026/VOL.1/238

7th Shawwal, 1447 A.H

Date: 26th March, 2026

RESPONSIBILITY FOR FINANCIAL STATEMENTS.

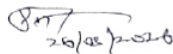
The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). Meanwhile, the valuation of legacy assets is still inconclusive as such some exemptions still apply.

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

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

Efforts were made to ensure that these Financial Statements reflect the true and fair view of the Financial Position of Jigawa State Government as at 31st December 2025 and its Operations for the year ended on that date.

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


26/03/2026

Abdullahi S.G Shehu FCA
State Accountant General
FRC/2020/002/00000021507



MINISTRY OF FINANCE
OFFICE OF THE ACCOUNTANT GENERAL

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

MOF/AG/SIFMIS/2026/VOL.1/238

Date: 07th Shawwal, 1447

(26th March, 2026)

JIGAWA STATE GOVERNMENT STATEMENTS OF ACCOUNTING POLICIES.

Summary of Significant Accounting Policies:

1. General Information.

The State Financial information for the year ended 31st December, 2025 were authorized for issue by the Accountant General on 26th March, 2026. Jigawa State Government principal activities are the provision of Infrastructure, Educational, Housing, Justice, Transport, Agricultural and Health services, Economic Empowerment and administrative services. The State's registered office is located at New State Secretariat Complex, Dutse, Jigawa State, Nigeria.

2.1 Statement of compliance with IPSAS.

The Financial Statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSAS). The transitional period as provided by IPSAS 33 (First Time Adoption Accrual Basis) that allows Jigawa State Government a period of three years (from January 2021 to December, 2023) to recognize and or measure certain assets and or liabilities has elapsed and it's pronounced that the 2025 Financial Statements are full accrual Accounts.

The Jigawa State Government took advantage of transitional exemption for its yet to be valued and yet to be recognized assets and liabilities. While co-ordinated efforts have been made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other infrastructure related MDAs. Verifiable reports of the committee with respect to the number and depreciated fair value assessment of Land, Building, Road Infrastructure and Water Infrastructure shall be aggregated and finally recognized in the year 2025 exclusively Accrual Basis IPSAS Financial Statements.

As a result of the above-mentioned, Jigawa State Government is yet unable to make an explicit and unreserved statement of compliance with accrual basis IPSAS in preparing its Financial Statements for this reporting period. The State Financial Statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest signs (₦'000) is not indicated. The accounting policies have been consistently applied to all years presented. It is therefore, the State Financial Statements are prepared on an Accrual Basis.

2.2 The Accounting Policies

A. Measurement Basis

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

C. Effort were made to apply all the provisions of the IPSAS unless where it was indicated.

D. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

- i. All MDAs of the Government shall be submitting their transcripts on monthly basis to the SIFMIS on or before 10th of the subsequent month which is consolidated to formulate sole Jigawa State Financial Statements and Report of the Accountant General except GPSE.
- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
- iii. All the Parastatals other than GPSE are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- iv. These Controlling Entities with interest in a GPSE should account for such by presenting it as an Investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position.
- v. These entities are Jigawa State Agricultural Supply Company, Jigawa State Pharmaceutical Supply Company Limited, Jigawa State Investment and Properties Limited and Jigawa State Savings and Loans Limited and Jigawa State Investment Promotion Agency (**Invest Jigawa**).

5. Comparative Information

The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (**2025 and 2024**) simultaneously for comparative purposes.

6. Notes to the General-Purpose Financial Statement

Notes to the GPFS shall be presented in a systematic manner. The Items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statement and as recommended by the FAAC.

7. Accrual Basic Concept

The Information Recorded reveal that transaction and event are recognized when they occur not when cash or is received or paid. Revenues are recognized when earned and expenses when incurred.

8. Completeness

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

9. Prudence

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

10. Neutrality

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

11. Verifiability

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

12. Understandability

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

13. Going Concern Concept

This concept ensure that assets and liability are recorded on the basis that the entity will remain operational.

14. Substance Over Form

The financial statement information is accounted for and presented in accordance with their substance and economic reality, not merely their legal form.

15. Materiality

The financial statement is prepared to ensure that the financial in such way that it will enable users to make accurate decisions. Such that materials items are reported separately while immaterial items are aggregated.

16. Relevance

The financial statement is prepared to ensured that financial report support transparency and inform public decision making.

17. Consistency Concept

The financial statement is prepared in such a manner that the same accounting policies and procedures are applied consistently from one period to another and where changes occur it's justified and disclosed. This ensures comparability of financial reports over time.

18. Budget Figures

The Financial Statements of Jigawa State Government have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2025 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended.

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

19. Revenue: Non-Exchange Transactions Fees, taxes and Fines.

- a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.
- b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

20. Other Operating Revenues.

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

21. Sales of goods

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

22. Rendering of services

Revenue from the rendering of services to the state of completion or when the outcome of the transaction can be stately estimated is recognized. These are measured by reference to the labour hours, cost incurred to date as a percentage of total estimated labour hours or the total cost.

23. Interest Income.

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

24. Other Revenue/Income.

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

25. Aid and Grants:

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

26. Subsidies, Donations and Endowments.

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

27. Transfers from other government entities.

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

28. Expenses:

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

29. Employee Benefits/Pension obligations: Under the Defined Benefits Scheme:

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

30. Under the Defined Contribution Scheme:

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

a. Foreign currency transactions:

- i. Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the prevailing (Central Bank of Nigeria – CBN) rate of exchange at the date of the transactions.
- ii. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.
- iii. Foreign Exchange gains/losses are recognized as income or expenses in the Statement of Financial Performance.

- iv. Gain or loss from the translation of foreign operations result should be recognized in the reserve (translation reserve)

b. Minority Interest

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

31. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS. The Cash flow statement shall consist of three (3) sections:

a. Operating activities

These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.

b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.

c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

32. Cash & Cash Equivalent

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

33. Accounts Receivable: Receivables from Exchange Transactions

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

d. Receivables from Non-exchange Transactions

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

34. Prepayments

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.

- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.
- d. Prepayments that are identifiable with specific future revenue or event, e.g. Adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. Insurance, Rent, Leasehold premises, should be recognised as an expense in such periods.
- e. Prepayments not exceeding e.g. ₦10,000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of Government/Entities)

35. Inventories:

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

36. Loans Granted:

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

37. Investments:

I. Investments in Associates:

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

II. Investments in Joint Ventures:

- a. A PSE's investments in its joint ventures are accounted for using the Equity Method of accounting.
- b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- c. Under the Equity Method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the joint venture.
- d. The statement of Financial Performance reflects the share of the results of operations of the joint venture.

- e. Where there has been a change recognised directly in the equity of the joint venture, an Entity should recognise its share of any changes and discloses this, when applicable, in the Statement of Changes in Net Assets/Equity.

III. Investment in Controlled Entities (Subsidiaries)

- a. The controlled entities are all entities (including special purpose entities) over which a PSE or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether a PSE controls another Entity.
- c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- d. Intra-economic entity transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated.
- e. Accounting policies of controlled entities should be consistent with the policies adopted by the controlling entity.

IV. Impairment of Investments

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

38. Financial Assets at Fair Value through Net Assets:

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

- a. An available-for-sale financial assets are included in Non-Current Assets where a PSE intends to dispose off the investment in a period exceeding 12 months from the reporting date.
- b. Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognised in the Statement of Net Assets/Equity.
- c. Realized gains and losses on Financial Assets at fair value through net assets are recognized in the Consolidated Statement of Financial Performance as income or expense from Financial Assets at fair value through net assets securities.'
- d. Impairment losses on Financial Assets at fair value through Net Assets is calculated using the Effective Interest Method and is recognized in the Consolidated Statement of Financial Performance as part of expenses.
- e. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques. **These include:**
 - i. The use of recent arm's length transactions,
 - ii. Reference to other instruments that are substantially the same
 - iii. Discounted cash flow analysis
 - iv. Option pricing models
 - v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.

- vi. Entities shall ascertain at the date of preparation of each Statement of Financial Report whether there is objective evidence that a Financial Asset or a group of Financial Assets are impaired.

In the case of equity securities classified as available Financial Assets at fair value through net assets, a significant or prolonged decline in the fair

value of the security below its cost is considered as an indicator that the securities have been impaired.

- vii. If any such evidence exists for Financial Assets at fair value through Net Assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is presented in the Statement of Financial Performance.

39. Property, Plant & Equipment (PPE)

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

I. Cost:

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

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

II. Capitalization

- a. The capitalisation threshold shall be ₦ 50,000 (Fifty Thousand Naira).
- b. Only amounts spent in connection with the above and whose values are equal or in excess of ₦ 50,000 (Fifty Thousand Naira) shall be capitalised.

All assets equal to or above this amount shall be recorded in the PPE Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS etc and apply the capitalisation threshold to the aggregate value.

- c. An item of PPE whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.
- d. Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the PPE register under the appropriate category.

III. Depreciation

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

ITEM OF PPE	DEPRECIATION RATE
A. Leased Property;	Over the term of the lease
B. Buildings	2 %
C. Investment property	2 %
D. Infrastructure	5 %
E. Plant and Machinery	10%
F. Transportation Equipment (except K):	20%
G. Office Equipment	25%
H. Furniture and Fittings	20%
I. Specialised Assets (e.g. Books, Military assets)	10%
J. Bearer Plant	4%
K. Aircraft, Ship and Train	5%
L. Specific cultural and heritage assets	Unlimited
i. The full depreciation charge shall be applied to PPE in the year they are available for use and no depreciation in the year of disposal.	
ii. Fully depreciated assets that are still in use are carried in the books at a carrying amount as scrap or salvage items accordingly.	
iii. An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount	

IV. Revaluation

- a. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.
- b. Surplus arising from the revaluation shall be transferred to the Revaluation Reserve in the Financial Position under reserves.

- c. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the Statement of Financial Performance as an expense.

V. Disposal

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

VI. Impairment

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

40. Investment Property

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

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

a. Investment Income

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

b. Disposal

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

41. Constituency Project Assets

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

42. Intangible Assets

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

d. Classes of Intangible Assets are as follows:

- iv. Softwares acquired externally
- v. Patent right

vi. Copyrights

vii. Trademarks and brand acquired

viii. Franchise

ix. Other Intangible assets

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

43. Deposits

a. Deposits consist of resource held in custody on behalf of third parties.

b. Deposits can also represent payments received in advance for goods/services to be offered later.

c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

44. Loans & Debts

a. Loans are funds borrowed to be paid back at an agreed period of time. They are presented in Statement of Financial Position as liabilities and are categorised as either short or long term loans.

b. Short-term loans and debts are those expected to be settled within 12 months from the end of a reporting period. While long-term loans and debts are expected to be settled in a period exceeding 12 months from the end of a reporting period.

45. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, Unions, Cooperatives, Schemes and Associations, other government agencies, etc. These include: tax deductions and other deductions at source.

b. These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

46. Payables

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

47. Accrued Expenses

a. These are monies payable to third parties in respect of goods and services received.

b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

48. Current Portion of Borrowings

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

49. Public Funds

a. These are balances of Government funds at the end of the financial year.

- b. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

50. Reserves

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

51. Contingent Liability

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

52. Contingent Assets

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

53. Leases:

a. Finance leases

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

b. Operating Leases

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

54. Financial Instruments

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

55. Borrowings

- iii. Borrowings are recognized initially at fair value, net of transaction costs incurred.
- iv. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the Consolidated Statement of Financial Performance over the period of the borrowings using the Effective Interest Method.

- v. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.
- vi. Borrowings falling due within 12 months are classified as Current Liabilities while borrowings falling due over more than 12 months are classified as Long Term Borrowings.
- vii. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.
- viii. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- ix. All other borrowing costs are recognized as an expense in the period in which they are incurred.

56. Transfers to other government entities

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

57. Service Concession Arrangement:

a. Service Concession Arrangement Assets

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

b. Service Concession Arrangement Liabilities

- i. When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount.
- ii. The liability is split between a financial liability and a performance obligation.
- iii. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets or associated asset(s).

58. Construction Contracts

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

I. Construction contracts include:

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

Construction contracts are broadly classified as: -

a. Fixed Price Contracts

b. Cost Plus or Cost Based Contracts.

Some commercial construction contracts may contain characteristics of both a **Fixed Price contract** and a **Cost Plus or Cost Based contract** (with an agreed maximum price). In such circumstances, a contractor needs to consider all the conditions to determine when to recognize contract revenue and expenses. Cost plus and cost-based contracts encompass both **Commercial** and **Non -Commercial** contracts. A commercial contract will specify that revenue to cover the constructor's construction costs as agreed and generate a profit margin will be provided by the other parties to the contract. However, a public sector entity may also enter into a non-commercial contract to construct an asset for another entity in return for full or partial reimbursement of costs from that entity or other parties.

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

II. Contractor:

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

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

III. Contract Revenue:

Contract Revenue should comprise:

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

IV. Measurement of Contract Revenue and Expenses:

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

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

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

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

V. Contract Costs

Contract costs should comprise:

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

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

VI. Recognition of Contract Revenue and Expenses:

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

In the case of a **Fixed Price Contract**, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied: a. Total contract revenue, if any, can be measured reliably;

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

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

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

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

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

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

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

VII. Recognition of Expected Deficits:

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

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

The amount of such a deficit is determined irrespective of:

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

VIII. Changes in Estimates:

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

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

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

59. Agriculture:

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

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

A biological asset: is a living animal or plant

b. Agricultural Produce:

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

c. **Biological assets:** are used in many activities undertaken by the State. These include: - The trees plantation for shelter belt and eventual use as pulp woods, timbers and other carpentry uses. There are

also economic trees for fruits production and seedlings for transplanting. Ranch assets also animals bred available for reselling and empowerment purposes.

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

Measurement of Biological Asset and Agricultural Produce

Biological Asset

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

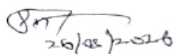
d. Recognition of Biological Assets and Agricultural Produce:

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

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

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

Above policies are constantly applied during the preparation of the 2025 Accrual Based Financial Statements.



20/02/2026

Abdullahi S.G Shehu FCA
State Accountant General
FRC/2020/002/00000021507



OFFICE OF THE STATE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/336

**Date: 23rd Dhul Hijjah, 1447 A.H.
(9th June, 2026)**

AUDITOR GENERAL CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended 31st December, 2025 have been audited in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No. 5 of 2019 (as amended) as well as the provision of International Public Sector Accounting Standards (IPSAS).

BASES OF OPINION.

The audit was conducted in accordance with International Standards on auditing (ISA) and International Organisation for Supreme Audit Institutions (INTOSAI) auditing Standards. In the course of the audit, I evaluated the overall adequacy of the Information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

OPINION.

In my opinion, the Financial Statements which are in agreements with books of accounts and records present fairly in all material respect the Financial Position of the Government of Jigawa State as at 31st December, 2025, its Financial Performance and Cash Flows for the fiscal year ended on that date.

SPECIAL OPINION:

The State is eligible to receive performance-based loan financing from Federal Government of Nigeria subject to performance against predetermined criteria in the World Bank Assisted Programs State Action on Business Enabling Reform (SABER). The amount received in year one (2025) is presented in Note 4 with details in Supplementary Note 4.1 of the General-Purpose Financial Statements of the Government of Jigawa State

In my opinion, the information provided above and in the accompanying Disclosure Notes against the SABER PforR for the year ended 31st December, 2025 represents fairly, in all material respects in accordance with International Public Sector Accounting Standards (IPSAS).

**(DR.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/ICAN/00000017946
AUDITOR-GENERAL, JIGAWA STATE**



JIGAWA STATE GOVERNMENT OF
NIGERIA

PART II

STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE

STATEMENT OF FINANCIAL POSITION

STATEMENT OF CASH FLOWS

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

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

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

Year Actual (2024)	DETAILS	Notes	Year Actual 2025	Final Budget 2025	Initial/ Original Budget 2025	Supplementary/ Review I-III Budget 2025	Variance on Final Budget
₦	REVENUE		A	B(C+D)	C	D	E (B-A)
16,970,535,327.36	Government Share of FAAC (Statutory Revenue)	1 A & B	86,281,467,588.12	90,500,000,000.00	34,000,000,000.00	56,500,000,000.00	4,218,532,411.88
170,773,403,669.30	Exchange Gain, Solid Minerals, Egn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation	1C	72,383,874,810.91	138,900,000,000.00	154,100,000,000.00	15,200,000,000.00	66,516,125,189.09
74,813,698,720.04	Government Share of VAT	1E	95,929,672,222.13	96,300,000,000.00	80,000,000,000.00	16,300,000,000.00	370,327,777.87
9,177,463,932.20	Tax Revenue	2	18,353,940,628.53	26,445,446,000.00	26,445,446,000.00	-	8,091,505,371.47
53,340,815,398.70	Non-Tax Revenue	3	71,254,496,783.22	114,887,054,000.00	114,487,054,000.00	400,000,000.00	43,632,557,216.78
18,297,518,950.76	Aid & Grants	4	47,977,038,691.74	47,978,500,000.00	47,978,500,000.00	-	1,461,308.26
54,711,402,371.20	Other Capital Receipts to CDF	5	82,691,057,290.66	62,039,000,000.00	62,039,000,000.00	-	(20,652,057,290.66)
398,084,838,369.56	Total Revenue (a)		474,871,548,015.31	577,050,000,000.00	519,050,000,000.00	58,000,000,000.00	102,178,451,984.70
	EXPENDITURE						
56,324,822,914.75	Personel E/moluments (Salaries, Wages & Allowances)	7	88,824,586,328.66	89,142,549,000.00	89,142,549,000.00	0.00	317,962,671.34
1,570,091,209.99	Social Contributions	8	2,876,571,297.06	3,000,000,000.00	3,000,000,000.00	0.00	123,428,702.94
5,513,727,370.50	Social Benefits	9	725,682,020.95	3,527,968,000.00	3,527,968,000.00	0.00	2,802,285,979.05
51,655,272,102.62	Other Recurrent Cost. [Overhead]	10	58,443,572,327.99	76,202,686,000.00	76,202,686,000.00	0.00	17,759,113,672.01
2,208,355,574.00	Grants & Contributions	11	-	1,700,000.00	1,700,000.00	0.00	1,700,000.00
5,667,660,300.00	Subsidies	12	3,763,047,041.48	4,000,000,000.00	4,000,000,000.00	0.00	236,952,958.52
44,576,990,527.98	Depreciation	13	50,334,520,996.03	-	-	-	-
32,874,180,473.47	Impairment	14	56,639,653,679.28	-	-	-	-
5,15,827,495.04	Amortization	15	615,827,495.04	-	-	-	-
280,723,612.20	Bad Debt	16	70,880,255.20	-	-	-	-
201,187,651,580.56	Total Expenditure (b)		262,294,341,441.70	175,874,903,000.00	175,874,903,000.00	0.00	21,241,443,983.86
196,897,186,789.00	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		212,577,206,573.60	0.00	0.00	0.00	123,419,895,968.56
-	Gain/ Loss on Disposal of Asset			0.00	343,175,097,000.00	58,000,000,000.00	-
(36,524,998,126.98)	Other debt services/Loans and Borrowings	17	(579,532,052.90)	4,400,000,000.00	4,400,000,000.00	0.00	3,820,467,947.10
-	Public Debt Charges for the period			0.00	0.00	0.00	-
-	Federal Government Debt Swap			0.00	0.00	0.00	-
(36,524,998,126.98)	Gain/Loss on Exchange Transaction			0.00	0.00	0.00	-
160,372,188,662.02	Total Non-Operating Revenue/(Expenses) (d)		(579,532,052.90)	4,400,000,000.00	4,400,000,000.00	0.00	4,979,532,052.90
0.00	Surplus/(Deficit) from Ordinary Activities e=(c+d)		211,997,674,520.70	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficit) (f)		0.00	0.00	0.00	0.00	0.00
160,372,188,662.02	Net Surplus/ (Deficit) for the Period g=(e-f)		211,997,674,520.70	0.00	0.00	0.00	0.00

Notes to the Financial Statements are integral part of the Accounts

(Signature)
26/12/2025

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/000000021507

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2025	Year Actual 2024
ASSETS			₦	₦
Current Assets				
Cash and Cash Equivalents	310101 - 310201	20	75,784,758,956.39	101,446,087,659.67
Inventories	310501 & 310502	21	50,930,428,047.75	32,518,543,203.76
Receivables	310601 - 310604	22	6,361,982,691.50	5,614,472,244.07
Total Current Assets	A		133,077,169,695.64	139,579,103,107.50
Non-Current Assets				
Loans Granted	311001 & 311002	23	2,113,209,778.21	12,912,402,993.43
Investments	310901 & 310902	24	28,965,300,879.23	26,611,041,474.42
Property, Plant and Equipment	320101 - 320110	25	496,027,471,452.83	377,974,469,179.26
Investment Property	320201	26	215,097,832,398.62	229,491,942,380.50
Intangible Assets	320301	27	10,755,288,264.52	8,755,288,264.52
Total Non-Current Assets	B		752,959,102,773.41	655,745,144,292.13
Total Assets	C	A+B	886,036,272,469.04	795,324,247,399.63
LIABILITIES				
Current Liabilities				
Deposits/Retention	410101	28	3,497,168,490.94	2,906,673,822.08
Unremitted Deductions	410301 - 410302	29	554,548,773.35	284,074,117.40
Accrued Expenses		30	13,941,907,731.85	1,792,990,537.77
Borrowings		31	67,223,666,702.12	37,168,254,545.22
Total Current Liabilities	D		85,217,291,698.26	42,151,993,022.47
Non-Current Liabilities				
Public Funds	420101 & 420102	32	245,082,624,765.33	409,433,572,892.41
Total Non-Current Liabilities	E		245,082,624,765.33	409,433,572,892.41
Total Liabilities: F = D + E			330,299,916,463.60	451,585,565,914.88
Net Assets: G = C - F		33	555,736,356,005.45	343,738,681,484.75
NET ASSETS/EQUITY				
Reserves	430301	34	343,738,681,484.75	150,515,177,782.53
Accumulated Supplus/(Deficits)	430301	34	211,997,674,520.70	193,223,503,702.22
Total Net Assets/Equity: H=G			555,736,356,005.45	343,738,681,484.75

Notes to the Financial Statements are integral part of the Accounts

8/17
26/12/2026

Abdullahi S.G Shehu FCA

Accountant-General, Jigawa State

FRC/2020/002/00000021507

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JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2025

Description	NCOA CODES	Notes	ACTUAL 2025 ₦	ACTUAL 2024 ₦
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Statutory Revenue	110101 & 110103	1A	86,281,467,588.12	16,970,535,327.36
Exchange Gain, Solid Minerals, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1C	72,383,874,810.91	170,773,403,669.30
VAT	110102	1E	95,929,672,222.13	74,813,698,720.04
Tax Revenue	120101	2	18,353,940,628.53	9,177,463,932.20
Non-Tax Revenue	120201 - 120210 & 120213	3	71,254,496,783.22	53,340,815,398.70
Aid & Grants		4	47,977,038,691.74	18,297,518,950.76
Other Capital Receipts to CDF		5	82,691,057,290.66	54,711,402,371.20
Total Inflow from Operating Activities (A)			474,871,548,015.31	398,084,838,369.56
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	7	88,824,586,328.66	56,324,822,914.75
Allowances/Social Contributions		8	2,876,571,297.06	1,570,091,209.99
Social Benefits		9	725,682,020.95	5,513,727,370.50
Overhead Cost		10	58,443,572,327.99	51,655,272,102.62
Grants & Contributions		11	-	2,208,355,574.00
Subsidies		12	3,763,047,041.48	5,667,660,300.00
Other Consolidated Revenue Fund Charges		18	-	-
Total Outflow from Operating Activities (B)			154,633,459,016.14	122,939,929,471.87
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			320,238,088,999.17	275,144,908,897.69
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assests:				
Administration Sector		19	14,656,280,311.88	20,010,317,862.09
Economic Sector		19	212,589,631,964.88	161,307,000,392.93
Law and Justice Sector		19	1,004,437,436.13	606,014,820.76
Social Sector		19	116,100,323,609.21	63,467,547,243.58
Net Cash Flow from Investing Activities			(344,350,673,322.10)	(245,390,880,319.36)
Proceeds from External Loans & Other Borrowings	420301 (CR)	17	34,178,935,269.44	15,609,950,228.73
Proceeds from Domestic Loans & Other Borrowings		17.1	2,029,342,980.00	3,706,975,458.63
Public Debt Charges		17.1	36,208,278,249.44	36,524,998,126.98
Other loans and Borrowings (NLNG Advance)		5.1.1	(45,000,000,000.00)	-
Investments in Properties		24	(28,965,300,879.23)	(26,611,041,474.42)
Net Cash Flow from Financing Activities			(1,548,744,380.35)	29,230,882,339.92
Net Cash Flow from all Activities			(25,661,328,703.28)	58,984,910,918.25
Cash & Its Equivalent as at 1/1/2025			101,446,087,659.67	4,246,117,674.42
Cash & Its Equivalent as at 31/12/2025			75,784,758,956.39	101,446,087,659.67


Notes to the Financial Statements are integral part of the Accounts

AS
26/12/2025

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

Notes: 1				
RECONCILIATION:				
Surplus/ (Deficit) per Statement of Performance		31	211,997,674,520.70	193,223,503,702.22
Add Back Non-Cash Movement Items:				
Purchase/Construction of Assests				
			-	11,854,735,787.96
Depreciation	240101 - 240201	13	50,334,520,996.03	44,576,990,527.98
Impairment	250101	27.1	56,639,653,679.28	32,874,180,473.47
Amortization	260101 - 260301	14	615,827,495.04	515,827,495.04
Bad Debt	270101 & 270102	16	70,880,255.20	280,723,612.20
Net Movement in Current Assets/Liabilities.			319,658,556,946.27	283,325,961,598.88
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		(18,411,884,843.99)	(30,760,311,084.45)
Net Movement in Receivables	310801 - 310804 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(747,510,447.43)	(6,207,122,129.37)
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		43,065,298,675.79	(745,128,466.27)
Net Cash Flow from Operating Activities			343,564,460,330.64	245,613,399,918.79
Note: 2				
Cash & its equivalent as at 31/12/2025				
Cash Balances	NA		-	-
Bank Balances	310101 - 310201		<u>75,784,758,956.39</u>	<u>101,446,087,659.67</u>
Certificate of Deposits				

Notes to the Financial Statements are integral part of the Accounts

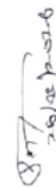

26/12/2025

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025**

CHANGES IN NET ASSETS/EQUITY	NOTE	Revaluation Reserve	Translation Reserve	Accumulated Surplus/Deficit	Total
		₦	₦	₦	₦
Balance at 31st December, 2023		133,452,186,970.13	-	17,062,990,812.40	150,515,177,782.53
Changes in Accounting Policy		-			
Restated Balance		133,452,186,970.13	-	17,062,990,812.40	150,515,177,782.53
Surplus on Revaluation of Property					
Deficit on Revaluation of Investment					
Net Gains and Losses not Recognised in the Statement of Financial Performance					
Net Surplus for the Period		150,515,177,782.53	-	193,223,503,702.22	343,738,681,484.75
Balance at 31st December, 2024		150,515,177,782.53	-	193,223,503,702.22	343,738,681,484.75
Deficit on Revaluation of Property					
Surplus on Revaluation of Investment					
Net Gains and Losses not Recognised in the Statement of Financial Performance					
Net Deficit for the Period		343,738,681,484.75	-	211,997,674,520.70	555,736,356,005.45
Balance at 31st December, 2025		343,738,681,484.75	-	211,997,674,520.70	555,736,356,005.45

Notes to the Financial Statements are integral part of the Accounts



Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507



JIGAWA STATE GOVERNMENT OF
NIGERIA

PART III

GENERAL OVERVIEW

PART III

GENERAL OVERVIEW

2.0 INTRODUCTION

The Financial Statements and Accounts of the Government of Jigawa State for the year ended 31st December 2025 was received on 26th March 2026 from the Office of the Accountant General of the State in compliance with requirements of Public Financial Management Law No.2 of 2019 part viii, section 50(1) of Jigawa State, which requires the preparation and submission of the Accounts and Financial Statements within the stipulated period.

The General-Purpose Financial Statements was prepared in accordance with International Public Sector Accounting Standards (IPSAS) accrual bases as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). The Financial Statements was therefore promptly subjected to audit scrutiny in pursuant to Section 125 Sub – Section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 8(1) (A) of Jigawa State Audit Law No. 05 of 2019 (as amended).

Audit observations of material errors in the accounts were raised and forwarded to Accountant General Office and subsequently the issues were addressed. The communication channel established provides a greater opportunity in facilitating the audit exercise.

Finally, the Office of the State Auditor General hereby forward the Audited financial statements and reports on the accounts of Jigawa State Government for the year ended 31st December 2025, to the Honourable House of Assembly of the State for consideration.

2.1.1 PREVIOUS AUDITED REPORTS SUBMITTED TO PUBLIC ACCOUNT COMMITTEE (PAC)

The receipt of Auditor General Report in respect of the previous years by the Public Accounts Committee (PAC) of the Honourable House, and the subsequent efforts to engage all stake holders in the public hearing deliberations is a commendable effort and historic developments. However, the 2023 and 2024 as well as the current 2025 needs to have the same treatment and issues raised be addressed by PAC more specifically appropriation violations and financial misconduct for immediate passage to State Executive Council for further appropriate action to complete the circle.

2.1.2 OVERVIEW OF THE YEAR 2025 FINANCIAL PERFORMANCE

The financial year 2025 recorded an increase in the statutory revenue receipts from Federation Allocation Account compared to the previous year 2024. The Value Added Tax (VAT) receipts shows an increase over the previous year. The State Internally Generated Revenue shows a positive increase compared to previous year 2024. But other Statutory Revenue receipts from the Federation Account recorded unfavourable difference compared to previous year. The expenditure performances of both Recurrent and Capital Expenditure indicated favourable aggregate against the projected estimate during the period under review.

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

2.1.3 Below is the (5) Five-year Financial summary of the State from 2021– 2025

Descriptions	2025	2024	2023	2022	2021
A – Receipts	₦	₦	₦	₦	₦
Internally Generated Rev.	40,576,708,005.64	19,159,750,891.59	11,679,348,643.45	19,906,608,862.04	13,853,655,218.64
Statutory Rev. Allocation	86,281,467,588.12	16,970,535,327.36	35,801,215,919.88	42,453,563,514.06	39,599,284,366.96
Value Added Tax	95,929,672,222.13	74,813,698,720.04	38,850,616,938.47	28,138,353,650.20	23,102,976,464.20
Primary Edu. Finance	34,151,017,065.74	20,843,235,691.87	18,204,263,960.31	18,648,496,582.52	18,827,272,596.67
60% PHCA Staff Cost	-	-	-	-	-
Misc. Receipt Fed. Acct.	72,383,874,810.91	170,773,403,669.30	58,517,456,701.94	17,635,292,489.63	4,535,971,457.76
Capital Re-Imbursement	14,880,712,340.37	22,515,292,747.44	19,280,136,702.80	12,821,354,280.95	14,614,476,984.24
Other Cap. Receipts	82,691,057,290.66	54,711,402,371.20	21,393,038,186.77	14,141,899,285.95	9,738,698,963.92
Receipts Deposits		-	-	-	-
Internal Loan		-	-	15,035,902,285.70	3,007,180,457.14
External Loan		-	-	-	2,033,066,857.60
Others	47,977,038,691.74	18,297,518,950.76	6,877,044,019.07	-	-
TOTAL	474,871,548,015.31	398,084,838,369.56	210,603,121,072.69	168,781,470,951.05	129,312,583,367.13
B – Payments					
Personnel Cost	88,824,586,328.66	56,324,822,914.75	52,488,112,188.15	44,204,570,463.47	44,241,168,904.67
Social benefits	725,682,020.95	5,513,727,370.50	592,415,171.10	2,254,090,307.50	2,182,386,945.54
Social Contribution	2,876,571,297.06	1,570,091,209.99	1,321,318,466.08	-	-
Other Recurrent Cost	58,443,572,327.99	51,655,272,102.62	30,157,200,256.70	21,773,004,654.09	21,149,357,903.53
Recurrent Grants & Contributions	0.00	2,208,355,574.00	459,944,842.21	1,592,845,601.04	1,188,404,004.67
Subsidies	3,763,047,041.48	5,667,660,300.00	0.00	0.00	0.00
Loans Repayments	4,914,553,161.37	-	4,417,157,207.23	6,276,280,494.77	3,780,599,809.70
Capital Expenditure	344,350,673,322.10	245,390,880,319.36	104,103,982,128.82	57,413,741,629.32	55,412,351,864.05
TOTAL	498,984,132,338.24	368,330,809,791.22	193,540,130,260.29	133,514,533,150.19	127,954,269,432.16

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

2.1.4 Details Of Internally Generated Revenue For The Year 2025

S/N	ITEM DESCRIPTION	FINAL BUDGET 2025 ₦	ACTUAL REVENUE 2025 ₦	% ACHIEVED
1	Tax Revenue	26,195,446,000.00	18,353,940,628.53	70.07
2	Licences – General	201,312,000.00	229,686,766.80	114.09
3	Fees – General	5,247,276,000.00	5,400,127,686.82	102.91
4	Fines – General	10,950,000.00	17,371,330.00	158.64
5	Sales – General	33,841,720,000.00	452,235,707.92	1.34
6	Earning – General	2,138,880,000.00	343,349,862.94	16.05
7	Rent on Govt. Building. – General	118,000,000.00	46,300,000.00	39.24
8	Rent on Land & Others	5,050,000,000.00	231,216,399.03	4.58
9	Repayment & Refund (Loan & Advances) – Gen.	7,257,000,000.00	15,386,028,961.13	47.17
10	Interest Earned	2,010,000,000.00	116,450,662.47	5.79
	TOTAL	82,070,584,000.00	40,576,708,005.64	49.44

2.1.5 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2025

This also known as statement of revenue & expenditure of the Government. to indicate all incomes accrued to the entity from all source, and expenditure incurred during the period.

2.1.6 REVENUE GENERAL FOR THE YEAR 2025 SUMMARY (BUDGET PERFORMANCES)

S/ N	ITEM DESCRIPTION	FINAL BUDGET 2025 ₦	ACTUAL REVENUE 2025 ₦	% ACHIEVED
1.	Government Share of FAAC (Statutory Revenue)	90,500,000,000.00	86,281,467,588.12	95.34
2.	Exchange Gain, Solid Minerals, Fed. Government Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation. Etc.	138,900,000,000.00	72,383,874,810.91	52.11
3.	Government Share of VAT	96,300,000,000.00	95,929,672,222.13	99.62
4.	Tax Revenue	26,195,446,000.00	18,353,940,628.53	70.07
5.	Non-Tax Revenue	114,537,054,000.00	71,254,496,783.22	62.21
6.	Aid & Grants	47,978,500,000.00	47,977,038,691.74	100.00
7.	Other Capital Receipts to CDF	62,289,000,000.00	37,691,057,290.66	60.51
	TOTAL REVENUE	576,700,000,000.00	429,871,548,015.31	74.54

The Revenue components of Government share from Federation Account include statutory Revenue; value added tax and other Federal Collected Revenue. The Budget Provision of Government share of FAAC was **₦90,500,000,000.00** and **₦86,281,467,588.12** as actual receipts. the Government share of Statutory Revenue

realised a short fall of **₦4,218,532,411.88** and the aggregate Revenue from the State's share of FAAC was in the total sum of **₦254,595,014,621.16** and **₦325,700,000,000.00** of the Budget Estimate with an adverse difference of **₦71,104,985,378.84** during the period under review as shown below:

GOVT. SHARE OF (FAAC)	BUDGET 2025 ₦	ACTUAL YEAR 2025 ₦	VARIANCE ₦
Statutory Rev.	90,500,000,000.00	86,281,467,588.12	4,218,532,411.88
Share of VAT	96,300,000,000.00	95,929,672,222.13	370,327,777.87
Other Federally Collected Rev.	138,900,000,000.00	72,383,874,810.91	66,516,125,189.09
TOTAL	325,700,000,000.00	254,595,014,621.16	71,104,985,378.84

2.1.7 TAX REVENUE 2025

The projected revenue collection in respect of tax revenue to the State was **₦ 26,195,446,000.00** against the actual receipts of **18,353,940,628.53** that indicates short falls of **₦ 7,841,505,371.47**. As show below:

2.1.8 ANALYSIS OF TAX REVENUE

DESCRIPTION	FINAL BUDGET 2025 ₦	ACTUAL YEAR 2025 ₦	% INDEX
Pay as you earn (Public Sector)	4,200,000,000.00	5,350,730,507.35	127.40
Stamp Duty	10,000,000,000.00	2,215,698,411.30	22.16
Pay as you earn (Non-Public Sector)	800,000,000.00	1,311,669,641.09	163.96
Withholding Tax on Dividend	4,000,000.00	16,351,967.87	408.80
Corporate Social Responsibility Tax	3,800,000,000.00	8,951,782,767.16	235.57
Withholding Tax on Rent	12,000,000.00	20,321,005.22	169.34
Withholding Tax on Contracts	410,000.00	0.00	0.00
Withholding Tax on Non-Limited Liability Companies	158,000,000.00	112,383,173.60	71.12
Property Tax	40,000,000.00	0.00	0.00
Withholding Tax on Bank Deposits	120,000,000.00	323,027,558.05	269.19
Direct Assessment Tax	22,000,000.00	50,976,954.20	231.71
Tax for feeding contracts	185,720,000.00	0.00	0.00
Property Tax	40,000,000.00	998,642.69	2.50
TOTAL	26,195,446,000.00	18,353,940,628.53	70.06

2.1.9 NON-TAX REVENUE FOR THE YEAR 2025

The Non-tax revenue comprises Licenses, Fees, Fines, Sales, earnings generals etc. The other Components of non-tax revenue include repayments & Refund of loan and advance all re-imburement from federal, state and local government institutions. In addition, Interest earns during the period, the amount budgeted for the

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

period was **114,537,054,000.00** with an actual receipt of **N 71,254,496,783.22** indicating **81.38%** performance index. The summary below provides the details of non-tax revenue of the state

DESCRIPTION	FINAL BUDGET 2025 ₦	ACTUAL YEAR 2025 ₦	% INDEX
Licences – General	201,312,000.00	229,686,766.80	114.09
Fees – General	5,247,276,000.00	5,400,127,686.82	102.91
Fines – General	10,950,000.00	17,371,330.00	158.64
Sales – General	33,841,720,000.00	452,235,707.92	1.34
Earning – General	2,138,880,000.00	343,349,862.94	16.05
Rent on Govt. Building. – General	118,000,000.00	46,300,000.00	39.24
Rent on Land & Others	5,050,000,000.00	231,216,399.03	4.58
Repayment & Refund (Loan & Advances) –Gen.	7,257,000,000.00	15,386,028,961.13	212.02
Interest Eamed	2,010,000,000.00	116,450,662.47	5.79
Reimbursement	58,661,916,000.00	49,031,729,406.11	83.58
TOTAL	114,537,054,000.00	71,254,496,783.22	62.21

2.2 EXPENDITURE PERFORMANCE FOR THE YEAR 2025

The expenditure profile of the state government during the period summarised as per below in line with national chart of account (NCA)

S/N	DESCRIPTIONS	FINAL BUDGET 2025 ₦	ACTUAL EXPENDITURE 2025 ₦
1	Personnel Emoluments (Salaries & Wages)	89,142,549,000.00	88,824,586,328.66
2	Social Contributions	3,000,000,000.00	2,876,571,297.06
3	Social Benefits	3,527,968,000.00	725,682,020.95
4	Other Recurrent Cost	76,202,686,000.00	58,443,572,327.99
5	Grants & Contributions	1,700,000.00	0.00
6	Subsidies	4,000,000,000.00	3,763,047,041.48
7	Administration Sector- Capital	30,559,611,000.00	14,656,280,311.88
8	Economic Sector- Capital	341,104,364,130.00	212,589,631,964.88
9	Law and Justice Sector – Capital	4,303,750,000.00	1,004,437,436.13
10	Social Sector- Capital	212,872,488,000.00	116,100,323,609.21
	Total Expenditure (b)	551,842,628,130.00	382,883,808,729.03

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

2.3.1 FINANCIAL POSITION:

This is also known as balance sheet or statement of assets and liabilities. It is a statement that shows assets and liabilities and net assets/equity of an entity. Both assets and liabilities are categorised as current and noncurrent in the statement of financial position.

SUMMARY OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

S/N	DESCRIPTION		REPORTING YEAR 2025
	ASSETS:		₦
1.	Total Current Assets	-	133,077,169,695.94
	Total Non-Current Assets	-	752,959,102,773.41
	TOTAL ASSETS		886,036,272,469.04
2.	LIABILITIES:		
	Total Current Liabilities	-	85,217,291,698.26
	Total Non-Current Liabilities	-	245,082,624,765.33
	Total Liabilities	-	330,299,916,463.60
	NET ASSETS		555,736,356,005.45
3.	EQUITY		
	Reserves	-	343,738,681,484.75
	Accumulated Surplus /Deficit	-	211,997,674,520.70
	Total Net Assets/Equity	-	555,736,356,005.45

2.3.2 CURRENT ASSETS

The Current Assets consist of the following component as:

1.	Cash & its Equipment's	-	75,784,758,956.39
2.	Inventories	-	50,930,428,048.05
3.	Receivables	-	6,361,982,691.50
	Total Current Assets	-	133,077,169,695.94

2.3.3 NON-CURRENT ASSETS

The Non-Current assets consist of the following Components:

1.	Loans Granted	-	2,113,209,778.21
2.	Investments	-	28,965,300,879.23
3.	Property Plant & Equipment's (PPE)	-	496,027,471,452.83
4.	Investment Property	-	215,097,832,398.62
5.	Intangible Assets	-	10,755,288,264.52
	Total Non-Current Assets	-	752,959,102,773.41

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

2.3.4 CURRENT LIABILITIES

The current liabilities consist of the following components:

1.	Deposits	-	3,497,168,490.94
2.	Un-remitted Deduction	-	554,548,773.35
3.	Accrued Expenses (Including Pension & Gratuity)	-	13,941,907,731.85
4.	Borrowings		67,223,666,702.12
	Total Current Liabilities	-	85,217,291,698.26

2.3.5 NON-CURRENT LIABILITIES

Noncurrent liabilities also consist of the following components:

1.	Public Funds	-	245,082,624,765.33
	Total Non-Current Liabilities		245,082,624,765.33

2.3.6 NET ASSETS

1.	Total Assets		886,036,272,469.04
2.	Total Liabilities		330,299,916,463.60
	NET ASSET (Total Assets-Total Liabilities)		555,736,356,005.45

2.3.7 NET ASSETS/EQUITY;

1.	Reserves		343,738,681,484.75
2.	Accumulated Surplus/Deficits		211,997,674,520.70
	Total Net Assets/Equity:		555,736,356,005.45

2.3.8 Public Debt Charges

S/N	DESCRIPTION	BALANCE AS AT (2025) ₦	BALANCE AS AT (2024) ₦
1	Domestic Loan Repayments (Principal & Interest)	1,600,000,000.05	1,329,234,426.88
2	Foreign Loan (Principal & Interest)	65,623,666,702.07	35,839,020,118.34
	TOTAL	37,168,254,545.22	37,168,254,545.22

JIGAWA STATE GOVERNMENT
REPORT OF THE AUDITOR GENERAL 2025

2.4.0 Cash Flow:

This is a statement of inflows and outflows from operating, Investment and Financing activities.

2.4.1 Cash flow from Operating Activities:

S/N	Descriptions	Cash flows ₦ 2025	Cash flows ₦ 2024
1	Total inflows from operating activities	344,203,452,032.91	325,075,917,047.60
2	Total Outflows from operating activities	154,633,459,016.14	122,939,929,471.87
	Net Cash Inflows/outflows from Operating activities (Inflows-Outflows)	189,569,993,016.77	202,135,987,575.73

2.4.2 Cash flow from Investing Activities

S/N	Descriptions	Cash flows ₦ 2025	Cash flows ₦ 2024
	Purchase/Construction of Assets		
1	Administration Sector	14,656,280,311.88	20,010,317,862.09
2	Economic Sector	212,589,631,964.88	161,307,000,392.93
3	Law and Justice Sector	1,004,437,436.13	606,014,820.76
4	Social Sector	116,100,323,609.21	63,467,547,243.58
	Net cash flow from Investing Activities	(344,350,673,322.10)	(245,390,880,319.36)
	CASH FLOW FROM FINANCING ACTIVITIES		
5	Proceeds from Aids and Grants	47,977,038,691.74	18,297,518,950.76
6	Proceeds From Other Capital Receipts to CDF	37,691,057,290.66	54,711,402,371.20
7	Proceeds from External Loans & Borrowings	34,178,935,269.44	15,609,950,228.73
8	Proceeds from Domestic Loans & Other Borrowings	2,029,342,980.00	3,706,975,458.63
9	Public Debt Charges-Repayment of Loans	36,208,278,249.44	(46,451,683,302.69)
10	Other Loans & Borrowings (NLNG advance	(45,000,000,000.00)	12,912,402,993.43
11	Investments and Property	(28,965,300,879.23)	26,611,041,474.42
12	Net Cash Flow from Financing Activities	129,119,351,602.05	12,388,686,852.52
13	Net Cash Flow from all Activities	(25,661,328,703.28)	58,984,910,918.25
14	Cash & Its Equivalent as at 1/1/2025	101,446,087,659.67	42,461,176,741.42
15	Cash & Its Equivalent as at 31/12/2025	<u>75,784,758,956.39</u>	<u>101,446,087,659.67</u>

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2.4.3 Analysis of cash flow from operating activities

S/N	Descriptions	Actual Received 2025 ₦	Actual Received 2024 ₦
1	Statutory Revenue	86,281,467,588.12	16,970,535,327.36
2	Exchange Gain, Solid Minerals, Federal govt. Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalization	72,383,874,810.91	170,773,403,669.30
3	Value Added Tax	95,929,672,222.13	74,813,698,720.04
4	Tax Revenue	18,353,940,628.53	9,177,463,932.20
5	Licences – General	229,686,766.80	75,646,525.16
6	Fees – General	5,400,127,686.82	1,319,476,739.25
7	Fines – General	17,371,330.00	2,892,553.00
8	Sales – General	452,235,707.92	749,440,725.00
9	Earning – General	343,349,862.94	568,475,017.15
10	Rent on Govt. Building. – General	46,300,000.00	7,254,554.00
11	Rent on Land & Others	231,216,399.03	43,996,662.00
12	Repayment & Refund (Loan & Advances) –Gen.	15,386,028,961.13	5,362,835,264.00
13	Interest Earned	116,450,662.47	1,852,268,919.83
14	Reimbursement	49,031,729,406.11	43,358,528,439.31
15	Domestics Aid & Grants	15,082,466,990.76	6,515,612,244.25
16	External Aid & Grants	32,894,571,700.98	11,781,906,706.51
17	Other Capital Receipts	37,691,057,290.66	54,711,402,371.20
	Total Inflow from Operating Activities	344,203,452,032.91	398,084,838,369.56

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2.4.5 Changes in Net Assets/Equity:

This Statement explains the changes in net Assets of an entity. In other word it details the change between the current and prior period for the net assets Balances.

Changes in Net Assets/Equity	Revaluation Reserve ₦	Translation Reserve ₦	Total ₦
Balance as at 31st December, 2023	133,452,186,970.13	17,062,990,812.40	150,515,177,782.53
Changes in Accounting Policy	-		
Restated Balance	133,452,186,970.13	17,062,990,812.40	150,515,177,782.53
Surplus on Revaluation of Properties	-	-	-
Deficit on Revaluation of Investments	-	-	-
Net Gains and Losses Recognised in the Statement of Financial Performance	-	-	-
Net surplus for the period	150,515,177,782.53	193,223,503,702.22	343,738,681,484.75
Balance at 31 December 2024	150,515,177,782.53	193,223,503,702.22	343,738,681,484.75
Deficit on Revaluation of Property	-	-	-
Surplus on Revaluation of Assets/Investments	-	-	-
Net gains and Losses not Recognised in the Statement of Financial Performance	-	-	-
Net deficit for the Period	343,738,681,484.75	178,390,803,118.28	522,129,484,603.03
Balance at 31 December 2025	343,738,681,484.75	178,390,803,118.28	522,129,484,603.03

2.5.0 Review of Recurrent Expenditure Performance for the Year 2025

2.5.1 Recurrent /Personnel Cost:

The sum of **₦ 89,142,549,000.00** Budgeted by the Jigawa State Government for the payment of staff salaries and allowances during the reporting period, while the sum of **₦ 88,824,586,328.66** verified to be the actual expenditure accordingly. The budget performance index recorded **99.64%** as reported by the Accountant General and verified by the Auditor General of the State.

2.5.2 Other Recurrent/Overhead Cost:

The Overhead cost, or sometimes referred as other recurrent cost of the period estimated at **₦ 76,202,686,000.00** for the services of various recurrent cost provision for the period under review, while Audit verified and confirmed the Total expenditure to the tune of **₦ 58,443,572,327.99**. The Budget performance index recorded **76.69%** favourably.

2.5.3 Social Contribution:

According to the Budget Line of Social Contribution as an item of recurrent costs with an Approved Budget, estimate to the tune of **₦ 3,000,000,000.00** with actual expenditure of **₦ 2,876,571,297.06** indicating a Budget performance index of **95.89%**. The social contribution of the state government entails the 17% state government contribution towards pension funds. The figure reflects only state workers contribution while local government staff contributed separately from their resources.

2.5.4 Social Benefits:

This Social Benefits refers to payment to pensioners under the non-contributory (Old system) domiciled at Directorate of Salary and Pension, Office of the Head of the Civil Service. The amount estimated for the period was **₦3,527,968,000.00** with an actual expenditure of **₦725,682,020.95**. The Budget Performance index reached only **20.57%** inadequately funded.

2.5.5 Subsidies

This is an item of other recurrent expenditure with an annual budgeted amount of **₦4,000,000,000.00**. It was for the payment of domestic and international bursaries to Jigawa State students. The actual expenditure during the period stands at **₦3,763,047,041.48** with **94.07%** budget performance index.

Summary of Recurrent Expenditure performance 2025

Descriptions	Budget Estimate 2025 ₦	Actual Expenditure 2025 ₦	% Index
Personnel Cost	89,142,549,000.00	88,824,586,328.66	99.64
Overhead Cost	76,202,686,000.00	58,443,572,327.99	76.69
Social Contribution	3,000,000,000.00	2,876,571,297.06	95.89
Social Benefits	3,527,968,000.00	725,682,020.95	20.57
Subsidies	4,000,000,000.00	3,763,047,041.48	94.07

2.6.0 Capital Expenditure (Statement)

During the year under review a total sum of **₦ 344,350,673,322.10** was observed as the actual capital expenditure made by the State Government. The statement of capital expenditure of the state covered the following areas indicated in the table below:

2.6.1 Summary of Capital Expenditure by Sectors

S/N	Description	Note	Actual Expenditure 2025 (₦)	Actual Expenditure 2024 (₦)
1	Administrative Sector	19.1	14,656,280,311.88	20,010,317,862.09
2	Economic Sector	19.2	212,589,631,964.88	161,307,000,392.93
3	Law and Justice Sector	19.3	1,004,437,436.13	606,014,820.76
4	Social Sector	19.4	116,100,323,609.21	63,467,547,243.58
	TOTAL		344,350,673,322.10	245,390,880,319.36

The total Capital Expenditure of the state for the period observed to be higher by **₦98,959,793,002.74** when compared with the total expenditure of preceding year 2024, It gave a favourable result as there was an adequate fund in the Capital Development fund of the state. The Audit Assessment of value for money is also carried out as contained in the Appropriation Segment of the report.



JIGAWA STATE GOVERNMENT OF
NIGERIA

PART IV

APPROPRIATION AUDIT
PROCUREMENT AUDIT
GENERAL OBSERVATIONS
RECOMMENDATIONS/CONCLUSION

PART IV

3.0 APPROPRIATION AUDIT

3.1 DIRECTORATE OF GOVERNMENT AUDIT: ROUTINE/CONTINUOUS AUDIT ASSIGNMENT

3.1.1 Audit Approach:

The audit exercise focused on both the appropriateness and accuracy of how government Ministries, Departments and Agencies (MDA`s) in the state accounts for revenue and expenditure reasonably and exclusively incurred in accordance with government rules and regulations governing public finances. This involves, authenticating the validity of financial transactions, ensuring that appropriate approvals sought and all relevant documentations observed. For the period under review, all relevant MDA`s have been visited and a proper scrutiny of all necessary documents have been carried out. However, where issues arise, audit queries were issued to demand explanations, justifications or documentations regarding issues observed in the course of the exercise. This is to give concerned MDA`S opportunity to clarify certain grey areas before final conclusion. In addition, the Department conducted three (3) special verification at Directorate of Protocol, Government House, Ministry of Health in respect of Free Maternal and Child Health (FMNCH) programmes in four (4) General hospitals, and Ministry for Local Governments and Community Developments

3.1.2 Matters of Consideration:

Having reached the stipulated period, to receive responses to the audit queries, it was observed that, Fifty (50) number of queries were issued out of which Sixteen (16) with a total sum involved amounting to Eight Billion, Six Hundred and Eighty-Eight Million, Three Hundred and Seventy-Three Thousand, Eight Hundred and Forty-Three Naira, Seventeen Kobo (N8,688,373,843.17) were responded satisfactorily, while Thirty-Four (34) queries involving the sum of Five Billion, Three Hundred and Eighty-Seven Million, Seventy-Four Thousand, Three Hundred and Twenty-One Naira, Forty-Six Kobo (N5,387,074,321.46) were not responded to up to the time of compiling this report.

Below the Analysis of Audit activities carried out by the Department during period under review.

S/N	Description	NUMBER OF ISSUES	Amount (₦)
1.	No. of Replied Reports	16	8,688,373,843.17
2.	No. of Un-replied Reports	34	5,387,074,321.46
3.	Special Verification (Protocol)	1	110,856,415.63
4.	Special Verification (FMNCH) 4 Gen. Hospitals	4	253,218,101.00
5.	Special Verification (Min for Local Govts)	1	365,129,755.81
	Total	56	14,804,652,437.07

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3.1.3 SCHEDULE OF REPLIED AUDIT REPORTS/QUERES FOR THE YEAR 2025

/N	DATE	REFERENCE NO.	NAME OF MDA	NATURE OF OBSERVATION	AMOUNT (₦)	REMARKS
1	01/09/2025	AUD/JG/DGA/INSP/V/I/432	Ministry of Higher Education	Observation on Payment Vouchers	9,160,900.00	Replied Satisfactorily
2	23/08/2025	AUD/JG/DGA/INSP/V/I/434	Judicial Service Commission	Un-Supported Expenditure	26,851,265.00	" "
3	19/08/2025	AUD/JG/DGA/INSP/V/I/433	Higher Court of Justice	Observation on Payment Vouchers	52,731,981.95	" "
4	16/09/2025	AUD/JG/DGA/INSP/V/I/435	Higher Court of Justice	Un-Remitted Revenue	76,800.00	" "
5	09/09/2025	AUD/JG/DGA/INSP/V/I/436	Magistrate Court Gumel	Un-Remitted Revenue	364,500.00	" "
6	02/02/2026	AUD/JG/DGA/INSP/V/I/448	Higher Court of Justice	Un-Remitted Revenue	344,000.00	" "
7	29/12/2025	AUD/JG/DGA/INSP/445	Deputy Governor`s Office	Un-Documented Payments	11,624,700.00	" "
8	03/02/2026	AUD/DGA/INSP/V.L/452	Chieftancy & Religious Appeals	Excess expenditure January-December, 2025	677,291,643.04	" "
9	02/03/2026	AUD/DGA/INSP/V.L/455	Higher Court of Justice	Over expenditure January-December, 2025	587,126,945.10	" "
10	26/02/2026	AUD/DGA/INSP/V.L/456	Judicial Service Commission	Excess expenditure January-December, 2025	54,653,327.84	" "
11	26/02/2026	AUD/DGA/INSP/V.L/457	Sharia Court of Appeal	Excess expenditure January-December, 2025	502,181,116.70	" "
12	29/12/2026	AUD/DGA/INSP/V.L/445	Deputy Governor`s Office	UN-Documented Expenditure	11,624,700.00	" "
13	23/03/2026	AUD/JG/DG/INSP/VIII/501	Ministry of Finance	Irregular Payments Vouchers	6,390,266,881.45	" "
14	23/03/2026	AUD/JG/DG/INSP/VIII/502	Ministry of Higher Education	Excess Expenditure January-December, 2025	347,509,457.09	" "
15	31/03/2026	AUD/JG/DG/INSP/VIII/508	Ministry of Higher Education	Irregular Payment January-December, 2025	15,769,625.00	" "
16	01/04/2026	AUD/JG/DG/INSP/VIII/509	Dir.of Establishment & Service Matters	Observation of Un-Documented Paid Payment Vouchers	796,000.00	" "
TOTAL					8,688,373,843.17	

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3.1.4 SCHEDULE OF UN-REPLIED AUDIT REPORTS/QUERES FOR THE YEAR 2025

S/N	DATE	REFERENCE NO.	NAME OF MDA	NATURE OF OBSERVATION	AMOUNT (₦)	REMARKS
1	28/05/2025	AUD/JG/DGA/INSP/427	Office of the Accountant General	Wrong Release to SEMA as Logistics	3,470,000.00	Un replied
2	24/06/2025	AUD/JG/DGA/INSP/428	Chieftancy & Religious Affairs Directorate	Excess Expenditure First Quarter 2025	46,192,000.00	" "
3	07/10/2025	AUD/JG/DGA/INSP/429	Ministry of Water Resources	1-Excess Expenditure	44,191,457.37	" "
				2-Un-Documented Expenditure	16,366,700.00	" "
4	07/08/2025	AUD/JG/DGA/INSP/430	Ministry of Justice	Irregular Payments	5,539,510.00	" "
5	08/12/2025	AUD/JG/DGA/INSP/431	Ministry of Health	Un-Documented Payments	88,951,987.00	" "
6	19/08/2025	AUD/JG/DGA/INSP/434	Shari`a Court of Appeal	Un-Remitted Revenue	23,500.00	" "
7	20/08/2025	AUD/JG/DGA/INSP/435	Shari`a Court of Appeal	Unremitted Revenue	29,600.00	" "
8	08/09/2025	AUD/JG/DGA/INSP/437	Government House	Excess Expenditure Jan.-June- 2025	8,616,748.68	" "
9	08/09/2025	AUD/JG/DGA/INSP/438	Min. of Budget & Economic Planning	Excess Expenditure January-June- 2025	2,804,000.00	" "
10	22/09/2025	AUD/JG/DGA/INSP/439	Government House	Un-Documented Payments	1,730,381.00	" "
11	25/10/2025	AUD/JG/DGA/INSP/441	Shari`a Court of Appeal	Un-Remitted Revenue	172,300.00	" "
12	02/02/2026	AUD/JG/DGA/INSP/449	Shari`a Court of Appeal	Un-Remitted Revenue (Gagarawa Court)	94,000.00	" "
13	02/02/2026	AUD/JG/DGA/INSP/444	Ministry of Justice	Excess Expenditure	289,000.00	" "
14	20/01/2026	AUD/JG/DGA/INSP/446	Ministry of Higher Edu.	Irregular Payments	7,009,875.00	" "
15	02/02/2026	AUD/JG/DGA/INSP/451	REFA (SSG`S Office)	Excess Expenditure	45,405,882.80	" "
16	02/02/2026	AUD/JG/DGA/INSP/447	Shari`a Court of Appeal	Un-remitted Revenue	78,600.00	" "
17	02/02/2026	AUD/JG/DGA/INSP/450	Shari`a Court of Appeal	Un-remitted Revenue	267,000.00	" "
18	16/02/2026	AUD/JG/DG/INSP/VIII/45	Ministry for Local Govt.	Excess Expenditure	276,559,775.81	" "
19	16/02/2026	AUD/JG/DG/INSP/VIII/45	Ministry for Local Govt.	Un documented Payment Voucher	72,036,700.00	" "
20	16/02/2026	AUD/JG/DG/INSP/VIII/45	Ministry for Local Govt.	Missing Payment Voucher	16,533,280.00	" "
21	17/02/2026	AUD/JG/DG/INSP/VIII/453	Ministry of Power	Over Expenditure	1,351,500.00	" "

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22	17/02/2026	AUD/JG/DG/INSP/VIII/454	Chieftancy & Religious Affairs Directorate	Over Expenditure	177,291,642.50	"	"
23	15/03/2026	AUD/JG/DG/INSP/VIII/458	Protocol Directorate	Over-expenditure January-December, 2025	204,200,091.48	"	"
24	05/03/2026	AUD/JG/DG/INSP/VIII/457	Government House	Over-expenditure January-December, 2025	1,990,112,317.66	"	"
25	11/03/2026	AUD/JG/DG/INSP/VIII/459	Ministry of Information	Excess Expenditure Incurred January-December, 2025	148,952,805.06	"	"
26	17/03/2026	AUD/JG/DG/INSP/VIII/500	House of Assembly	Excess Expenditure January-December, 2025	800,707,093.73	"	"
27	26/03/2026	AUD/JG/DG/INSP/VIII/503	House of Assembly	Audit Inspection Report Jan-Dec, 2025 Observations on undocumented expenditure and non-deduction of applicable taxes	1,005,816,818.06	"	"
28	26/03/2026	AUD/JG/DG/INSP/VIII/504	Ministry of Power & Energy	Irregular Payment January-December, 2025	24,254,430.00	"	"
29	26/03/2026	AUD/JG/DG/INSP/VIII/505	Government House	Un-Documented Payments July-December, 2025	8,626,000.00	"	"
30	29/03/2026	AUD/JG/DG/INSP/VIII/506	Ministry of Commerce	Irregular Payment Vouchers	19,905,500.00	"	"
31	29/03/2026	AUD/JG/DG/INSP/VIII/507	Ministry of Water Resources	Irregular payments observed on Audit Inspection Report January-December, 2025	204,391,593.75	"	"
32	07/04/2027	AUD/JG/DG/INSP/VIII/510	Ministry of Justice	Excess Expenditures on recurrent Budget Estimates	102,003,676.00	"	"
33	08/04/2028	AUD/JG/DG/INSP/VIII/511	Ministry of Justice	Payment vouchers without supporting documents	21,661,320.00	"	"
34	09/04/2026	AUD/JG/DG/INSP/VIII/512	Directorate of Salary and Pension Administration	Payment vouchers without supporting documents	41,437,235.56	"	"
TOTAL					5,387,074,321.46		

3.1.5 VERIFICATION EXERCISE IN RESPECT OF UTILITY SERVICE BY THE DIRECTORATE OF PROTOCOL GOVERNMENT HOUSE.

S/N	DESCRIPTION OF ACTIVITIES	PERIOD	CONSUPTION	PAYMENT	OUTSTANDING BAL.
A	Issuance of fuel to Government vehicles from two identified petrol filling stations	Mar.- Dec. 2024	140,514,620.10	67,630,735.10	72,883,885.00
B	Purchase of air tickets and payments for charter flights	Mar.- Dec. 2024	84,700,275.03	48,991,315.40	35,708,959.60
C	Refund of out-of-pocket expenses to Protocol Liaison Officer	Mar.-Dec. 2024	7,348,871	5,085,300.00	2,263,571.00
	TOTAL		232,563,766.13	121,707,350.50	110,856,415.63

Audit Recommendations:

- Audit recommended for the immediate settlement of outstanding balances to the service providers. This will provide a bargaining right for the purchaser to negotiate prices for the fuel and air tickets as excessive prices could be avoided by switching to an alternative vendor at any time as long as no accumulated debt.
- It is recommended to establish a system of internal control to enable vetting of all submissions from all service provider by consistently checking of the prevailing fuel prices as well as airline tickets.
- Booking of air tickets should be done ahead of travel time most especially for the journeys that have specific dates in order to take advantage of purchasing the ticket at relatively lower price.
- Audit also recommend appointment of a substantive Director to fill the administrative gap within the hierarchy in the directorate in terms of authorization/approval of payment and upward communication process. At present, the only channel notice was between the PLO, Accountant and the Permanent Secretary Government House.

3.1.6 AUDIT VERIFICATION OF FREE MATERNAL AND CHILD HEALTH (FMNCH) PILOT PROGRAMME AT FOUR GENERAL HOSPITALS

S/N	GENERAL HOSPITAL	NO. OF BENEFICIARIES	AMOUNT (₦)	REMARKS
1	Dutse	100,600	93,086,456.00	Cost of drugs to settle the General Hospitals
2	Gumel	59,260	64,136,190.00	"
3	Hadejia	52,814	67,896,055.00	"
	Sub-total	212,674	225,116,701.00	"
4	Kafin Hausa	68,887	47,691,650.00	"
	Less: Amount received		-19,590,250.00	"
	Sub-total K/Hausa		28,101,400.00	"
	Grand total	281,561	253,218,101.00	"

Audit Recommendations:

- Audit recommended full Settlement of all amounts for Dutse, Gumel and Hadejia General Hospitals to JIPHARMA and outstanding balances for Kafin-Hausa General Hospital for Services offered to various beneficiaries
- Audit also recommended that JIPHARMA should intensify effort in strengthening its internal control mechanism for more effective and efficient service delivery.

3.1.7 AUDIT ROUTINE INSPECTION REPORT INRESPECT OF MINISTRY FOR LOCAL GOVERNMENT FROM JANUARY-OCTOBER, 2025

The Department of Government Audit conducted verification exercise for the period mentioned above and the results of the findings from the audit Inspection of the books of account and records is summarised on the table below;

S/N	NAME OF ACCOUNT	TOTAL RECEIPTS ₦	DESCRIPTION OF PAYMENTS		
			TOTAL DISBURSEMENT TO LGA'S	DIRECT PAYMENT BY MINISTRY	TOTAL PAYMENTS ₦
1	Min. for Local Govt. 0.5% Account.	816,602,857.52	Nil	816,538,730.80	816,538,730.80
2	Min. for Local Govt. 5% Stabilization Account.	7,689,775,478.86	1,635,000,000.00	5,596,915,136.13	7,231,915,136.13
3	Min. for Local Govt. Project Account.	4,602,262,614.62	Nil	4,459,655,712.66	4,459,655,712.66
4	Min. for Local Govt. Ecological Account.	2,597,164,946.08	1,000,003,492.25	Nil	1,000,003,492.25
	TOTAL	15,705,805,897.08	2,635,003,492.25	10,873,109,579.59	13,508,113,071.84

AUDIT RECOMMENDATIONS:

- Audit recommended for the immediate Augments/Supplementations to accommodate the excess expenditure recorded in some of the economic codes through the ministry of budget and economic planning.
- The non-compliance with Jigawa State Appropriation Law of the year 2025 for incurring direct expenditure from stabilization and projects account domiciled at ministry for local Government, should be explain in accordance with extant laws of the state.
- The undocumented payment vouchers for the period mentioned in the report should be supported with proper vouching documentation and inform this office for further audit verification.
- The payment vouchers observed missing in the report should made available for audit inspection in compliance with Jigawa State Financial Instruction **No.0205**.

3.2 DIRECTORATE OF MISCELLANEOUS AND PENSION AUDIT

The Department is responsible for receiving and processing of retirement and death benefits as well as all issues that are miscellaneous in nature. The categories of related activities thus are =

- 1- Pension and Gratuity
- 2- Loss of public funds/ Stores
- 3- Purchasing of new Government vehicle
- 4- Report of Government properties
- 5- Disposal of Government properties and other boarded items.

3.2.1 Payment of Pension and Gratuity

The total sum of Two Billion, Eight Hundred and Forty-Five Million, Twenty-Two Thousand, Thirty-Six Naira, Ninety-One Kobo (N2,845,022,036.91) was paid as Gratuity, Pension and other retirement benefits as summarised on the following table;

SUMMARY OF TERMINAL BENEFITS FROM JANUARY TO DECEMBER, 2025.

S/N	MONTH	PENSION ₦	GRATUITY ₦	TOTAL ₦
1	January	69,976,076.32	253,050,977.67	323,027,053.99
2	February	36,640,580.75	136,381,134.77	173,021,715.52
3	March	88,260,454.29	328,628,500.00	416,888,954.29
4	April	24,397,745.95	164,268,751.00	188,666,496.95
5	May	22,855,283.22	84,779,150.07	107,634,433.29
6	June	54,398,631.77	303,844,430.33	358,243,002.10
7	July	63,266,500.92	230,765,362.14	294,031,863.06
8	August	137,244,741.30	507,079,290.76	644,324,032.06
9	September	67,911,720.27	217,935,044.18	285,846,764.45
10	October	39,743,361.07	153,758,551.30	193,501,852.50
11	November	43,428,395.66	180,755,825.73	224,204,221.39
12	December	57,321,819.47	202,160,337.23	259,482,156.70
	TOTAL	705,445,310.99	2,763,407,355.18	3,468,872,546.30

3.2.2 Processing of Pension and Gratuity Files.

The total number of 1,341 files were received and processed from Directorate of Salary and Pension Administration for the payment of retirement/death benefit and contract gratuities for the officers who left the State Government services. While 999 files were cleared straight away and forwarded for payments, 342 files were queried for various errors and observations during the period under review and were later ratified and cleared for payment as par the monthly analysis in the table below;

SUMMARY OF CLEARED AND UNCLEARED PENSION FILE FOR THE YEAR, 2025.

S/N	MONTH	CLEARED FILES	UNCLEARED FILES
1	JANUARY	52	12
2	FEBRUARY	61	15
3	MARCH	50	16
4	APRIL	74	38
5	MAY	43	10
6	JUNE	86	32
7	JUNE	154	96
8	AUGUST	154	39
9	SEPTEMBER	105	36
10	OCTOBER	69	16
11	NOVEMBER	78	9
12	DECEMBER	73	23
	TOTAL	983	342

3.2.3 Deduction from Retirement Benefits

The sum of One Hundred and Thirty-Three Million, Five Hundred and Ten Thousand, Two Hundred Ninety-One Naira, Fifty-One Kobo (N133,510,291.51) was deducted from the benefits of employees who left services during the period of January to December, 2025.

SUMMARY OF DEDUCTIONS AT SOURCE

S/N	TYPE OF DEDUCTION	AMOUNT DEDUCTED	PERIOD
1	Salary Over stay	87,209,338.03	January to Dec. 2025
2	Car/Refurbishing Loan	30,661,702.59	"
3	Workers Agric Loan	10,665,459.59	"
4	Housing Loan	3,021,311.66	"
5	Professional Loan	562,479.79	"
6	Special Loan	1,400,000.26	"
	TOTAL	133,520,291.92	

3.2.4 Auction of Vehicles and Other Assets

S/N	MDAs	Description	Model	Color	Amount ₦	Treasury Receipt No.	Remarks
1	S.T.E.B	Motor Vehicle	Peugeot 406	Ash	100,000.00	032938	Paid and disposed
2	"	" "	Peugeot 406	Ash	100,000.00	032939	"
3	State Audit	" "	Hyundai	White	250,000.00	015205	"
4	"	" "	Toyota corolla	Dark ash	250,000.00	015204	"
5	"	" "	Toyota Corolla	Cording	250,000.00	0207455	"
6	"	" "	Kia/no	Ash	200,000.00	015495	"
7	"	" "	Kia/no	Light ash	200,000.00	015224	"
8	"	" "	Kia/no	Blue	200,000.00	02744	"
9	"	" "	Toyota Carina	Dark	100,000.00	020254	"
10	"	" "	-	Green	200,000.00	015223	"
11	"	" "	Kia/rio	Dark ash	200,000.00	070807	"
12	"	" "	Toyota Corolla	Ash	250,000.00	015434	"
13	Jig Poly Dutse	" "	Toyota Corolla	Black	500,000.00	070171	"
14	"	" "	-	Black	500,000.00	070171	"
15	"	" "	-	Black	500,000.00	070171	"
16	"	" "	-	Black	500,000.00	070171	"
17	"	" "	Toyota Avenus	Black	600,000.00	070171	"
18	Pilgrims Board	" "	Kia/rio	Black	350,000.00	070471	"
19	"	" "	--	Red	350,000.00	070468	"
20	"	" "	-	Silver	350,000.00	070467	"
21	"	" "	Kia/creator	Green	400,000.00	070470	"
22	"	" "	Peugeot	Brown	500,000.00	070467	"
		TOTAL			6,850,000.00		

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AUCTION OF ITEMS SCRAFTS

S/N	MDASs	DESCRIPTION	QUANTITY	VALUE ₦	RECIPT	AMOUNT ₦
1	Jig poly Dutse	Metal chassis frame	I.P.C	1,300,000.00	070321	1,300,000.00
2	“ “	Street light stand	20 pieces	1,500.00	-	30,000.00
3	“ “	Scraft Diesel Generator 80kva	I.P.C	800,000.00	-	800,000.00
	Sub-Total			2,101,500.00		2,130,000.00
4	Collage of Nursing B/Kudu	Rusted zine sheet	560	800,00,00	11557	448,000.00
5	“ “	Doors	37	2,500.00	-	92,500.00
6	“ “	Burglars	48	1,000.00	-	48,000.00
7	“ “	Glass pane	240	100.00	-	24,000.00
8	“ “	Windows	81	1,500.00		121,500.00
	Sub-Total					734,000.00
	Grand Total					2,865,000.00

3.3.0 DIRECTORATE OF PARASTATALS AUDIT

3.3.1 Registration of Audit Firms

Twenty-Three (23) Audit Firms registered with the Office of the State Auditor General during the year under review, the registered Audit Firms were subsequently nominated to audit the Accounts of Forty-Three (43) statutory Agencies and Parastatals.

3.3.2 Submission of Audited Accounts for the years 2024 and 2025

Twenty-Two (22) Agencies and Parastatals submitted their audited accounts for the year 2024 and only three (3) submitted that of year 2025 to the Office of the Auditor General. The Department conducted periodic audit test check for Eighteen (18) of the Accounts submitted while the remaining Four (4) are in progress as par the list on the table below;

S/NO	NAME OF PARASTATALS	YEARS	TEST CHECK ON THE SUBMITTED ACCOUNT
1	Jigawa State Scholarship Board	2024	Test Checked
2	Jigawa State Contributory Healthcare Management Agency	2024	Test Checked
3	Jigawa State Internal Revenue Service	2024	Test Checked
4	Jigawa State Universal Basic Education Board SUBEB	2024	Test Checked
5	Jigawa State Institute of Information Technology Kazaure	2024/2025	In progress
6	Jigawa State Rural Electricity Board	2024	Test Checked
7	Jigawa State Agricultural and Rural Development JARDA	2024	Test Checked
8	Jigawa State College of Nursing Sciences Bimin Kudu	2024	Test Checked
9	Public Complaint and Anti Corruption Commission	2024	Test Checked
10	Jigawa State Primary Healthcare Management Agency	2024	Test Checked
11	Jigawa State College of Education Gumel	2024	Test Checked
12	Jigawa State Agency for the Control of AIDS	2024	Test Checked
13	Jigawa State Islamic Education Bureau	2024	Test Checked
14	Galaxy Information Technology and Telecommunication Ltd	2024/2025	In progress
15	Jigawa State Polytechnic Dutse	2024	Test Checked
16	Jigawa State Justice Sector and Low Reform Commission	2024	Test Checked
17	Binyaminu Usman Polytechnic Hadejia	2024	In progress
18	Jigawa State Assembly Service Commission	2024	In progress
19	JIGAWA Pharmaceutical Company Ltd (JIPHARMA)	2024/2025	Test Checked
20	College of Health Science & Technology Jahun	2024	Test Checked
21	Sule Lamido University K/Hausa	2024	Test Checked
22	Jigawa State Pilgrims Board	2024	Test Checked

3.3.3 SPECIAL AUDIT

The Parastatals Department conducted a special audit exercise at Jigawa State Contributory Health Care Management Agency (JICHMA) concerning funds released to various health facilities across the State. The audit reports for some of the General and Cottage Hospitals were submitted to the responsible Agencies and their responses are being awaited.

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3.3.4 Submission of Audit Queries/Reports

The Department submitted reports with four (4) audit queries to three (3) Agencies involving the sum of N117,393,886.25 out of which, three (3) queries were responded satisfactorily while the remaining one was yet to be responded up to the time of writing this report.

S/N	Date	Reference no	Organization	Amount	Remarks
1	13/05/2026	AUD/PRA/REB/VOL.1/22	Jigawa State Rural Electricity Board	74,414,000.00	1. In regular payment replied via letter No REB/ACCT/ 274/281 dated 25 th may 2025 2. Non maintenance of vote book and fixed assets register. Not Replied
2	13/05/2026	AUD/PRA/COE/VOL.1/12	Jigawa State Collage of Education Gumel	5,362,000.00	Unsupported expenditure replied via letter NO JSCEO/G/SB/BUR/2026 /VOL Dated 1 st June 2026
3	13/05/2026	AUD/PRA/BIR/VOL.1/22	Jigawa State Internal Revenue Service	37,617,886.25	In regular payment replied via Letter No RO/28/11/78 Dated 2 nd June 2026
		Total		117,393,886.25	

3.4.0 DIRECTORATE OF REVENUE AND SPECIAL AUDIT

The exercise involved revenue verification, confirmation, examination, and ensuring proper record keeping and lodgment into Government Revenue Accounts. Audit verification exercise on revenue generated in the year 2025 was conducted in Forty-One (41) MDAs, and the reports/findings were issued accordingly. Nine (9) audit queries were issued to MDAs out of which Four (4) queries were responded satisfactorily while the remaining Five (5) others were yet to responded up to the time of filing this report. The details are as follows:

3.4.1 LIST OF MDA's WERE REVENUE VERIFICATION EXERCISE WAS CONDUCTED: ACTUAL REVENUE GENERATED IN COMPARISON WITH BUDGET

S/N	NAME OF MDAs	PERIOD	APPROVED BUDGET 2025	ACTUAL REVENUE COLLECTED	VARIENCE
1	Ministry of Works & Transport	January-December	127,000,000.00	30,074,500.00	(96,925,500.00)
2	Council Affairs Directorate	January-December	45,167,169.00	1,000,000,000.00	954,832,831.00
3	Ministry of Health	January-December	101,388,175.00	176,850,000.00	75,461,825.00
4	School of Nursing Birnin Kudu	January-December	43,640,000.00	38,149,742.69	(5,490,257.31)
5	School of Nursing Hadejia	January-December	33,373,000.00	29,936,458.70	(3,436,541.30)
6	School of Nursing Babura	January-December	33,939,000.00	28,750,000.00	(5,189,000.00)
7	Ministry of Lands, Housing, Urban Devt. and Reg. Planning	January-December	5,200,000,000.00	278,160,527.14	(4,921,839,472.86)
8	Dutse Capital Development	January-December	10,000,000.00	1,427,284.00	(8,572,716.00)
9	Ministry of Basic Education	January-December	25,400,000.00	72,261,827.14	46,861,827.14
10	Ministry of Water Resources	January-December	2,000,000,000.00	15,200,000.00	(1,984,800,000.00)
11	Ministry of Commerce	January-December	535,000,000,000.00	56,848,216.00	(534,943,151,784.00)
12	Ministry of Agriculture	January-December	30,500,000.00	47,400,000.00	16,900,000.00
13	Due Process & Project Monitoring Bureau	January-December	5,500,000.00	3,837,000.00	(1,663,000.00)

14	Jigawa State Roads Maintenance Agency	January-December	8,500,000.00	1,800,000.00	(6,700,000.00)
15	High Court of Justice	January-December	12,000,000.00	27,699,898.00	15,699,898.00
16	Sharia Court of Appeal	January-December	10,000,000.00	13,992,400.00	3,992,400.00
17	Manpower Development Institute	January-December	275,500,000.00	315,968,359.40	40,468,359.40
18	Ministry of Power and Energy	January-December	2,000,000.00	28,716,500.00	26,716,500.00
19	Jigawa State Broadcasting Corporation - Television	January-December	35,000,000.00	32,255,742.00	(2,744,258.00)
20	Jigawa State Broadcasting Corporation - Radio	January-December	50,000,000.00	69,841,992.47	19,841,992.47
21	Jigawa State Pilgrims Welfare Board	January-December	3,000,000.00	4,640,000.00	1,640,000.00
22	RUWASA	January-December	6,000,000.00	147,346,350.00	141,346,350.00
23	STOWA	January-December	12,000,000.00	30,365,150.13	18,365,150.13
24	Jigawa State Environment Protection Agency	January-December	4,000,000.00	4,782,723.11	782,723.11
25	Jigawa State Fire Service	January-December	5,000,000.00	650,000.00	(4,350,000.00)
26	Ministry of Environment and Climate Change	January-December	12,307,200,000.00	3,564,750.00	(12,303,635,250.00)
27	Jigawa State Polytechnic Dutse	January-December	170,040,000.00	282,840,482.26	112,800,482.26
28	Jigawa State Institute of Information Technology, Kazaure	January-September	122,090,000.00	101,250,000.00	(20,840,000.00)
29	Jigawa State Collage of Remedial and Advanced Studies Babura	January-September	85,000,000.00	43,854,601.20	(41,145,398.80)
30	Ministry of Information	January-September	1,562,000	1,329,000.00	(233,000.00)
31	Jigawa State Universal Basic Education Board	January-September	31,100,000	100,960,402.00	69,860,402.00

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32	Binyaminu Usman Polytechnic Hadejia	January-august	106,480,000	33,841,090.00	(72,638,910.00)
33	Jigawa Collage of Education Gumel	January-august	150,778,000	122,573,786.48	(28,204,213.52)
34	Jigawa State Collage of Islamic and Legal Studies Ringim	January-December	160,000,000	85,510,425.45	(74,489,574.55)
35	Ministry of Justice	January-august	1,000,000	1,225,165,458.77	1,224,165,458.77
36	General Hospital Ringim	January-august	139,200,000.00	168,047,222.42	28,847,222.42
37	General Hospital Garki	January-august		11,011,240.00	11,011,240.00
38	Jigawa State College of Health Science and Technology Jahun	January-June	80,000,000	24,741,500.00	(55,258,500.00)
39	Jigawa State Urban Development Board	January-December	115,000,000	26,535,000.00	(88,465,000.00)
40	General Hospital Birnin Kudu	January-December	122,000,000	191,158,125.00	69,158,125.00
41	Jigawa State Water Board	January-December	75,000,000	79,693,650.00	4,693,650.00
			556,915,397,344.00	4,954,716,441.66	(551,960,680,902.34)

3.4.2 LIST OF MDA's WHERE AUDIT QUERIES WERE ISSUED AND RESPONDED SATISFACTORILY

S/No	Date	MDA's	Reference	Details of Queries	Remarks
1	06-01-2025	Ministry of Agriculture and Nat. Resources	AUD/RSA/INSP/VOL.II/2025/24	Requested for Explanation of the circumstances leading to projection without collection to make an informed decision	Responded satisfactorily
2	02-02-2025	Ministry of Information, Youth Sports and Culture	AUD/RSA/INSP/VOL.II/2025/17	Requested for Explanation on why Economic Code 12020601 recorded Zero Collection	Responded satisfactorily
3	07-01-2025	Urban Development Board	AUD/RSA/INSP/VOL.II/01	Requested for Explanation on why Economic Code 12020494 recorded Zero Collection	Responded satisfactorily
4	06/05/2025	Ministry of Lands, Housing, Urban Devt. and Reg. Planning	AUD/RSA/INSP/VOL.II/2025/45	To explain possible causes of zero collection on code 12020908 (Ground Rent) with budget of N5.0 billion	Responded satisfactorily

3.4.3 LIST OF MDA's WHERE AUDIT QUERIES WERE ISSUED BUT NOT YET RESPONDED

S/No	Date	MDA's	Reference	Details of Queries	Remarks
1	06-01-2025	Jigawa State Roads Maintenance Agency	AUD/RSA/INSP/VOL.II/34 AUD/RSA/INSP/VOL.II/40	No evidence of Lodgment of Revenue into TSA	Not Responded
2	26-11-2024	Jigawa State Broadcasting Corporation - Television	AUD/RSA/INSP/2025/VOL.II/26	Requested for backing, Administrative or Legal that Authorise the Agency to Deposit and Expended its IGR from its Bank Account without passing through TSA	Not Responded
3	06/05.2025	Ministry of Environment and Climate Change	AUD/RSA/INSP/VOL.II/2025/46	To provide all receipts and other relevant documents related to tender fees for Audit verification	Not Responded
4	06/05/2026	Office of the Accountant General, Min. of finance	AUD/RSA/INSP/VOL.II/2025/47	Non-remittance of N123,847,787.05 to Directorate of Econ. Empowerment audit requested for the remittance and forward evidence	Not Responded
5	06/05/2026	Ministry of Commerce	AUD/RSA/INSP/VOL.II/2025/51	To explain possible causes of zero collection on code 12020737 (Export processing Zone) with budget of N500.0 million	Not Responded

3.5.0 DIRECTORATE OF PROJECTS AUDIT: PROCUREMENT AUDIT

3.5.1 Responsibility:

The Projects Audit Department has the responsibility to audit and report on capital projects for the state with a view to establishing the value for money on capital expenditure.

3.5.2 Audit Approach:

The Audit exercise commences by receiving letters of award of contracts from the directorate of council affairs and the approvals for the release of funds from government house, schedule officers were nominated within the department and specific MDA's were assigned to these. After the field exercise, the Juxtapose of all relevant documents received and the level of work done on the site are reported to the office for consideration and appropriate action.

3.5.3 Position of Work

The activities of the department, which involved extracting of the capital payment vouchers (for new construction, renovations, rehabilitations as well supplies and installation), later monitor and verify physically from the project site for money value Audit. Where audit issues arise, reports/queries are issued to the relevant MDAs for response. During the year under review, a total of twenty-eight (28) queries were issued out of which six (6) queries involving the sum of N159,805,678,764.71 were responded satisfactorily while twenty-two (2) queries involving the sum of N30,853,970,515.25 were not responded up to the time of filing this report.

3.5.4 RESPONDED AUDIT QUERIES/REPORTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

S/N	DATE OF ISSUANCE	REFERENCE NO.	ORGANISATION	DESCRIPTION OF PROJECT	AMOUNT INVOLVED	REMARKS
1	15/04/2026	AUD/PME/E/V.II/206	Ministry of Works and Transport	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	153,496,643,857.22	Responded satisfactorily
2	28/04/2026	AUD/PME/VOL. 1/60	Economic Empowerment and Employment Agency	Audit verification of the empowerment loan distribution to organisations, groups and individuals	5,609,493,050.00	Responded satisfactorily
3	29/04/2026	AUD/PME/5/94/65	Jigawa State Educational Resource Agency	Audit verification report in respect of contracts for the year 2025	139,344,355.11	Responded satisfactorily
4	21/01/2026	AUD/PME/40/V. 1/120	Jigawa State Research Institute Kazaure	Audit verification report in respect of contracts for the year 2025	430,566,759.46	Responded satisfactorily
5	18/02/2026	AUD/PME/68/V. 1/77	Jigawa State Polytechnic for Information and Communication	Audit verification report in respect of contracts for the year 2026	50,972,739.59	Responded satisfactorily
6	13/04/2026	AUD/PME/E/V.II/168	High Court of Justice	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	78,658,003.33	Responded satisfactorily
		TOTAL			159,805,678,764.71	

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3.5.5 UN-RESPONDED AUDIT QUERIES/REPORTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

S/N	DATE OF ISSUANCE	REFERENCE NO.	ORGANISATION	DESCRIPTION OF PROJECT	AMOUNT INVOLVED	REMARKS
1	12/03/2026	AUD/PME/E/V. II/168	Ministry of Water Resources	Construction of new solar water supply scheme at Dutse L. G. A.	9,817,220.01	Asked to explain the amount stated in column 6 in respect to the said contract, but not responded
2	"	"	"	Construction of new solar water supply scheme at Dutse L. G. A.	70,922,857.00	Asked to access the project site for physical verification of the work done valued as stated in column 6, but not responded
3	"	"	"	Rehabilitation of Birinkudu Dam	4,975,870.23	1. Asked to explain the amount stated in column 6 in respect to the said contract, but not responded 2. Asked to explain why the work has not been completed, filling with stones and latrite materials at the eroded portion adjacent to the reducing point of the Dam, but not responded
4	"	"	"	Construction of 2no new solar water scheme at Dammasara yamma [Unguwar Fulani], Dammasara Gabas [Kukar Talwai] and conversion of motorised water scheme to solar water at Mobile base and maintenance of tank at Takur site in Dutse	20,296,901.72	1. Asked to explain the amount stated in column 6 in respect to the said contract, but not responded 2. Water reticulation was found leaking at various points in Dammasara Yamma, Overhead tank in Dammasara Gabas and it solar pannels are not working properly as verified physically and no any work has been done on the conversion of motorised water to solar in Mobile base, but not responded
5	"	"	"	Construction of wall fencing at Shuwarin water works Headquarters	34,580,203.97	1. Asked to explain the amount stated in column 6 in respect to the said contract, but not responded 2. Asked to explain why the work has not been completed in good time, the quality of the work should be improved and the contractor should be served with a warning letter for delaying the project, but not responded
6	13/04/2026	AUD/PME/E/V.II/109	Ministry of Health	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	6,626,204,158.60	Asked to explain in details the expenditure components of the figure stated in column 6 for further Audit scrutiny but not responded

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7	15/04/2026	AUD/PME/E/V.II/206	Ministry of Environment	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	1,023,815,856.85	Asked to explain in details the expenditure components of the figure stated in column 6 for further Audit scrutiny but not responded
8	"	"	"	Consultancy services		Asked to present contract policy files of consultancy services rendered in order to ascertain and determined the extent of the work done for effective value for money Audit, but not responded.
9	"	"	"	Construction of storm water RC drainage at Malam Madori town by Messrs. China Zhonghao Nig. Ltd	263,294,708.25	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
10	"	"	"	Construction of storm water RC drainage at Auyo town by Messrs. Space Grove Invst. Nig. Ltd	199,820,355.00	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
11	"	"	"	Construction of storm water RC drainage at Buji town in Buji L. G. A. and Gujaba town in Ringim L. G. A. by Messrs. Ragaya & Sons Nig. Ltd.	187,043,407.30	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
12	"	"	"	Construction of storm water RC drainage at Sara and Kwarko towns in Gwaram L. G. A. by Messrs. East International Group Ltd	178,619,673.93	Asked to served the contractor with a warning letter for abandoned project since he received advance payment and return to site to speed up completion in time and inform Audit for further verification, but not responded
13	28/04/2026	AUD/PME/E/V.II/198	Ministry of Commerce, Industry & Cooperative	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	7,366,773,766.25	1. Asked to explain in details the expenditure components of the figure stated in column 6 for further Audit scrutiny but not responded 2. Asked to present Engineer's estimate, copy of BOQ, Contract Agreements, design of the projects, LPO, SRV and fixed assets register for Audit scrutiny but not responded.

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14	Consultancy services		Asked to present contract policy files of consultancy services rendered in order to ascertain and determined the extent of the work done for effective value for money Audit, but not responded.
15	04/05/2026	AUD/PME/E/V.II/206	Ministry of Land, Housing, Urban Development & Regional Planning	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	138,666,665.47	Asked to explain in details the expenditure components of the figure stated in column 6 for further Audit scrutiny but not responded
16	10/03/2026	AUD/PME/V.1/98	Ministry of Basic Education	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	13,243,881,187.87	Asked to present contract policy files and other related documents amounting to the figure stated in column 6 for Audit scrutiny but not responded
17	..	..	Min of Information, Youth, sports and culture	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	427,524,906.84	Asked to present contract policy files and other related documents amounting to the figure stated in column 6 for Audit scrutiny but not responded
18	..	..	Sports Council	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	227,069,119.99	Asked to present contract policy files and other related documents amounting to the figure stated in column 6 for Audit scrutiny but not responded
19	..	..	Jigawa State Information Technology & Digital Economy	Audit verification report in respect of various award of contracts on the execution of capital projects across the state for the year 2025	815,676,170.54	Asked to present contract policy files and other related documents amounting to the figure stated in column 6 for Audit scrutiny but not responded
20	17/02/2026	AUD/PME/VOL.1/2	Galaxy Information and Communication Technology	Audit verification report in respect of capital expenditure for the year 2024; [Construction of mosque, fencing of ICT premises, renovation works and supply of ITT materials.	2,270,159.38	Asked to recover the amount stated in column 6 as taxes which was erroneously been paid to the contractor and paid to FIRS and inform this office but not responded.
21	..	..	..	Supply and Installation of ITT Materials and equipment.	3,368,475.00	Asked to recover the amount stated in column 6 as taxes which was erroneously been paid to the contractor and paid to FIRS and inform this office but not responded.
22	..	..	..	Supply and Installation of Solar materials.	9,348,851.05	Asked to recover the amount stated in column 6 as taxes which was erroneously been paid to the contractor and paid to FIRS and inform this office but not responded.
		TOTAL			30,853,970,515.25	

3.6 GENERAL OBSERVATIONS:

3.6.1 The software used in preparation of the Financial Statement was the same software used in previous years in which the reports prepared were exported to excel and presented for Audit, thereafter, several adjustments were made in the cause of the Audit on excel formatted reports without effecting the corresponding adjustments on the main software.

However, we are glad to be informed that, the new Odoo software was deployed within the year 2025, subsequently the relevant Staff were trained and the report of the 2025 audited financial statement is being awaited to be incorporated and close the 2025 accounts with the software. We confirmed that the Auditor General's Office has been integrated into the system. Training was also conducted for the Resident Auditor deployed to the Ministry of Finance and the Software was introduced to the Auditor General. Both the two officers have been created as active users on the system.

3.6.2 We observed a significant improvement in the preparation of the 2025 Accounts as all post audit adjustments were handled by the staff. However, the Staff involved in the preparation of the Financial Statements at the Office of the Accountant General need more training and re-training to enable them perform much better. In most cases External Auditors engaged to Audit the Accounts of the Agencies ended up preparing and Auditing the Accounts at the same time.

3.6.3 Submission of Audited Financial Statement from Agencies and other Parastatals established by law is not timely to enable Audit confirmation of corresponding records on the consolidated Financial Statements. As at the time of filing this report, only three (3) Agencies submitted their 2025 Audited Accounts, while the remaining MDAs may submit at a later date but when compared with the consolidated Financial Statements, several conflicting figures are usually noticed. We also observed massive capacity gap at Ministries and Agencies level, majority of the Accountants deployed to these parastatals and agencies could not be able to prepare the financial statements, rather the External Auditors engaged remain with no option than to prepare the accounts and then audit.

3.6.4 It was also observed that, some of the External Auditors that registered with the Office to take audit assignment lack the requisite capacities to handle the job and were disqualified in the nomination process. The few that remain with the State to serve were being paid meagre Audit fees there by discouraging them from accepting the Audit jobs. In addition, many parastatals and agencies have outstanding accumulated audit fees un paid to the External Auditors.

3.6.5 We observed little improvement over the years in responding to audit Queries issued to MDAs. However, the MDAs need to do more in responding to the queries issued to them not until they appear before the Public Accounts Committee (PAC), you find them running up and down and some could not even locate copy of the queries from their files talk less of responding.

3.6.6 Lack of adequate manpower is hindering the operation of the State Audit especially in the area of coverage. All MDAs are now having only one Resident Auditor including bigger Ministries like Finance and many Resident Auditors are now looking after two (2) or three (3) Ministries. The Department of Parastatal Audits have only four Staff including the Director to look after over sixty (60) Agencies. Revenue Department has only two (2) Staff while Projects Audit Department responsible for the inspection of all capital projects have only four (4) and three of them have retired from Government Service this year (2026). Six (6) out of the Seven (7) Area Audit Offices across the State where renovated in the year 2025 with state of the arts furniture and equipment but no qualified staff to manage them.

3.7 RECOMMENDATIONS:

- 3.7.1 The State Government through the Office of the Accountant General should follow up with the full migration to the new Odoo accounting software within this year so that the 2026 financial statement and accounts could be produced with the software up to its logical conclusion.
- 3.7.2 Efforts should be intensified on the training and re-training of Account and Audit staff both at Ministries and Agencies level to enable them perform much better.
- 3.7.3 Timely submission of Accounts by other Agencies is highly recommended to enable Audit confirmation of records on the consolidated Financial Statements.
- 3.7.4 MDA's must be prepared to answer and reply all audit reports and queries issued to them promptly.
- 3.7.5 We recommend the employment or transfer of young and capable hands to fill the identified manpower gap in Audit to keep up to the challenges of in adequate staff at all levels.
- 3.7.6 It is also recommended that Government Agencies be encouraged to pay outstanding audit fees and increase the fees payable to Audit Firms in order to enhance the competition in registration, nomination and selection of quality firms to achieve qualitative Audit results.

3.8 CONCLUSION:

All Praise and be to Almighty Allah (S.W.A) for his mercy and blessing with the health and ability to enable the accomplishment of this constitutional responsibility. The review of the Financial Statement and the accompanying Notes to the accounts were conducted in accordance with the mandates of the Office of the State Auditor General as provided by section 125(1) of the Constitution of the Federal Republic of Nigeria (as amended) and section 8 (1) of the Jigawa State audit Law No. 5 2019 (as amended). I wish to recognise the contribution of the Government of Jigawa State for the provision of financial and moral support to achieve this noble objective. The staff of the office of the State Auditor General and that of the Accountant General are also appreciated for their contributions and co-operation.

I have to acknowledge and appreciate the efforts of the Honourable Members of the Public Accounts Committee and by extension, Members of the Jigawa State House of Assembly for discharging their Constitutional Responsibilities and hereby forward this report with observations and recommendations on the Financial Statements and Accounts of the Government of Jigawa State for the year ended 31st December 2025.



(DR.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/ICAN/00000017946
Auditor-General, Jigawa State



JIGAWA STATE GOVERNMENT OF
NIGERIA

PART V

NOTES TO THE FINANCIAL STATEMENTS

**SUPPLEMENTARY NOTES TO THE FINANCIAL
STATEMENTS**

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
STATUTORY ALLOCATION/OTHER FGN RECEIPT

NOTE 1

NOTE	Details	Ref. Note	Final Budget 2025	Initial Budget 2025	Supplementary/ Review Budget 2025	ACTUAL 2025		Previous Years 2024	
						Amount	N	Amount	N
1	A- Share of Statutory Allocation from FAAC	1 A & B	90,500,000,000.00	34,000,000,000.00	56,500,000,000.00	86,281,467,588.12	16,970,535,327.36		
	Net Share of Statutory Allocation from FAAC	A	80,500,000,000.00	34,000,000,000.00	46,500,000,000.00	80,316,673,808.67	13,264,529,975.08		
	Add :Deduction at source for Loan Repayment	B	10,000,000,000.00		10,000,000,000.00	5,964,793,779.45	3,706,005,352.28		
	Share of Statutory Allocation - Non-Oil (Exchange Gain, Solid Minerals, Fgn Intervention Fund, Share Of Good Value, Excess Bank Charges, Forex Equalisation)	1C	138,900,000,000.00	154,100,000,000.00	(15,200,000,000.00)	72,383,874,810.91	170,773,403,669.30		
	Share of Federal Accounts Allocation - Excess Crude Oil	1.1	10,000,000,000.00	2,000,000,000.00	8,000,000,000.00	8,158,485,554.36	19,969,672,253.43		
	Exchange gain	1.2	5,000,000,000.00		5,000,000,000.00	4,876,296,168.57	38,334,160,436.49		
	Solid Minerals Resources	1.3	200,000,000.00		200,000,000.00	200,752,442.38	97,085,865.59		
	Refund WHT & STD	1.4	0.00		-	98,033,667.93	348,715,860.32		
	Ecological Fund	1.5	3,000,000,000.00	3,000,000,000.00	-	1,811,779,599.82	459,810,888.79		
	Forex Equalisation	1.6	3,000,000,000.00	200,000,000.00	2,800,000,000.00	-	-		
	Electronic money transfer	1.7	5,000,000,000.00	41,000,000,000.00	(36,000,000,000.00)	4,964,412,512.16	3,437,830,485.88		
	FLOOD DISASTER	1.8	3,200,000,000.00		3,200,000,000.00	3,000,000,000.00	3,000,000,000.00		
	NNPC Refund	1.90	100,000,000.00		100,000,000.00	-	-		
	Signature Bonus	1.10	40,000,000,000.00	50,000,000,000.00	(10,000,000,000.00)	-	-		
	PAYE	1.11	2,000,000,000.00		2,000,000,000.00	1,746,580,293.58	-		
	Stabilization Funds	1.12	1,500,000,000.00	1,500,000,000.00	-	-	-		
	CBN Value Consideration	1.13	6,000,000,000.00		6,000,000,000.00	-	5,422,341,260.18		
	State FIRS instalment	1.14	0.00		-	-	9,984,836,126.71		
	Augmentation on Exchange Gain	1.15	2,000,000,000.00		2,000,000,000.00	838,729,488.20	-		
	Project Gazette	1.16	5,000,000,000.00		5,000,000,000.00	5,000,000,000.00	-		
	Refund of NLNG	1.17	20,100,000,000.00	2,300,000,000.00	17,800,000,000.00	20,067,183,462.28	-		
	Distribution of 15 Billion/Augmentation	1.18	0.00		-	-	1,916,901,843.95		
	PHCN Refund	1.19	1,500,000,000.00	100,000,000.00	1,400,000,000.00	-	62,024,319,649.53		
	Distribution on Infrastructure	1.20	29,000,000,000.00	24,000,000,000.00	5,000,000,000.00	21,621,621,621.63	22,000,000,000.00		
	Foreign Exchange Differential	1.21	0.00		-	-	1,094,066,417.06		
	Other FAAC Distribution			30,000,000,000.00	(30,000,000,000.00)	-	-		
	Non Mineral Revenue	1.22	2,300,000,000.00		2,300,000,000.00	-	2,683,662,581.37		
	Total(GROSS) FAAC Allocation to FGN/SG/LG	D	229,400,000,000.00	188,100,000,000.00	41,300,000,000.00	158,665,342,399.03	187,743,938,996.66		
	Value Added Tax	E	96,300,000,000.00	80,000,000,000.00	16,300,000,000.00	95,929,672,222.13	74,813,698,720.04		
	Share of Value Added Tax (VAT)		96,300,000,000.00	80,000,000,000.00	16,300,000,000.00	95,929,672,222.13	74,813,698,720.04		
	GRAND TOTAL		325,700,000,000.00	268,100,000,000.00	57,600,000,000.00	254,595,014,621.16	262,557,637,716.70		

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
NOTE 2

TAX REVENUE

Tax Revenue	Codes	ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
		N	N	N	N
Personal Income Taxes					
State Internal Revenue Services	12010101	5,350,730,507.35	4,200,000,000.00	(1,150,730,507.35)	3,395,272,981.13
State Internal Revenue Services	12010104	2,215,698,411.30	10,000,000,000.00	7,784,301,588.70	1,421,275,291.82
State Internal Revenue Services	12010112	1,311,669,641.09	800,000,000.00	(511,669,641.09)	743,578,822.67
Sub-Total Personal Income Taxes		8,878,098,559.74	15,000,000,000.00	6,121,901,440.26	5,560,127,095.62
Corporate Taxes					
State Internal Revenue Services	12010401	16,351,967.87	15,000,000.00	(1,351,967.87)	6,589,397.40
State Internal Revenue Services	12010116	8,951,782,767.16	10,065,200,000.00	1,113,417,232.84	3,253,217,139.60
State Internal Revenue Services	12010402	20,321,005.22	18,636,000.00	(1,685,005.22)	35,968,163.62
State Internal Revenue Services	12010405		410,000.00		0.00
State Internal Revenue Services	12010114	112,383,173.60	148,000,000.00	35,616,826.40	100,939,813.49
Ministry of Land and Housing	12010601		500,000,000.00	500,000,000.00	-
State Internal Revenue Services	12010113	323,027,558.05	200,000,000.00	(123,027,558.05)	182,722,238.83
State Internal Revenue Services	12010501	50,976,954.20	52,200,000.00	1,223,045.80	25,638,383.64
Urban Development Board	12010320		250,000,000.00		
Ministry of Education, Science & Technology	12010115		195,000,000.00	195,000,000.00	12,261,700.00
State Internal Revenue Services	12010605	998,642.69	1,000,000.00	1,357.31	0.00
Sub-Total Corporate Taxes		9,475,842,068.79	11,445,446,000.00	1,719,193,931.21	3,617,336,836.58
Grand-Total Tax Revenue		18,353,940,628.53	26,445,446,000.00	7,841,095,371.47	9,177,463,932.20

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
NOTE 3

NON-TAX REVENUE

Non-Tax Revenue	CODE	ACTUAL 2025 N	FINAL BUDGET N	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE N	ACTUAL 2024 N
A- Licences							
Ministry of Information Youths, Sports and Culture	12020109	-	8,662,000.00	8,662,000.00	0.00	8,662,000.00	30,000.00
Ministry of Commerce, Industries and Co-operatives	12020116	1,437,000.00	3,000,000.00	3,000,000.00	0.00	1,563,000.00	2,592,000.00
Ministry of Agriculture & Natural Resources	12020119	10,601,816.00	11,000,000.00	1,000,000.00	0.00	398,184.00	90,000.00
Ministry of Agriculture & Natural Resources	12020122	40,000.00	17,000,000.00	17,000,000.00	0.00	16,960,000.00	36,000.00
State Internal Revenue Service	12020132	-	10,000,000.00	50,000,000.00	0.00	10,000,000.00	34,597,730.67
State Internal Revenue Service	12020133	50,579,189.48	51,000,000.00	30,000,000.00	0.00	420,810.52	31,192,794.49
Ministry of Health	12020134	34,597,351.32	36,500,000.00	6,500,000.00	0.00	1,902,648.68	100,000.00
Ministry of Higher Education, Science & Technology	12020135	2,217,500.00	14,000,000.00	14,000,000.00	0.00	11,782,500.00	1,135,000.00
Ministry of Environment and Climate Change	12020138	100,705,000.00	200,000.00	200,000.00	0.00	(100,505,000.00)	3,000,000.00
Ministry of Agriculture & Natural Resources	12020141	50,000.00	1,500,000.00	1,500,000.00	0.00	1,450,000.00	45,000.00
Ministry of Health	12020145	1,908,000.00	6,350,000.00	6,350,000.00	0.00	4,442,000.00	1,390,000.00
Fire Service Directorate	12020146	11,930,000.00	13,000,000.00	5,000,000.00	0.00	1,070,000.00	588,000.00
Ministry of Commerce, Industries and Co-operatives	12020147	130,000.00	6,000,000.00	6,000,000.00	0.00	5,870,000.00	130,000.00
Jigawa State Environmental Protection Agency (JISEPA)	12020154	13,000,000.00	17,000,000.00	2,000,000.00	0.00	4,000,000.00	470,000.00
Ministry of Environment and Climate Change	12020157	2,250,910.00	3,100,000.00	100,000.00	0.00	849,090.00	250,000.00
Mineral Resources Development Agency	12020158	240,000.00	3,000,000.00	50,000,000.00	0.00	2,760,000.00	
Sub-Total Licences		229,686,766.80	201,312,000.00	201,312,000.00	-	(28,374,766.80)	75,646,525.16
B- Fees		ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
State Internal Revenue Service	12020402	-	-	-	0.00	-	25,291,594.00
Jigawa State College of Education	12020405	6,782,842.80	29,900,000.00	29,900,000.00	0.00	23,117,157.20	4,352,000.00
Jigawa State College of Education and Legal Studies	12020405	-	6,000,000.00	6,000,000.00	0.00	6,000,000.00	
Ministry of Works & Transport	12020415	774,000.00	1,000,000.00	1,000,000.00	0.00	226,000.00	500,000.00
Ministry of Power and Energy	12020415	38,789,840.00	40,500,000.00	500,000.00		1,710,160.00	
Due Process & Project Monitoring Bureau	12020417	2,874,000.00	5,000,000.00	5,000,000.00	0.00	2,126,000.00	3,270,000.00
Pilgrim Welfare Agency	12020420	36,013,000.00	38,000,000.00	3,000,000.00	0.00	1,987,000.00	52,209,395.00
High Court of Justice	12020426	8,967,319.18	9,700,000.00	1,700,000.00	0.00	732,680.82	1,255,000.00
Sharia Court of Appeal	12020426	4,280,000.00	9,000,000.00	9,000,000.00	0.00	4,740,000.00	4,910,765.00

Government House	12020427	35,593,000.00	38,000,000.00	3,000,000.00	0.00	2,407,000.00
Administration & Finance Directorate	12020427	29,777,935.86	32,000,000.00	2,000,000.00	0.00	2,222,064.14
Chieftaincy & Religious Affairs Department	12020427	-	3,500,000.00	3,500,000.00	0.00	3,500,000.00
Ministry of Finance	12020427	2,250,000.00	3,000,000.00			750,000.00
Internal Revenue Service	12020427	3,100,000.00	4,000,000.00	-		900,000.00
Pilgrim Welfare Agency	12020427	900,000.00	1,000,000.00			100,000.00
Food Disaster Control	12020427	37,836,986.30	40,000,000.00			2,163,013.70
Council Affairs Directorate	12020427	47,136,000.00	787,500,000.00	1,000,000,000.00	0.00	740,364,000.00
Farmers and herdsmen Board	12020427	1,700,000.00	2,000,000.00			300,000.00
Office of the Head of State Civil Service	12020427	12,821,500.00	13,700,000.00	700,000.00	0.00	878,500.00
Secretary to state Government	12020427	1,300,000.00	1,500,000.00			200,000.00
Special Service Directorate	12020427	4,600,000.00				(4,600,000.00)
Alternative Energy Fund	12020427	16,555,000.00				(16,555,000.00)
Manpower Development Institute	12020427	47,996,818.88	500,000.00	500,000.00	0.00	(47,496,818.88)
Manpower Development Institute	12020427	9,175,682.64	50,000,000.00	50,000,000.00		40,824,317.36
Research Evaluation & Political Affairs Directorate	12020427	18,845,500.00				(18,845,500.00)
Directorate of Local Government Audit	12020427	1,800,000.00	60,000.00	60,000.00	0.00	(1,740,000.00)
Jigawa State Agricultural Research Institute	12020427	15,845,200.00	20,000,000.00	20,000,000.00		4,154,800.00
Ministry of Agriculture & Natural Resources	12020427	39,340,000.00	4,000,000.00	4,000,000.00	0.00	(35,340,000.00)
Jigawa Agriculture Transformation Agency	12020427	4,500,000.00				(4,500,000.00)
Jigawa Education Resource Agency	12020427	2,980,000.00	-			(2,980,000.00)
Mineral Resources Development Agency	12020427	-	50,000.00	50,000.00	0.00	50,000.00
Jigawa State Agency for Youth Empowerment and Employment	12020427	18,200,000.00	1,500,000.00	1,500,000.00	0.00	(16,700,000.00)
Ministry of Budget and Economic Planning	12020427	10,690,000.00				(10,690,000.00)
Ministry of Power and Energy	12020427	16,604,060.00	2,000,000.00	2,000,000.00		(14,604,060.00)
Rural Electricity Board	12020427	64,226,625.00	1,000,000.00	1,000,000.00	0.00	(63,226,625.00)
Jigawa Roads Maintenance Agency	12020427	12,800,000.00	8,000,000.00	8,000,000.00	0.00	(4,800,000.00)
Ministry of Water Resources	12020427	34,490,588.09	1,300,000.00	1,300,000.00	0.00	(33,190,588.09)
Jigawa State Water board	12020427	3,850,000.00	5,000,000.00	5,000,000.00		1,150,000.00
Rural Water Supply and Sanitation Agency	12020427	32,100,000.00	6,000,000.00	6,000,000.00	0.00	(26,100,000.00)
Ministry of Works & Transport	12020427	20,726,500.00	50,000,000.00	50,000,000.00		29,273,500.00
Jigawa State Residents Identity Management Agency (JSIRIMA)	12020466	1,200,000.00	100,000,000.00	100,000,000.00		98,800,000.00

Small Town Water Supply Agency	12020427	15,952,100.00	6,000,000.00	6,000,000.00	0.00	(9,952,100.00)	3,960,000.00
High Court of Justice	12020427	20,288,636.64	500,000.00	500,000.00	0.00	(19,788,636.64)	50,000.00
Sharia Court of Appeal	12020427	7,150,000.00	1,000,000.00	1,000,000.00	0.00	(6,150,000.00)	150,000.00
Ministry of Justice	12020427	1,800,000.00				(1,800,000.00)	
Ministry of Basic Education	12020427	64,470,909.50	200,000.00	200,000.00	0.00	(64,270,909.50)	5,217,015.00
State Universal Basic Education Board (SUBEB)	12020427	130,058,000.00	25,250,000.00	25,250,000.00	0.00	(104,808,000.00)	8,075,000.00
Jigawa State Agency for Nomadic Education	12020427	5,100,000.00	1,000,000.00	1,000,000.00	0.00	(4,100,000.00)	375,000.00
Agency for Mass Education	12020427	80,000.00	150,000.00	150,000.00	0.00	70,000.00	100,000.00
Ministry of Higher Education, Science & Technology	12020427	85,106,000.00	600,000.00	600,000.00	0.00	(84,506,000.00)	1,600,000.00
Science & Technical Education Board	12020427	48,080,000.00	1,150,000.00	1,150,000.00	0.00	(46,930,000.00)	1,110,000.00
Islamic Education Bureau	12020427	26,315,550.00	1,000,000.00	1,000,000.00	0.00	(25,315,550.00)	500,000.00
Tsangaya Board	12020427	23,390,744.85				(23,390,744.85)	
Jigawa Quality Education Assurance	12020427	1,210,000.00				(1,210,000.00)	
Ministry of Information Youths, Sports and Culture	12020427	4,120,000.00				(4,120,000.00)	
Ministry Of Livestock	12020427	7,400,000.00				(7,400,000.00)	
Sule Lamido University	12020427	37,158,706.59	600,000.00	600,000.00	0.00	(36,558,706.59)	137,500.00
Jigawa State Polytechnic	12020427	900,000.00	500,000.00	500,000.00	0.00	(400,000.00)	500,000.00
Senior Secondary School Management Board	12020427	12,783,000.00				(12,783,000.00)	
Binyaminu Usman Polytechnic, Hadeja	12020427	-	350,000.00	350,000.00	0.00	350,000.00	90,000.00
Jigawa State Polytechnic for Information and Communication Technology	12020427	1,015,850.00	1,000,000.00	1,000,000.00	0.00	(15,850.00)	
Jigawa State College of Education	12020427	3,300,000.00	10,500,000.00	10,500,000.00	0.00	7,200,000.00	6,000,000.00
Jigawa State College of Education and Legal Studies	12020427	385,000.00	330,000.00	330,000.00	0.00	(55,000.00)	
Jigawa State College of Remedial Studies	12020427	8,400,000.00	2,000,000.00	2,000,000.00	0.00	(6,400,000.00)	1,050,000.00
Ministry of Health	12020427	99,685,000.00	150,000,000.00	150,000,000.00		50,315,000.00	
Jigawa Stae Emergency Management Agency	12020427	14,215,068.49				(14,215,068.49)	
Jigawa state Digital Economy Agency	12020427	9,100,000.00				(9,100,000.00)	
Public Complaint and Anti Corruption Commission	12020427	4,010,221.50				(4,010,221.50)	
Sport council	12020427	1,100,000.00				(1,100,000.00)	
Ministry of Environment and Climate Change	12020427	17,225,000.00				(17,225,000.00)	
Office of the Auditor General	12020427	1,300,000.00				(1,300,000.00)	
Primary Health Care Development Agency	12020437	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	9,500,000.00
Ministry of Information Youths, Sports and Culture	12020438	1,690,000.00	200,000.00	200,000.00	0.00	(1,490,000.00)	

Ministry of Environment and Climate Change	12020441	5,003,500.00	5,000,000.00	5,000,000.00	0.00	(3,500.00)	700,000.00
Jigawa State Environmental Protection Agency (JISEPA)	12020427	4,717,760.00	2,000,000.00	2,000,000.00	0.00	(2,717,760.00)	470,000.00
Ministry For Local Government Development	12020427	8,100,000.00	52,000,000.00	52,000,000.00		43,900,000.00	
Ministry of Women Affairs & Social Development	12020427	700,000.00				(700,000.00)	
Jigawa State Housing Authority	12020427	1,350,000.00				(1,350,000.00)	
Urban Development Board	12020427	1,100,000.00				(1,100,000.00)	
State Independent Electoral Commission	12020427	1,500,000.00				(1,500,000.00)	
Deputy Governor Office	12020427	7,012,000.00				(7,012,000.00)	
Ministry of Land , Housing, Urban Development & Regional Planning	12020437	7,266,000.00	5,000,000.00	5,000,000.00	0.00	(2,266,000.00)	335,000.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020447	570,200.00	5,000,000.00	5,000,000.00	0.00	4,429,800.00	2,364,000.00
Jigawa State Agricultural Research Institute	12020441	218,450.00	1,000,000.00	1,000,000.00	0.00	781,550.00	
Babura General Hospital	12020441	3,956,400.00	20,000,000.00	20,000,000.00	0.00	16,043,600.00	13,505,500.00
Birnin Kudu General Hospital	12020441	830,000.00	30,000,000.00	30,000,000.00	0.00	29,170,000.00	18,210,400.00
Birmiwa General Hospital	12020441	1,890,000.00	25,600,000.00	25,600,000.00	0.00	23,710,000.00	12,406,501.00
Dutse General Hospital	12020441	-	66,000,000.00	66,000,000.00	0.00	66,000,000.00	30,000,000.00
Gumel General Hospital	12020441	2,890,690.00	25,000,000.00	25,000,000.00	0.00	22,109,310.00	8,279,566.00
Gwaram Cottage Hospital	12020441	4,260,000.00	29,100,000.00	29,100,000.00	0.00	24,840,000.00	19,436,337.00
Hadejia General Hospital	12020441	3,000,000.00	40,000,000.00	40,000,000.00	0.00	37,000,000.00	26,666,666.00
Kazaure General Hospital	12020441	5,992,960.00	50,000,000.00	50,000,000.00		44,007,040.00	
Ringim General Hospital	12020441	982,430.00	22,000,000.00	22,000,000.00		21,017,570.00	
Hadejia Tuberculosis and Leprosy Hospital	12020445	-	750,000.00	750,000.00	0.00	750,000.00	185,000.00
Jahun General Hospital	12020441	1,068,482.00	30,000,000.00	30,000,000.00	0.00	28,931,518.00	15,438,090.00
Kafin Hausa (Bulangu) Cottage Hospital	12020441	370,000.00	8,000,000.00	8,000,000.00	0.00	7,630,000.00	6,247,100.00
Kafin Hausa General Hospital	12020448	6,050,000.00	15,000,000.00	15,000,000.00	0.00	8,950,000.00	7,775,010.00
Kazaure General Hospital	12020464	2,545,370.00	45,000,000.00	45,000,000.00	0.00	42,454,630.00	30,850,567.00
Babura General Hospital	12020464	-	8,500,000.00	8,500,000.00		8,500,000.00	
Ringim General Hospital	12020464	550,000.00	3,700,000.00	3,700,000.00	0.00	3,150,000.00	15,776,300.00
Kazaure Psychiatric Hospital	12020464	-	1,200,000.00	1,200,000.00		1,200,000.00	
Jigawa State Housing Authority	12020445	51,321,000.00	20,000,000.00	20,000,000.00	0.00	(31,321,000.00)	1,235,960.00
Ministry of Land , Housing, Urban Development & Regional Planning	12020473	13,144,000.00	50,000,000.00	50,000,000.00	0.00	36,856,000.00	1,255,000.00
Sule Lamido University	12020449	-	12,000,000.00	12,000,000.00	0.00	12,000,000.00	
Urban Development Board	12020447	36,900,000.00	30,000,000.00	30,000,000.00	0.00	(6,900,000.00)	1,350,000.00

Ministry of Commerce, Industries and Co-operatives	12020427	16,423,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	(14,423,000.00)	
Ministry of Commerce, Industries and Co-operatives	12020481	3,423,000.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00	5,577,000.00	2,265,000.00
Mineral Resources Development Agency	12020448	-	550,000.00	550,000.00	550,000.00			
Jigawa State Housing Authority	12020448	62,300,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00	137,700,000.00	7,780,976.00
Urban Development Board	12020448	-	50,000,000.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	4,160,000.00
Sule Lamido University	12020452	245,488,304.41	202,250,000.00	202,250,000.00	202,250,000.00	0.00	(43,238,304.41)	8,707,585.00
Jigawa State College of Education and Legal Studies	12020449	-	250,000.00	250,000.00	250,000.00		250,000.00	
Jigawa State College of Education and Legal Studies	12020452	-	148,070,000.00	148,070,000.00	148,070,000.00	0.00	148,070,000.00	0.00
Sule Lamido University	12020455	-	40,000,000.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	26,935.00
Jigawa State Polytechnic for Information and Communication Technology	12020452	670,000.00	61,590,000.00	61,590,000.00	61,590,000.00	0.00	60,920,000.00	34,938,453.00
Jigawa State College of Education and Legal Studies	12020453	-	9,900,000.00	9,900,000.00	9,900,000.00	0.00	9,900,000.00	77,508,201.00
College of Nursing Science Babura	12020452	-	29,457,000.00	29,457,000.00	29,457,000.00	0.00	29,457,000.00	8,240,314.00
College of Nursing Science Hadejia	12020452	-	31,373,000.00	31,373,000.00	31,373,000.00	0.00	31,373,000.00	
State Independent Electoral Commission	12020455	732,370,905.00	681,000.00	681,000.00	681,000.00	0.00	(731,689,905.00)	
Ministry of Basic Education	12020453	2,725,519.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00	12,274,481.00	375,000.00
State Universal Basic Education Board (SUBEB)	12020453	462,000.00	850,000.00	850,000.00	850,000.00	0.00	388,000.00	35,500.00
Science and Technology	12020453	-	-	-	-	0.00	-	
Jigawa State Polytechnic	12020453	-	10,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	14,271,020.00
Jigawa State College of Education and Legal Studies	12020455	-	-	-	-	0.00	-	3,850,000.00
Sule Lamido University	12020455	-	-	-	-	0.00	-	28,000,000.00
Ministry of Health	12020455	1,285,000.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00	7,715,000.00	8,708,000.00
College of Nursing Science Birnin Kudu	12020455	10,815,230.00	39,140,000.00	39,140,000.00	39,140,000.00	0.00	28,324,770.00	16,756,660.00
Dutse Model / Capital School	12020456	-	290,782,000.00	290,782,000.00	290,782,000.00	0.00	290,782,000.00	199,856,670.00
Jigawa State Polytechnic	12020455	-	5,040,000.00	5,040,000.00	5,040,000.00	0.00	5,040,000.00	150,858,921.00
Jigawa State Polytechnic	12020456	-	154,500,000.00	154,500,000.00	154,500,000.00		154,500,000.00	
Binyaminu Usman Polytechnic, Hadejia	12020456	-	75,000,000.00	75,000,000.00	75,000,000.00	0.00	75,000,000.00	37,416,340.00
Jigawa State Polytechnic for Information and Communication Technology	12020456	-	33,000,000.00	33,000,000.00	33,000,000.00	0.00	33,000,000.00	17,458,816.00
Jigawa State College of Education	12020456	-	90,878,000.00	90,878,000.00	90,878,000.00	0.00	90,878,000.00	50,280,103.00
Jahun General Hospital	12020463	-	500,000.00	500,000.00	500,000.00	0.00	500,000.00	
Jigawa State College of Remedial Studies	12020456	9,652,750.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00	60,347,250.00	16,100,000.00
College of Health Science and Technology Jahun	12020456	16,480,000.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00	43,520,000.00	22,971,000.00
Jahun General Hospital	12020456	-	-	-	-	0.00	-	319,170.00

Babura General Hospital	12020456	-	-	-	-	-	0.00	-	4,837,930.00
Birnin Kudu General Hospital	12020456	410,000.00	-	-	-	(410,000.00)	0.00	-	4,001,750.00
Birniwa General Hospital	12020456	-	-	-	-	-	0.00	-	7,325,860.00
Dutse General Hospital	12020456	-	-	-	-	-	0.00	-	10,000,000.00
Gumel General Hospital	12020456	-	-	-	-	-	0.00	-	7,983,225.00
Gwaram Cottage Hospital	12020456	730,000.00	-	-	-	(730,000.00)	0.00	-	7,631,654.00
Hadejia General Hospital	12020456	-	-	-	-	-	0.00	-	32,666,666.00
Jahun General Hospital	12020456	-	-	-	-	-	0.00	-	12,223,900.00
Kafin Hausa General Hospital	12020456	850,000.00	-	-	-	(850,000.00)	0.00	-	-
Kazaure General Hospital	12020456	913,920.00	-	-	-	(913,920.00)	0.00	-	25,331,130.00
Kazaure Psychiatric Hospital	12020456	-	-	-	-	-	0.00	-	1,200,000.00
Ringim General Hospital	12020456	167,713.64	-	-	-	(167,713.64)	0.00	-	2,812,100.00
Manpower Development Institute	12020456	-	-	-	-	-	0.00	-	0.00
Jigawa State Residents Identity Management Agency (JSR/IMA)	12020456	-	-	-	-	-	0.00	-	0.00
Ministry of Agriculture & Natural Resources	12020456	-	-	-	-	-	0.00	-	42,000.00
State Universal Basic Education Board (SUBEB)	12020456	-	5,000,000.00	5,000,000.00	-	-	0.00	5,000,000.00	0.00
Ministry of Higher Education, Science & Technology	12020471	-	-	-	-	-	0.00	-	210,000.00
Ministry of Works & Transport	12020456	265,000.00	2,000,000.00	2,000,000.00	-	-	0.00	1,735,000.00	-
Ministry of Higher Education, Science & Technology	12020456	-	-	-	-	-	0.00	-	-
Ministry of Works & Transport	12020472	1,432,000.00	2,000,000.00	2,000,000.00	-	-	0.00	568,000.00	700,000.00
Ministry of Works & Transport	12020456	-	-	-	-	-	0.00	-	-
Ministry of Higher Education, Science & Technology	12020471	600,000.00	3,500,000.00	3,500,000.00	-	-	0.00	2,900,000.00	-
Ministry of Land , Housing, Urban Development & Regional Planning	12020438	4,870,354.00	50,000,000.00	50,000,000.00	-	-	0.00	45,129,646.00	4,897,000.00
Office of the Auditor General	12020456	3,315,000.00	-	-	-	-	0.00	(3,315,000.00)	585,000.00
Jahun General Hospital	12020456	-	-	-	-	-	0.00	-	-
State Internal Revenue Service	12020456	-	-	-	-	-	0.00	-	0.00
Birnin Kudu General Hospital	12020464	-	7,000,000.00	7,000,000.00	-	-	0.00	7,000,000.00	0.00
Birniwa General Hospital	12020456	-	14,500,000.00	14,500,000.00	-	-	0.00	14,500,000.00	-
Dutse General Hospital	12020456	-	30,000,000.00	30,000,000.00	-	-	0.00	30,000,000.00	-
Gumel General Hospital	12020456	-	19,000,000.00	19,000,000.00	-	-	0.00	19,000,000.00	-
Gwaram Cottage Hospital	12020456	-	21,000,000.00	21,000,000.00	-	-	0.00	21,000,000.00	-

Hadejia General Hospital	12020456	-	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00			
Jahun General Hospital	12020454	215,800.00	20,000,000.00	20,000,000.00	20,000,000.00	19,784,200.00			
Kafin Hausa General Hospital	12020456	1,600,000.00	700,000.00	700,000.00	700,000.00	(900,000.00)			
Ministry of Agriculture & Natural Resources	12020470	2,942,000.00	1,000,000.00	1,000,000.00	1,000,000.00	(1,942,000.00)			
Kazaure Psychiatric Hospital	12020456	-	-	-	-	-			
Ringim General Hospital	12020456	-	-	-	-	-			
Ministry of Works & Transport	12020475	666,000.00				(666,000.00)			
Office of the Auditor General	12020477	255,000.00	675,000.00	675,000.00	675,000.00	420,000.00			
Ministry of Land, Housing, Urban Development & Regional Planning	12020477	55,000.00				(55,000.00)			
Ministry of Land, Housing, Urban Development & Regional Planning	12020483	19,567,927.04	100,000,000.00	100,000,000.00	100,000,000.00	80,432,072.96	0.00		688,556.00
Ministry of Health	12020484	1,235,000.00	5,000,000.00	5,000,000.00	5,000,000.00	3,765,000.00	0.00		2,550,000.00
Jigawa State Agricultural Research Institute	12020485	-	700,000.00	700,000.00	700,000.00	700,000.00	0.00		0.00
Binyaminu Usman Polytechnic, Hadejia	12020485	-	18,000,000.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00		5,883,836.00
Binyaminu Usman Polytechnic, Hadejia	12020456	-				-			
Jigawa State Polytechnic for Information and Communication Technology	12020485	-	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00		16,845,300.00
Ministry of Works & Transport	12020479	-				-			
Ministry of Works & Transport	12020479	-				-			
State Internal Revenue Service	12020479	5,267,343.79	5,000,000.00	5,000,000.00	5,000,000.00	(267,343.79)			
Ministry of Agriculture & Natural Resources	12020479	1,450,000.00				(1,450,000.00)			
Urban Development Board	12020487	1,320,000.00	10,000,000.00	10,000,000.00	10,000,000.00	8,680,000.00	0.00		500,000.00
Small Town Water Supply Agency	12020491	20,193,000.00	6,000,000.00	6,000,000.00	6,000,000.00	(14,193,000.00)	0.00		1,563,000.00
Jigawa State Water board	12020492	68,435,000.00	50,000,000.00	50,000,000.00	50,000,000.00	(18,435,000.00)			
Ministry of Water Resources	12020492	300,000.00	-	-	-	(300,000.00)	0.00		0.00
State Internal Revenue Service	12020493	530,207.04	500,000.00	500,000.00	500,000.00	(30,207.04)	0.00		0.00
Ministry of Land, Housing, Urban Development & Regional Planning	12020483	1,409,085.58				(1,409,085.58)			
State Internal Revenue Service	12020494	3,144,101.47	3,000,000.00	3,000,000.00	3,000,000.00	(144,101.47)	0.00		157,000.00
State Internal Revenue Service	12020495	3,668,679.84	-	-	-	(3,668,679.84)	0.00		785,100.00
Urban Development Board	12020494	-	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00		10,021,000.00
High Court of Justice	12020426	767,900.00	-	-	-	(767,900.00)			
State Internal Revenue Service	12020495	5,036,211.01	10,000,000.00	10,000,000.00	10,000,000.00	4,963,788.99	0.00		8,934,693.25
Ministry of Justice	12020497	2,672,938,306.68	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	(1,672,938,306.68)	0.00		83,996,109.00
Sub-Total Fees		5,400,127,686.82	5,247,276,000.00	5,247,276,000.00	5,247,276,000.00	(152,851,686.82)	-		1,319,476,739.25

C- Fines	ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
High Court of Justice	1,037,100.00	1,150,000.00	1,150,000.00	0.00	112,900.00	2,454,103.00
Sharia Court of Appeal	16,334,230.00	9,800,000.00	9,800,000.00	0.00	(6,534,230.00)	
Sule Lamido University	-	-	-	0.00	-	438,450.00
Sub-Total Fines	17,371,330.00	10,950,000.00	10,950,000.00	-	(6,421,330.00)	2,892,553.00
D- Sales	ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Due Process & Project Monitoring Bureau	75,000.00	90,000.00	90,000.00	0.00	15,000.00	28,000.00
Sule Lamido University	-	150,000.00	150,000.00	0.00	150,000.00	50,000.00
Ministry of Information Youths, Sports and Culture	50,000.00	150,000.00	150,000.00	0.00	100,000.00	200,000.00
Sule Lamido University	-	100,000.00	100,000.00	0.00	100,000.00	0.00
Rasheed Shekoni Special Hospital	-	9,500,000.00	9,500,000.00	0.00	9,500,000.00	0.00
Babura General Hospital	-	-	-	0.00	-	1,779,900.00
Birnin Kudu General Hospital	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	1,823,293.00
Birniwa General Hospital	-	3,500,000.00	3,500,000.00	0.00	3,500,000.00	1,867,250.00
Dutse General Hospital	-	4,000,000.00	4,000,000.00	0.00	4,000,000.00	3,000,000.00
Hadeja Tuberculosis and Leprosy	-	500,000.00	500,000.00	0.00	500,000.00	1,181,935.00
Gumel General Hospital	-	2,000,000.00	2,000,000.00		2,000,000.00	
Gwaram Cottage Hospital	-	6,300,000.00	6,300,000.00	0.00	6,300,000.00	4,184,500.00
Hadeja General Hospital	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	3,433,000.00
Jahun General Hospital	-	650,000.00	650,000.00	0.00	650,000.00	407,705.00
Kafin Hausa (Bulangu) Cottage Hospital	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	984,700.00
Kafin Hausa General Hospital	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,462,070.00
Kazaure General Hospital	-	6,000,000.00	6,000,000.00	0.00	6,000,000.00	3,688,611.00
Kazaure Psychiatric Hospital	-	700,000.00	700,000.00	0.00	700,000.00	700,000.00
Ringim General Hospital	-	3,500,000.00	3,500,000.00	0.00	3,500,000.00	1,855,100.00
Rasheed Shekoni Specialist Hospital	-	-	-	0.00	-	3,200,000.00
Sule Lamido University	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
Jigawa State Agricultural Research Institute	5,141,200.00	17,000,000.00	17,000,000.00	0.00	11,858,800.00	0.00
Ministry of Agriculture & Natural Resources	-	28,500,000,000.00	28,500,000,000.00		28,500,000,000.00	
Sule Lamido University	-	-	-	0.00	-	0.00
Jigawa State Polytechnic	-	-	-	0.00	-	0.00
Babura General Hospital	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	63,686,829.00

Birniwa General Hospital	12020612	700,000.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00	69,300,000.00	35,981,213.00
Babura General Hospital	12020612	-	90,000,000.00	90,000,000.00	90,000,000.00	0.00	90,000,000.00	
Gumel General Hospital	12020612	-	160,000,000.00	160,000,000.00	160,000,000.00	0.00	160,000,000.00	104,358,103.00
Gwararam Cottage Hospital	12020612	730,000.00	71,600,000.00	71,600,000.00	71,600,000.00	0.00	70,870,000.00	47,667,256.00
Hadejia General Hospital	12020612	-	109,800,000.00	109,800,000.00	109,800,000.00	0.00	109,800,000.00	66,670,000.00
Hadejia Tuberculosis and Leprosy	12020612	-	9,250,000.00	9,250,000.00	9,250,000.00	0.00	9,250,000.00	
Jahun General Hospital	12020612	-	119,850,000.00	119,850,000.00	119,850,000.00	0.00	119,850,000.00	68,384,051.00
Kafin Hausa (Bulangu) Cottage Hospital	12020612	-	30,000,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	18,080,443.00
Kafin Hausa General Hospital	12020612	-	65,000,000.00	65,000,000.00	65,000,000.00	0.00	65,000,000.00	46,690,000.00
Kazaure General Hospital	12020612	-	170,000,000.00	170,000,000.00	170,000,000.00	0.00	170,000,000.00	80,559,142.00
Kazaure Psychiatric Hospital	12020612	-	3,500,000.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00
Ringim General Hospital	12020612	-	110,000,000.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	90,798,910.00
History and Culture Bureau	12020612	40,000.00	150,000.00	150,000.00	150,000.00		110,000.00	
Manpower Development and Training Directorate	12020614	117,000.00	500,000.00	500,000.00	500,000.00	0.00	383,000.00	198,000.00
Jigawa State Housing Authority	12020614	-	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00	3,000,000,000.00	
Manpower Development Institute	12020616	-	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	
Civil Service Commission	12020616	1,800,000.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00	1,400,000.00	870,000.00
Local Government Service Commission	12020616	-	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,673,000.00
Jigawa State Housing Authority	12020616	-	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	35,000.00
Judicial Service Commission	12020616	1,300,000.00	250,000.00	250,000.00	250,000.00	0.00	(1,050,000.00)	110,000.00
State Independent Electoral Commission	12020616	-	-	-	-	0.00	-	
Agency for Mass Education	12020616	-	350,000.00	350,000.00	350,000.00	0.00	350,000.00	295,000.00
Ministry of Higher Education, Science & Technology	12020616	-	200,000.00	200,000.00	200,000.00	0.00	200,000.00	160,000.00
Dutse Model / Capital School	12020616	-	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	984,000.00
Islamic Education Bureau	12020616	9,384,505.00	1,080,000.00	1,080,000.00	1,080,000.00	0.00	(8,304,505.00)	
Jigawa State Scholarship Board	12020616	303,917,800.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00	(283,917,800.00)	9,394,500.00
Sule Lamido University	12020616	-	16,000,000.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00	15,257,935.00
Binyaminu Usman Polytechnic, Hadejia	12020616	2,200,000.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00	9,800,000.00	432,630.00
Jigawa State Polytechnic for Information and Communication Technology	12020616	-	-	-	-	0.00	-	819,276.00
Jigawa State College of Education	12020616	-	8,500,000.00	8,500,000.00	8,500,000.00	0.00	8,500,000.00	7,010,719.00
Jigawa State College of Remedial Studies	12020616	-	8,000,000.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	2,500,000.00
Jigawa State College of Islamic and legal Studies	12020616	-	-	-	-		-	

College of Nursing Science Birmin Kudu	12020616	734,000.00	4,500,000.00	4,500,000.00	0.00	3,766,000.00	2,720,000.00
College of Health Science and Technology Jahun	12020616	1,000,000.00	20,000,000.00	20,000,000.00	0.00	19,000,000.00	7,000,000.00
History and Culture Bureau	12020616	-	-	-	0.00	-	50,000.00
Jigawa State Television	12020623	3,690,000.00	35,000,000.00	35,000,000.00	0.00	31,310,000.00	14,594,437.00
Jigawa State Broadcasting Corporation (Radio)	12020623	21,600,000.00	50,000,000.00	50,000,000.00	0.00	28,400,000.00	20,920,217.00
Binyaminu Usman Polytechnic, Hadejia	12020624	-	-	-	0.00	-	-
Sule Lamido University	12020616	-	-	-	-	-	-
Dutse Model / Capital School	12020616	-	-	-	-	-	-
Ministry of Information Youths, Sports and Culture	12020616	-	-	-	0.00	-	-
Ministry of Agriculture & Natural Resources	12020616	-	-	-	-	-	-
Ministry of Finance	12020616	5,220,465.75	10,000,000.00	10,000,000.00	0.00	4,779,534.25	4,950,500.00
Jigawa State Polytechnic for Information and Communication Technology	12020616	-	1,500,000.00	1,500,000.00	-	1,500,000.00	-
Rasheed Shekoni Special Hospital	12020616	-	-	-	-	-	-
Islamic Education Bureau	12020616	-	-	-	-	-	-
College of Health Science and Technology Jahun	12020616	-	-	-	-	-	-
Jigawa State College of Islamic and legal Studies	12020616	-	-	-	-	-	-
College of Nursing Science Birmin Kudu	12020616	9,281,030.00	-	-	-	(9,281,030.00)	-
School of Midwifery Science Birmin Kudu	12020616	-	-	-	-	-	-
School of Nursing Science Hja	12020616	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-
School of Midwifery Science Babura	12020616	-	4,500,000.00	4,500,000.00	-	4,500,000.00	-
College of Health Science and Technology Jahun	12020616	-	-	-	-	-	-
Ministry of environment and Climita Changr	12020616	-	-	-	-	-	-
Ministry of Agriculture & Natural Resources	12020625	-	500,000,000.00	500,000,000.00	-	500,000,000.00	-
science and technology Board	12020428	300,000.00	-	-	-	(300,000.00)	-
Ministry of Information Youths, Sports and Culture	12020623	90,000.00	250,000.00	250,000.00	-	160,000.00	-
Ministry of Finance	12020628	83,964,707.17	546,000,000.00	546,000,000.00	-	462,035,292.83	-
Binyaminu Usman Polytechnic, Hadejia	12020624	-	400,000.00	400,000.00	0.00	400,000.00	-
Ministry of Agriculture & Natural Resources	12020608	-	-	-	0.00	-	-
Birmin Kudu General Hospital	12020646	-	-	-	-	-	-
Agency for Mass Education	12020630	900,000.00	200,000.00	200,000.00	0.00	(700,000.00)	-
Sub-Total Sales		452,235,707.92	33,841,720,000.00	33,841,720,000.00	-	33,389,484,292.08	747,197,225.00

E- Earnings		ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Jigawa State College of Education	12020701	-	6,000,000.00	6,000,000.00	0.00	6,000,000.00	3,350,000.00
Jigawa Roads Maintenance Agency	12020703	1,200,000.00	500,000.00	500,000.00	0.00	(700,000.00)	
Binyaminu Usman Polytechnic, Hadejia	12020703	-	200,000.00	200,000.00	0.00	200,000.00	40,000.00
Ministry of Women Affairs & Social Development	12020705	3,200,000.00	500,000.00	500,000.00	0.00	(2,700,000.00)	
Birnin Kudu General Hospital	12020707	-	475,000.00	475,000.00	0.00	475,000.00	316,667.00
Hadejia General Hospital	12020707	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	3,444,251.00
Kafin Hausa General Hospital	12020707	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	2,782,980.00
Gumel General Hospital	12020707	-	-	-	0.00	-	
Jahun General Hospital	12020707	-	-	-	0.00	-	
Sule Lamido University	12020707	-	15,000,000.00	15,000,000.00		15,000,000.00	
Rasheed Shekoni Specialist Hospital	12020707	-	93,500,000.00	93,500,000.00	0.00	93,500,000.00	9,000,000.00
State Investment Promotion Agency	12020708	900,000.00	1,500,000.00	1,500,000.00		600,000.00	
Ministry of Commerce, Industries and Co-operatives	12020709	1,055,000.00	10,000,000.00	10,000,000.00		8,945,000.00	
Ministry of Commerce, Industries and Co-operatives	12020710	-	-	-	0.00	-	30,000.00
Manpower Development Institute	12020710	20,668,100.00	90,000,000.00	90,000,000.00	0.00	69,331,900.00	24,389,550.00
Sule Lamido University	12020710	-	12,000,000.00	12,000,000.00	0.00	12,000,000.00	4,071,614.00
Ministry of Information Youths, Sports and Culture	12020710	30,000.00	300,000.00	300,000.00	0.00	270,000.00	
Library Board	12020713	100,000.00	2,000,000.00	2,000,000.00	0.00	1,900,000.00	350,000.00
Manpower Development Institute	12020714	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	688,000.00
Binyaminu Usman Polytechnic, Hadejia	12020714	-	530,000.00	530,000.00	0.00	530,000.00	47,550.00
Jigawa State College of Remedial Studies	12020714	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	1,000,000.00
Sule Lamido University	12020717	52,405,500.86	3,000,000.00	3,000,000.00		(49,405,500.86)	
Ministry of Information Youths, Sports and Culture	12020716	62,000.00	500,000.00	500,000.00	0.00	438,000.00	7,000.00
Ministry of Agriculture & Natural Resources	12020718	270,000.00	3,000,000.00	3,000,000.00	0.00	2,730,000.00	
History and Culture Bureau	12020717	30,000.00	250,000.00	250,000.00	0.00	220,000.00	96,000.00
ministry of Works	12020720	200,000.00			0.00	(200,000.00)	
Ministry of Environment and Climate Change	12020729	325,000.00	400,000.00	400,000.00	0.00	75,000.00	500,000.00
Birnin Kudu General Hospital	12020722	-	79,525,000.00	79,525,000.00	0.00	79,525,000.00	13,956,520.00
Dutse General Hospital	12020722	-	100,000,000.00	100,000,000.00	0.00	100,000,000.00	60,000,000.00
Rasheed Shekoni Specialist Hospital	12020722	-	101,000,000.00	101,000,000.00	0.00	101,000,000.00	7,372,000.00
Sule Lamido University	12020723	-	7,000,000.00	7,000,000.00	0.00	7,000,000.00	6,501,423.00

Manpower Development Institute	12020724	-	90,000,000.00	90,000,000.00	0.00	90,000,000.00	36,646,495.00
Rasheed Shekoni Specialist Hospital	12020724	22,000.00	10,000,000.00	10,000,000.00	0.00	9,978,000.00	3,590,000.00
Ministry of Commerce, Industries and Co-operatives	12020727	35,000,000.00	500,000,000.00	500,000,000.00	0.00	465,000,000.00	
State Internal Revenue Service	12020728	60,923,562.39	60,000,000.00	60,000,000.00	0.00	(923,562.39)	65,137,853.15
Ministry of Environment and Climate Change	12020729	5,149,452.69	1,500,000.00	1,500,000.00	0.00	(3,649,452.69)	100,000.00
History and Culture Bureau	12020730	-	200,000.00	200,000.00	0.00	200,000.00	60,000.00
Jigawa State Sport Council	12020730	1,010,800.00	50,000,000.00	50,000,000.00	-	48,989,200.00	
Jigawa State Printing Press	12020731	142,957,947.00	700,000,000.00	700,000,000.00	0.00	557,042,053.00	243,381,881.00
Ministry of Works & Transport	12020732	135,500.00	70,000,000.00	70,000,000.00	0.00	69,864,500.00	61,000,000.00
Manpower Development Institute	12020733	-	40,000,000.00	40,000,000.00	0.00	40,000,000.00	20,092,733.00
Manpower Development Institute		-				-	
Dutse Capital Development Authority (DCDA)	12020734	1,185,000.00	10,000,000.00	10,000,000.00	0.00	8,815,000.00	422,500.00
Urban Development Board	12020734	16,520,000.00	-			(16,520,000.00)	
Ministry of Works & Transport	12020735	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	100,000.00
Sub-Total Earning		343,349,862.94	2,088,880,000.00	2,088,880,000.00	0.00	1,745,530,137.06	568,475,017.15
F- Rent on Government Buildings - General		ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Jigawa State Housing Authority	12020801	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	4,469,534.00
Jigawa State Housing Authority	12020803	-	8,000,000.00	8,000,000.00	0.00	8,000,000.00	2,785,020.00
SSG Office (Liaison Office Lagos)	12020804	46,300,000.00	100,000,000.00	100,000,000.00		53,700,000.00	
Sub-Total Rent of Government Buildings		46,300,000.00	118,000,000.00	118,000,000.00	-	71,700,000.00	7,254,554.00
G- Rent on Land and Others		ACTUAL 2025	BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Ministry of Land, Housing, Urban Development & Regional Planning	12020901	160,336,537.75	50,000,000.00	50,000,000.00	0.00	(110,336,537.75)	7,000,000.00
Ministry of Land, Housing, Urban Development & Regional Planning	12020908	70,879,861.28	5,000,000,000.00	5,000,000,000.00	0.00	4,929,120,138.72	36,996,662.00
Sub-Total Rent on land and Others		231,216,399.03	5,050,000,000.00	5,050,000,000.00	-	4,818,783,600.97	43,996,662.00
H- Repayments and Refunds		ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Repayment of Refurbishing Loan	12021004	2,782,500.00	70,000,000.00	70,000,000.00	0.00	67,217,500.00	27,000,000.00
Refunds	12021006	86,256,506.85	5,000,000.00	5,000,000.00	0.00	(81,256,506.85)	4,512,400.00
Reaserch Institute Kazaure (Refunds)	12021006	635,451,821.56				(635,451,821.56)	
Office of the Accountant General (Refund)	12021006	10,508,735,910.74				(10,508,735,910.74)	
Secretary to state Government SSG	12021006	44,800,000.00				(44,800,000.00)	
Galaxy Backbone limited	12021006	15,000,000.00				(15,000,000.00)	
Repayment of Loan to Parastatals (Pilgrim, JASCO)	12021007	3,366,140,000.00	2,500,000,000.00	2,500,000,000.00	0.00	(866,140,000.00)	4,250,000,000.00

Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021008	-	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	376,670,710.00
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	12021007	-	-	-	0.00	-	149,500,000.00
Repayment of Bicycle Loan	12021010	4,604,485.69	5,000,000.00	5,000,000.00	0.00	395,514.31	3,350,000.00
Repayment of Motor Cycles		23,335,662.15				(23,335,662.15)	
Repayment of Owner Occupier	12021014	9,000,000.00	60,000,000.00	60,000,000.00	0.00	51,000,000.00	28,100,000.00
Recovery of Public Funds	12021015	2,071,701.26	1,000,000,000.00	1,000,000,000.00		997,928,298.74	
Repayment of Motor Vehicle Loan	12021017	659,371,920.50	1,100,000,000.00	1,100,000,000.00	0.00	440,628,079.50	516,352,154.00
Repayment of Refurbishing	12021017	28,478,452.38				(28,478,452.38)	
Repayment of Professional Advances	12021018	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	7,350,000.00
Repayment of Loan for Government Officials	12021019	-	500,000,000.00	500,000,000.00	0.00	500,000,000.00	
Sub-Total Repayments and Refunds		15,386,028,961.13	7,257,000,000.00	7,257,000,000.00	-	(8,129,028,961.13)	5,362,835,264.00
I- Interest Earned		ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Bank Interest	12021210	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	
Interest on Treasury Bills and Fixed Deposit	12021212	116,450,662.47	2,000,000,000.00	2,000,000,000.00	0.00	1,883,549,337.53	1,852,268,919.83
Total Interest Earned		116,450,662.47	2,010,000,000.00	2,010,000,000.00	-	1,893,549,337.53	1,852,268,919.83
J- Reimbursement		ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
Grants & Reimbursement from Local Government -Directorate of Local Government	12021302		221,500,000.00	1,500,000.00	220,000,000.00	221,500,000.00	0.00
Grants & Reimbursement from Local Government -Assistancefor Up-Keeps of	12021307		336,000.00	336,000.00	0.00	336,000.00	0.00
Grants & Reimbursement from Local Government -Assistancefor JS Scholarship			559,900,000.00	559,900,000.00		559,900,000.00	
Grants & Reimbursement from Local Government -State Independent Electoral	12021309		-		0.00	-	298,119,867.00
Grants & Reimbursement from Local Government -Jigawa State Hisbah Board	12021309	108,540,000.00	360,000,000.00	360,000,000.00	0.00	251,460,000.00	108,540,000.00
Grants & Reimbursement from Local Government -Special Service Directorate	12021309	489,830,691.16	520,000,000.00	520,000,000.00	0.00	30,169,308.84	511,572,000.00
Grants & Reimbursement from Local Government -Directorate of Local Government	12021309	780,040,696.27	700,000,000.00	700,000,000.00	0.00	(80,040,696.27)	543,788,915.75
Grants & Reimbursement from Local Government -Local Government Service	12021309	1,560,081,393.92	1,580,000,000.00	1,400,000,000.00	180,000,000.00	19,918,606.08	1,087,577,831.55
Grants & Reimbursement from Local Government -JBC (Allura Da Zara Prod.)	12021309	9,720,000.00	0.00		0.00	(9,720,000.00)	9,720,000.00
Grants & Reimbursement from Local Government -Ministry of Information (Mountly	12021309	6,480,000.00	0.00		0.00	(6,480,000.00)	6,480,000.00
Grants & Reimbursement from Local Government -Ministry of Works & Transport	12021309		-		0.00	-	6,776,677,600.00
Grants & Reimbursement from Local Government -Ministry of Power and Energy	12021309	1,221,944,400.00	1,200,000,000.00	1,200,000,000.00	0.00	(21,944,400.00)	
Grants & Reimbursement from Local Government -Ministry of Water Resources	12021309	117,468,165.68	2,250,000,000.00	2,250,000,000.00	0.00	2,132,531,834.32	2,926,745,371.00
Grants & Reimbursement from Local Government -Water Borad Servicing Charges	12021309	13,240,710.00	0.00		0.00	(13,240,710.00)	66,830,141.25
Grants & Reimbursement from Local Government -STOWA Servicing Charges	12021309	27,507,530.00	0.00		-	(27,507,530.00)	142,399,950.00

Jigawa State Rehabilitation Board	12021309	10,454,400.00	237,180,000.00	237,180,000.00	0.00	226,725,600.00	141,948,000.00
Grants & Reimbursement from Local Government -Primary Health Care	12021309	162,000,000.00	-			(162,000,000.00)	282,706,068.00
Grants & Reimbursement from Local Government -Ministry for Local Government	12021309	780,040,696.27	8,256,000,000.00	8,256,000,000.00		7,475,959,303.73	543,788,915.75
Grants & Reimbursement from Local Government -local Government PHCD	12021310	9,431,363,657.07	2,624,000,000.00	2,624,000,000.00	0.00	(6,807,363,657.07)	5,216,068,087.14
Grants & Reimbursement from Local Government -Local Government Primary	12021311	34,151,017,065.74	24,500,000,000.00	24,500,000,000.00	0.00	(9,651,017,065.74)	20,843,235,691.87
Grants & Reimbursement from Local Government - Federal Government Grants & (JSSSEB)	12021312		300,000,000.00	300,000,000.00		300,000,000.00	
Federal Government Grant & Reimbursement (JSSSEB)	12021312		500,000,000.00	500,000,000.00		500,000,000.00	
Grants & Reimbursement from Local Government -Student Fees Subsidy Grant (JS	12021313		140,000,000.00	140,000,000.00		140,000,000.00	
Grants & Reimbursement from Local Government -(Federal Government Grant &			15,000,000,000.00	15,000,000,000.00		15,000,000,000.00	1,962,330,000.00
Grants & Reimbursement from Local Government -(Primary Health Care	12020427	162,000,000.00	113,000,000.00	113,000,000.00	0.00	(49,000,000.00)	
Total Reimbursement		49,031,729,406.11	59,061,916,000.00	58,661,916,000.00	400,000,000.00	10,030,186,593.89	41,468,528,439.31
Grand-Total Non-Tax Revenue		71,254,496,783.22	114,887,054,000.00	114,487,054,000.00	400,000,000.00	43,632,557,216.78	51,448,571,898.70

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 4
AID AND GRANTS

Economic Code	ITEM DISRIPTION	ACTUAL RECEIPT 2025	FINAL BUDGET	VARIANCE	ACTUAL RECEIPT 2024
		N	N	N	N
130103	Domestic Grants				
13010305	Global Education Grants (World Bank BESDA Project)		0.00	-	
13010307	Basic Healthcare Provision Fund Receipts (Ministry of Health)	926,557,632.23	2,250,500,000.00	1,323,942,367.77	0.00
13010307	Basic Healthcare Provision Fund Receipts (Primary Health Care Development Agency)	69,269,188.53	500,000,000.00	430,730,811.47	178,385,843.65
13010308	SABER EG/WORLD BANK (Ministry of finance \$7,756,057.88 Rate N 1,492)	11,572,038,356.96	5,000,000,000.00	-6,572,038,356.96	0.00
13010309	Ecological Funds (Ministry of Environment)			0.00	0.00
13010310	World Bank Nigeria for Women Project	2,514,601,813.04	3,200,000,000.00	685,398,186.96	5,250,000,466.20
13010312	Federal Government Grants & Reimbursement (HOPE Programme.)		10,000,000,000.00	10,000,000,000.00	
	Sub-Total Domestic Grants	15,082,466,990.76	20,950,500,000.00	5,868,033,009.24	5,428,386,309.85
130104	Foreign Grants				
13010402	UNICEF Primary Healthcare Grants	1,606,615,994.57	600,000,000.00	-1,006,615,994.57	2,070,202,334.11
13010403	Sasakawa Global Agricultural Grants		28,000,000.00	28,000,000.00	
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,268,584,236.00	1,600,000,000.00	331,415,764.00	1,543,517,866.00
13010406	Adolescent Girls Initiative for Learning & Empowerment (AGILE World Bank Counterpart Fund)	17,149,588,808.62	7,500,000,000.00	-9,649,588,808.62	8,168,186,506.40
13010407	Immuniz. Plus & Malaria Progr. By Acecir. Coverage and Trans. (IMPACT)	12,869,782,661.79	13,500,000,000.00	630,217,338.21	1,087,225,934.40
13010408	WHO Primary Healthcare Grants		800,000,000.00	800,000,000.00	
13010409	Environment and Climate Change Action Plan (ECCP)		2,300,000,000.00	2,300,000,000.00	
13010410	Economic Dev. Of Africa (BADEA Development Grants)		700,000,000.00	700,000,000.00	
	Sub-Total Foreign Grants	32,894,571,700.98	27,028,000,000.00	-5,866,571,700.98	12,869,132,640.91
	GRAND TOTAL	47,977,038,691.74	47,978,500,000.00	1,461,308.26	18,297,518,950.76

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

OTHER CAPITAL RECEIPTS

S/N		OTHER CAPITAL RECEIPTS		2025					
		DESCRIPTION	CODE	ACTUAL 2025	FINAL BUDGET	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE	ACTUAL 2024
1		Recapitalization from MDAs		N	N			N	N
		Ministry of Agriculture & Natural Resources							
		Other Capital Grants(Receipts)	14020215		500,000,000.00	500,000,000.00		500,000,000.00	
		Sub-Total Ministry of Agriculture & Natural Resources		0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
		Jigawa State Agricultural & Rural Development Authority							
		Jigawa Agric & Rural Dev. Authority (Grant from African Development Bank)	14020210		1,600,000,000.00	1,600,000,000.00		1,600,000,000.00	413,817,812.30
		Other Capital Grants(Receipts)	14020215		1,100,000,000.00	1,100,000,000.00		1,100,000,000.00	
		Sub-Total Agricultural Programmes		-	2,700,000,000.00	2,700,000,000.00	-	2,700,000,000.00	413,817,812.30
		Ministry of Finance							
		Ministry of Finance(Local CDF Governments Capital Contributions)	14020201	11,988,000,000.00	12,000,000,000.00	12,000,000,000.00		12,000,000.00	9,396,000,000.00
		Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	14020216	0.00	8,000,000,000.00	8,000,000,000.00		8,000,000,000.00	0.00
		Sub-Total Ministry of Finance		11,988,000,000.00	20,000,000,000.00	20,000,000,000.00	-	8,012,000,000.00	9,396,000,000.00
		Ministry of Power and Energy							
		Other capital Receipt to CDF (Local Government Contributions)	14020201	290,266,000.00	12,500,000,000.00	12,500,000,000.00		12,209,734,000.00	
		Sub-Total Ministry of Power & Energy		290,266,000.00	12,500,000,000.00	12,500,000,000.00	-	12,209,734,000.00	-
		Ministry of Budget & Economic Planning							
		Federal Government SDG Grants	14020211		250,000,000.00	250,000,000.00		250,000,000.00	
		Sub-Total SDG Funds		-	250,000,000.00	250,000,000.00	-	250,000,000.00	-
		Jigawa State Water Board							
		Federal Grants Water Projects	14020208	0.00	20,000,000.00	20,000,000.00		20,000,000.00	

Sub-Total Water, Sanitation & Hygiene			-	20,000,000.00	20,000,000.00	-	20,000,000.00	-
State Universal Basic Education Board (SUBEB)								
State Univ. Basic Education Board (Federal UBEC. (Martching Grants)	14020204		3,554,642,584.46	6,582,900,000.00	6,582,900,000.00		3,028,257,415.54	-
Physically & Mentally Challenge	14020204							494,643.55
Teachers Professional Development Programme	14020204							169,664,808.54
Project Monitoring	14020204							-
Self Help Project account	14020204							536,364.72
SBMC/SIP Project Account	14020204							1,071,390.57
Sub-Total UBEC			3,554,642,584.46	6,582,900,000.00	6,582,900,000.00	-	3,028,257,415.54	171,767,207.38
2% LG Capital Contribution								
Sule Lamido University Kafin Hausa 2% L. G. Capital Contribution	14020201		3,120,162,787.83	2,800,000,000.00	2,800,000,000.00		(320,162,787.83)	1,305,294,520.25
Sub- Total 2% LG Capital Cotribution			3,120,162,787.83	2,800,000,000.00	2,800,000,000.00	-	(320,162,787.83)	1,305,294,520.25
Tetfund Grants								
Sule Lamido University Kafin Hausa	14020205		1,495,891,604.80	5,154,000,000.00	5,154,000,000.00		3,658,108,395.20	1,357,725,159.42
Jigawa State Polytechnic	14020205		790,876,267.22	200,100,000.00	200,100,000.00		(590,776,267.22)	1,253,156,891.74
Biyaminu Usman Polytechnic Hadejia	14020205		941,529,414.69	1,181,000,000.00	1,181,000,000.00		239,470,585.31	926,507,210.35
Jigawa State College of Education, Gumel	14020205		869,563,992.68	-	0.00		(869,563,992.68)	888,448,237.01
Jigawa State College of Education and Legal Studies, Ringim	14020205		1,042,281,929.80	1,250,000,000.00	1,250,000,000.00		207,718,070.20	273,397,694.05
Sub-Total Tetfund			5,140,143,209.19	7,785,100,000.00	7,785,100,000.00	-	2,644,956,790.81	4,699,235,192.57
Jigawa State Information Technology and Digital Economy Agency								
UNICEF/World Bank for Single Window Digital Learning	14020215			675,000,000.00	675,000,000.00		675,000,000.00	-
Sub-Total UNICEF/World Bank Funds			-	675,000,000.00	675,000,000.00	-	675,000,000.00	-
Primary Health Care Development Agency								
Primary Health Care Development Agency (LG Capital Contribution)	14020201		234,106,068.00	226,000,000.00	226,000,000.00		(8,106,068.00)	-
Sub-Total MNCH, Immunization & Unicef			234,106,068.00	226,000,000.00	226,000,000.00	-	(8,106,068.00)	-
Ministry of Environment and climate Change								
Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL)	14020217		13,347,031,641.18	8,000,000,000.00	8,000,000,000.00		(5,347,031,641.18)	30,519,261,602.05

	Sub-Total ACRSeSAL Funds		13,347,031,641.18	8,000,000,000.00	8,000,000,000.00	-	(5,347,031,641.18)	30,519,261,602.05
	J-CARES Programmes							
	Ministry of Commerce (Business Support Services)	14020216		0.00			0.00	1,202,908,000.00
	Economic Empowerment (Women & Youths Skill)	14020216		0.00			0.00	1,206,000,000.00
	Jigawa State Rehabilitation Board (Social Transfers to Physically Challenged & Disabled and Old Aged)	14020216		0.00			0.00	0.00
	Jigawa Agric and Rural Devt. Auth. (Fadama III)	14020216		0.00			0.00	4,244,230,621.90
	Ministry of Women Affairs J Cares	14020216		0.00			0.00	709,986,025.00
	Budget and Economic Planning Directorate (State Cares Coordinating	14020216	16,705,000.00	0.00			(16,705,000.00)	212,901,389.75
	Ministry of Women Affairs (Women Livelihood Development)	14020216		0.00			0.00	630,000,000.00
	Sub-Total COVID-19 Funds J-CARE		16,705,000.00	-	-	-	(16,705,000.00)	8,206,026,036.65
	DOMESTIC ADVANCES AGAINST NLING FED GOVT GRANT							
	Receipts in Advance against NLING refund(1st Loan)	14030302	45,000,000,000.00					
	Sub-Total Domestic Loan LoansFunds		45,000,000,000.00					
	Total OTHER CAPITAL RECEIPTS		82,691,057,290.66	62,039,000,000.00	62,039,000,000.00	-	24,347,942,709.34	54,711,402,371.20

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 6

LOANS AND BORROWINGS

NOTE DESCRIPTION	CODE	2025		ACTUAL 2025	INITIAL BUDGET	FINAL BUDGET	VARIANCE	ACTUAL 2024
		ACTUAL 2025	BUDGET					
INTERNATIONAL LOANS AND BORROWINGS								
International Loans/ borrowings (Islamic Development Bank)								
International Loans/Borrowings (IFAD)	14030206		1,600,000,000.00		1,600,000,000.00	1,600,000,000.00		
International Loans/Borrowings (World Bank/ IDA)	14030207		2,000,000,000.00		2,000,000,000.00	2,000,000,000.00		
JS International Loans/Borrowings (Islamic Development Bank)	14030208		29,000,000,000.00		29,000,000,000.00	29,000,000,000.00		0.00
JS Agro -Climatic Resilience in Semi Arit Landscape (ACReSAL) Project	14020217							
Nigeria For Women Project	13010310							
World Bank Supported RAMP	1430209		2,000,000,000.00		2,000,000,000.00	2,000,000,000.00		
World Bank Loan for SABER Programme	14020210	0.00						0.00
International Loans/Borrowings (SUKUK)	14030211		20,000,000,000.00		20,000,000,000.00			
International Loans/Borrowings (SMART Education)	14030212		25,000,000,000.00		25,000,000,000.00			
Sub-Total International LoansFunds		-	79,600,000,000.00		79,600,000,000.00	34,600,000,000.00		-
			0.00		0.00			
Sub-Total Domestic Loan LoansFunds		0.00	0.00		0.00	0.00		0.00
Total		-	79,600,000,000.00		79,600,000,000.00	34,600,000,000.00		-

JIGAWA STATE GOVERNMENT OF NIGERIA										
REPORT OF THE ACCOUNTANT GENERAL										
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025										
SALARIES & WAGES - SUMMARY BY SECTOR										
NOTE 7										
PERSONNEL COST										
2025 ACTUAL										
DESCRIPTION	BED	PHC	OTHERS	ACTUAL 2025	BUDGET	VARIANCE	2024			
							N	N		
ADMINISTRATIVE SECTOR	0	0	3,600,472,175.70	3,600,472,175.70	5,826,731,000.00	2,226,258,824.30		3,512,316,167.26		
ECONOMIC SECTOR	0	0	4,945,042,651.48	4,945,042,651.48	7,315,975,000.00	2,370,932,348.52		2,139,115,325.82		
LAW & JUSTICE	0	0	2,960,486,160.49	2,960,486,160.49	2,372,222,000.00	(588,264,160.49)		1,759,553,021.53		
SOCIAL SECTOR	36,923,900,624.95	13,955,589,918.75	26,332,761,344.36	77,212,251,888.06	73,551,723,000.00	(3,660,528,888.06)		48,768,690,917.00		
CONSOLIDATED REVENUE FUND CHARGES	0	0	106,333,452.93	106,333,452.93	75,898,000.00	(30,435,452.93)		145,147,483.14		
TOTAL	36,923,900,624.95	13,955,589,918.75	37,945,095,784.96	88,824,586,328.66	89,142,549,000.00	317,962,671.34		56,324,822,914.75		
PERSONNEL ANALYSIS										
2025										
DESCRIPTION	BED	PHC	OTHERS	ACTUAL 2025	BUDGET	VARIANCE	2024			
							N	N		
TOTAL NO. OF EMPLOYEES	21,479	10,465	12,962	44,906	49,226			39,399		
TOTAL NO. EMPLOYED				2,572				6,043		
TOTAL NO. RETIRED				263				356		
TOTAL NO. DEAD				41				59		
TOTAL RESIGNATION				523						
TOTAL				48,305.00	49,226.00			45,857.00		

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 8

SOCIAL CONTRIBUTION

NOTE	20% Government Staff Contributory Pension	2025			2024
		ACTUAL 2025 N	BUDGET N	VARIANCE N	
8	JANUARY	222,876,041.76	250,000,000.00	27,123,958.24	121,827,093.12
	FEBRUARY	232,216,978.10	250,000,000.00	17,783,021.90	121,915,539.08
	MARCH	218,310,415.15	250,000,000.00	31,689,584.85	121,671,143.81
	APRIL	217,773,634.05	250,000,000.00	32,226,365.95	121,913,675.22
	MAY	217,773,634.05	250,000,000.00	32,226,365.95	122,060,757.90
	JUNE	210,531,798.95	250,000,000.00	39,468,201.05	121,982,641.35
	JULY	210,531,798.95	250,000,000.00	39,468,201.05	123,049,370.59
	AUGUST	210,531,798.95	250,000,000.00	39,468,201.05	122,261,618.22
	SEPTEMBER	210,531,798.95	250,000,000.00	39,468,201.05	123,968,927.48
	OCTOBER	231,968,899.38	250,000,000.00	18,031,100.62	125,975,119.31
	NOVEMBER	345,871,599.42	250,000,000.00	-95,871,599.42	123,250,175.94
	DECEMBER	347,652,899.35	250,000,000.00	-97,652,899.35	220,215,147.97
	TOTAL	2,876,571,297.06	3,000,000,000.00	123,428,702.94	1,570,091,209.99

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
SOCIAL BENEFITS

NOTE 9

NOTE	DESCRIPTION	2025				2024	
		ACTUAL	FINAL BUDGET	INITIAL BUDGET	VARIANCE	ACTUAL	
		2025	2025	2025	2025	2024	N
		N	N	N	N	N	N
	State pension						
	Gratuity	0.00	50,000,000.00	50,000,000.00	50,000,000.00	1,943,730.00	
	Pension	510,670,569.09	560,000,000.00	560,000,000.00	49,329,430.91	525,630,496.73	
	Death Benefits	0.00	50,000,000.00	50,000,000.00	50,000,000.00	-	
9	Contract Staff Gratuity	0.00	60,000,000.00	60,000,000.00	60,000,000.00	20,001,129.28	
	State Intervention to Contributory Pension Scheme		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	4,986,152,014.49	
	Total	510,670,569.09	2,720,000,000.00	2,720,000,000.00	2,209,329,430.91	5,513,727,370.50	
	Admin & Finance						
	Severance Gratuity	4,011,675.00	31,656,000.00	31,656,000.00	27,644,325.00	-	
	Once-in-4-Years Furniture Allowance	33,645,285.00	230,000,000.00	230,000,000.00	196,354,715.00	-	
	Total	37,656,960.00	261,656,000.00	261,656,000.00	223,999,040.00	-	
	Jigawa State Head of Service						
	Severance Gratuity		54,012,000.00	54,012,000.00	54,012,000.00		
	Bereaved Family Allowance	920,000.00	4,000,000.00	4,000,000.00	3,080,000.00		
	Once-in-4-Years Furniture Allowance	29,948,880.00	88,000,000.00	88,000,000.00	58,051,120.00		
	Total	30,868,880.00	146,012,000.00	146,012,000.00	115,143,120.00	-	
	Jigawa State Rehabilitation Board						
	Social Security Benefit	141,948,000.00	395,300,000.00	395,300,000.00	253,352,000.00		
	Total	141,948,000.00	395,300,000.00	395,300,000.00	253,352,000.00	-	
	Sulu Lamido University						
	Once-in-4-Years Furniture Allowance	4,537,611.86	5,000,000.00	5,000,000.00	462,388.14		
	Total	4,537,611.86	5,000,000.00	5,000,000.00	462,388.14	-	
	GRANT TOTAL	725,682,020.95	3,527,968,000.00	3,527,968,000.00	2,802,285,979.05	5,513,727,370.50	

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
OVERHEAD (OTHER RECURRENT)**

NOTE 10	2025						2024	
	OVERHEAD COSTS BY SECTOR	BED	PHC	OTHERS	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE #	ACTUAL EXPENDITURE 2024
1	ADMINISTRATION SECTOR	-	-	24,138,126,721.36	24,138,126,721.36	25,030,782,970.00	892,656,248.64	18,485,505,703.47
2	ECONOMIC SECTOR	-	-	17,364,517,412.10	17,364,517,412.10	27,074,469,000.00	9,709,951,587.90	12,956,618,299.32
3	LAW AND JUSTICE SECTOR			1,728,715,931.67	1,728,715,931.67	1,956,400,000.00	227,684,068.33	1,467,184,486.27
4	SOCIAL SECTOR	2,591,623,408.06	766,076,993.55	11,854,511,861.25	15,212,212,262.85	22,141,034,030.00	6,928,821,767.15	18,745,963,613.56
	GRAND TOTAL	2,591,623,408.06	766,076,993.55	55,085,871,926.38	58,443,572,327.99	76,202,686,000.00	17,759,113,672.01	51,655,272,102.62
	OVERHEAD COSTS BY FUNCTION	BED	PHC	OTHERS	ACTUAL 2025	BUDGET	VARIANCE	2024
S/N	DESCRIPTION				N	N	N	N
1	Transport & Travelling - General	18,932,800.00	25,743,500.00	4,959,967,956.41	5,004,644,256.41	9,009,779,000.00	4,005,134,743.59	4,350,721,532.50
2	Utilities General	3,653,154.30	2,054,000.00	794,133,101.01	799,840,255.31	913,596,000.00	113,755,744.69	791,030,729.19
3	Materials and Supplies - General	89,776,089.53	75,778,042.76	11,584,488,090.86	11,750,042,223.15	13,979,070,000.00	2,229,027,776.85	10,737,707,040.74
4	Maintenance Services - General	92,558,147.50	33,064,598.69	10,752,572,088.78	10,878,194,834.97	12,949,391,000.00	2,071,196,165.03	9,813,051,456.52
5	Training - General	21,210,175.00	6,610,000.00	1,538,002,805.55	1,565,822,980.55	2,874,267,000.00	1,308,444,019.45	1,566,177,232.46
6	Other Services - General	510,207,404.07	9,485,791.90	1,135,106,904.83	1,654,800,100.80	2,863,368,000.00	1,208,567,899.20	1,815,189,443.99
7	Consulting and Professional Services	5,650,000.00	3,890,000.00	950,715,000.36	960,255,000.36	2,296,738,500.00	1,336,483,499.64	693,045,828.90
8	Fuel and Lubricant - General	10,328,533.47	7,874,820.82	2,767,160,645.83	2,785,364,000.12	6,602,201,500.00	3,816,837,499.88	2,286,974,194.04
9	Financial Charges - General	361,091.25	557,410.41	34,977,698.92	35,896,200.58	46,704,000.00	10,807,799.42	23,686,896.49
10	Miscellaneous Expenses - General	154,238,312.94	195,190,364.77	22,659,283,798.03	23,008,712,475.74	24,667,571,000.00	1,658,858,524.26	19,577,687,747.79
	TOTAL	906,915,708.06	360,248,529.35	57,176,408,090.58	58,443,572,327.99	76,202,686,000.00	17,759,113,672.01	51,655,272,102.62

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 11 GRANTS AND CONTRIBUTIONS

NOTE	DETAILS:	2025			2024
		ACTUAL 2025	BUDGET	VARIANCE	ACTUAL 2024
		N	N	N	N
22040109	Grant to Communities and NGOs		1,000,000.00	1,000,000.00	2,133,874,554.00
22040113	Assistance and Donation General		700,000.00	700,000.00	74,481,020.00
	TOTAL	-	1,700,000.00	1,700,000.00	2,208,355,574.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 12 **SUBSIDY**

NOTE	DETAILS:	2025			2024
		ACTUAL 2025	BUDGET 2025	VARIANCE	
	SUBSIDY (Foreing Students)	N	N	N	N
	Feb- 2025 Informatic Singapore	63,442,824.00	4,000,000,000.00		3,000,000.00
	May-2025 India university	16,292,640.00			5,794,896.00
	June-2025 Jojin Medical College China	6,364,800.00			8,050,000.00
	july-2025 Cyprus	3,091,343,308.48			23,288,444.00
	July- 2025 Singapore	29,432,080.00			41,602,090.00
	July- 2025 Singapore	83,923,000.00			24,924,870.00
	August- 2025 India	16,292,640.00			153,000,000.00
	November- 2025 Cyprus	115,664,689.00			4,000,000,000.00
	September- 2025 Cyprus	74,600,000.00			1,305,000,000.00
	September- 2025 Cyprus	60,306,640.00			103,000,000.00
	October- 2025 India	128,961,020.00			
	October- 2025 Cyprus	76,423,400.00			
	GRAND TOTAL	3,763,047,041.48	4,000,000,000.00	236,952,958.52	5,667,660,300.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 13 DEPRECIATION ON PROPERTY, PLANT AND EQUIPMENT

NOTE	DETAILS:	2025	2024
		₦	₦
13A	LAND & BUILDING	4,659,458,284.01	3,745,244,144.99
	INFRASTRUCTURE	19,475,507,022.60	10,799,662,098.87
	PLANT & MACHINERY	4,736,678,732.30	5,494,644,813.15
	TRANSPORTATION EQUIPMENT	2,293,297,010.94	4,048,956,610.86
	OFFICE EQUIPMENT	1,622,975,243.76	1,078,289,887.15
	FURNITURE & FITTINGS	4,506,729,846.88	4,446,745,125.67
	SUB-TOTAL	37,294,646,140.48	29,613,542,680.69

NOTE 13 DEPRECIATION ON INVESTMENT PROPERTY		2025	2024
		₦	₦
13B	LAND & BUILDING	4,332,689,665.26	4,017,427,630.56
	INFRASTRUCTURE	982,063,516.19	871,270,478.76
	PLANT & MACHINERY	1,306,503,006.30	1,564,531,932.90
	TRANSPORTATION EQUIPMENT	2,166,779,401.87	2,564,959,309.17
	OFFICE EQUIPMENT	2,422,252,053.71	3,270,682,651.84
	FURNITURE & FITTINGS	1,829,587,212.22	2,674,575,844.05
	SUB-TOTAL	13,039,874,855.55	14,963,447,847.28
10.3	GRAND TOTAL	50,334,520,996.03	44,576,990,527.97

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 14 IMPAIRMENT ON PROPERTY, PLANT AND EQUIPMENT

NOTE	DETAILS:	2025	2024
		₦	₦
14A	LAND & BUILDING	42,004,682,071.96	8,243,395,626.64
	INFRASTRUCTURE	6,115,037,425.27	8,581,769,411.26
	PLANT & MACHINERY	2,368,339,366.15	2,235,809,205.07
	TRANSPORTATION EQUIPMENT	1,213,675,033.83	1,213,675,033.83
	OFFICE EQUIPMENT	324,595,048.75	164,161,580.52
	FURNITURE & FITTINGS	1,126,682,461.72	752,377,386.29
	SUB-TOTAL	53,153,011,407.69	21,191,188,243.60

NOTE 14 IMPAIRMENT ON INVESTMENT PROPERTY

NOTE	DETAILS:	2025	2024
		₦	₦
14B	LAND & BUILDING	1,005,287,360.53	9,201,637,318.80
	INFRASTRUCTURE	654,373,069.76	654,373,069.76
	PLANT & MACHINERY	636,529,229.06	636,529,229.06
	TRANSPORTATION EQUIPMENT	403,256,258.81	403,256,258.81
	OFFICE EQUIPMENT	311,402,028.69	311,402,028.69
	FURNITURE & FITTINGS	475,794,324.77	475,794,324.77
	SUB-TOTAL	3,486,642,271.60	11,682,992,229.88
14	GRAND TOTAL	56,639,653,679.28	32,874,180,473.47

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 15

AMORTISATION

NOTE	DETAILS:	2025	2024
		₦	₦
	GOODWILL/LEGACY ASSETS	576,728,467.27	483,700,418.75
	Research and Development	12,742,955.65	10,470,692.79
	Broadcast Right	6,085,058.51	5,000,000.00
	Staff Human Intellect	264,709.78	217,508.00
	Licence and Trade Marcks	20,006,303.84	16,438,875.50
	GRAND TOTAL	615,827,495.04	515,827,495.04

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 16

BAD DEBT

NOTE	DETAILS:	2025	2024
		₦	₦
	Youth Empowerment Programmes		
	Distribution of loan ATM to beneficiaries of J-CARES	0.00	117,000,000.00
	Empowerment loan to SMEs		75,000,000.00
16	Intervention of mobile food vending machines	0.00	15,973,612.20
	Distribution of tricycle machines loan to youth	0.00	22,750,000.00
	Empowerment of N50,000.00 loan each to women and youth as start up capital	0.00	50,000,000.00
	Ministry of Finance (Special Carloan) Hiritage Bank	70,880,255.20	0.00
	GRAND TOTAL	70,880,255.20	280,723,612.20

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE AUDITOR GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 PUBLIC DEBT CHARGES									
NOTE	PUBLIC DEBT CHARGES		2025						
	2024		ADDITIONAL LOAN 2025	TOTAL LOAN 2025	ACTUAL REPAYMENT 2025 (PRINCIPAL)	BUDGET	VARIANCE	VARIANCE (%)	OUTSTANDING LOAN CF-2025
	BAL. B/F 2025								
				N			N		N
	468,093,084.67			468,093,084.67	468,093,084.67	500,000,000.00	31,906,915.33	-	-
17	34,600,707,187.17		34,178,935,269.44	65,623,666,702.07	3,155,975,754.54	3,200,000,000.00	44,024,245.46	1,068.09	65,623,666,702.07
	861,141,342.21		2,029,342,980.00		1,290,484,322.16	1,000,000,000.00	(290,484,322.16)	202.93	1,600,000,000.05
TOTALS	35,929,941,614.05		36,208,278,249.44	66,091,759,786.74	4,914,553,161.37	4,700,000,000.00	(214,553,161.37)	1,271.03	67,223,666,702.12
TOTAL PUBLIC DEBTS CHARGES (DOMESTIC AND FOREIGN)									
	35,929,941,614.05	36,208,278,249.44	4,335,024,444.55	579,532,052.90	3,155,975,754.54	4,400,000,000.00	263.00	67,223,666,702.12	

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

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 18 OTHER CONSOLIDATED REVENUE FUND CHARGES

NOTE	DESCRIPTION	2025	2024
		₦	₦
18	Other Consolidated Revenue Fund Charges	-	
		-	-

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025										
NOTE 19 CAPITAL EXPENDITURE SUMMARY BY SECTOR										
S/N	DESCRIPTION	BED	PHC	OTHERS	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024	
1	ADMINISTRATIVE SECTOR	-	-	14,656,280,311.88	14,656,280,311.88	25,807,450,000.00	30,559,611,000.00	15,903,330,688.12	20,010,317,862.09	
2	ECONOMIC SECTOR	-	-	212,589,631,964.88	212,589,631,964.88	321,967,531,000.00	341,104,364,130.00	128,514,732,165.12	161,307,000,392.93	
3	LAW AND JUSTICE	-	-	1,004,437,436.13	1,004,437,436.13	3,369,750,000.00	4,303,750,000.00	3,299,312,563.87	606,014,820.76	
4	SOCIAL SECTOR	26,546,611,213.70	29,787,355,040.91	59,766,357,354.60	116,100,323,609.21	267,008,538,000.00	299,621,837,000.00	127,187,547,136.18	63,467,547,243.58	
	TOTAL	26,546,611,213.70	29,787,355,040.91	288,016,707,067.49	344,350,673,322.10	618,153,269,000.00	675,589,562,130.00	274,904,922,553.29	245,390,880,319.36	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 20

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2025	2024
20A				₦	₦
	1	Government House	Zenith Bank	342,274,661.61	46,899,300.89
	2	Deputy Governor's Office	GTBank	20,585,271.00	1,298,771.08
	3	Directorate of Protocol	Zenith Bank	13,612,448.22	101,013.67
	4	Due Process & Project Monitoring Bureau	Zenith Bank	1,164,832.45	877,389.58
	5	Pilgrim Welfare Agency	FCMB	64,712,059.54	16,745.98
	6	Administration & Finance Directorate	Sterling Bank	745,369.99	10,509.56
	7	Liaison Office Kaduna	Unity Bank	1,649.44	2,084.74
	8	Liaison Office Lagos	Unity Bank	233.02	716.49
	9	Liaison Office Kano	Unity Bank	10,751,627.78	1,065.01
	10	Liaison Office Abuja	Zenith Bank	15,538.04	3,588.67
	11	Chieftaincy & Religious Affairs Department	Zenith Bank	287,056.38	3,645,624.54
	12	Jigawa State Hisbah Board		0.00	0.00
	13	Research, Evaluation and Political Affairs Directorate	Zenith Bank	183,711.25	254,325.67
	14	Special Service Directorate	Zenith Bank	403,848,526.38	13,603,201.86
	15	Council Affairs Department	UBA	3,287.37	4,916.17
	16	Jigawa State Agency for the Control of AIDS	FCMB	1,576.26	3,433.33
	17	Jigawa State Agricultural Research Institute Kazaure	Zenith Bank	500,403.93	2,349.62
	18	State House of Assembly	TAJ Bank	15,316,213.00	1,602,869.97
	19	State House of Assembly	TAJ Bank	45,402,289.83	4,891,145.51
	20	State House of Assembly	TAJ Bank	2,390,648.41	265,864.26
	21	State House of Assembly	TAJ Bank	29,468,649.26	41,341,984.82
	22	State House of Assembly	TAJ Bank	109,043,966.98	17,899.00
	23	State House of Assembly	TAJ Bank	1,500,000.00	
	24	Office of the Head of State Civil Service	Unity Bank	57,101.79	28,774,223.01
	25	Establishment and Service Matters Directorate	First Bank	113.73	6,463.85
	26	Manpower Development and Training Directorate	First Bank	1,634.76	13,961.87
	27	Directorate of Salary and Pension Administration	FCMB	42,762,145.73	89,519,631.32
	28	Manpower Development Institute	UBA	796,119.37	3,694.98
	29	Office of the Auditor General	Polaris bank	505,124.86	326,836.31
	30	Directorate of Local Government Audit	Access Bank	8,930,652.56	40,851,356.50
	31	Jigawa State Audit Service Commission		0.00	0.00
	32	Civil Service Commission	Eco Bank	16,048,082.14	11,569.18

33	Local Government Service Commission	Sterling Bank	10,340,143.45	65,837,652.56
34	Local Government Service Commission(IGR)	Unity Bank	429,584.97	0.0
35	State Independent Electoral Commission	Zenith Bank	86,825.94	14,906,389.39
36	Ministry For Special Duties	Keystone Bank	3,554,621.20	17,809.74
37	Guidance and Counselling Department	Unity Bank	77,603.14	574.34
38	State Emergency Management Agency (SEMA)	Unity Bank	27,156,661.48	165,962,678.84
39	Ministry of Agriculture & Natural Resources	Sterling Bank	140,159.31	124.00
40	Jigawa State Agricultural & Rural Development Authority	Zenith Bank	238,465.52	1,689,556.12
41	Jigawa State Agricultural & Rural Development Authority	Zenith Bank	4,900,164.90	0.00
42	Farmers And Herdsman Board	Unity Bank	37,299,859.30	657,842.87
43	Ministry of Finance (Professional Loan)	Keystone Bank	1,367,252.00	3,294,323.96
44	Ministry of Finance (Admin and Finance)	Unity Bank	964,635,837.80	251,660,885.32
45	Ministry of Finance (Car Loan Main Account)	Unity Bank	66,396,938.62	5,515,153.25
46	Accountant General Office (Overhead)	Zenith Bank	280,207,534.90	1,031,954,006.61
47	State Internal Revenue Service	Eco Bank	3,396.37	3,116,775.79
48	Ministry of Commerce, Industries and Co-operatives	GTBank	1,724.84	50,335.92
49	Mineral Resources Development Agency	Unity Bank	516.61	1,130.04
50	State Investment Promotion Agency	GTBank	8,898.92	21,347.00
51	Jigawa State Agency for Youth Empowerment and Employment	Unity Bank	8,191.00	37,088.28
52	Ministry of Works & Transport	Unity Bank	55,201.84	12,423.40
53	Jigawa Roads Maintenance Agency	Unity Bank	323,605.51	32,154.64
54	Rural Electricity Board	Unity Bank	28,917.76	8,176,792.24
55	Fire Service Directorate	Unity Bank	1,870.67	1,075,920.00
56	Ministry of Budget and Economic Planning	Fidelity	2,247,769.64	988,162.29
57	Economic Planning Board	Zenith Bank	242,659.83	86,455.93
58	Jigawa State Bureau of Statistics (JSBS)	Unity Bank	47,906,100.86	61,435,680.41
59	Ministry of Water Resources	Zenith Bank	70,010,207.27	31,641,474.12
60	Jigawa state Water Board	Unity Bank	7,005.91	270,472.89
61	Rural Water Supply and Sanitation Agency	Unity Bank	272,665.84	8,955.35
62	Small Town Water Supply Agency	Unity Bank	10,064.33	87,111.55
63	Ministry of Lands, Housing, Urban & Regional Planning Development	Zenith Bank	818,175,054.07	30,900,820.36
64	Jigawa State Housing Authority	Access Bank	4,267,408.72	4,052,262.58
65	Urban Development Board	Unity Bank	345,015.74	71,332.24
66	Dutse Capital Development Authority (DCDA)	Access Bank	156,332.80	21,925.32
67	High Court of Justice	Unity Bank	635,910,083.64	68,263,445.46

68	Sharia Court of Appeal	Zenith Bank	124,144,923.76	3,051,365.37
69	Judicial Service Commission	Zenith Bank	57,658,369.53	6,980.23
70	Ministry of Justice	Sterling Bank	806.18	4,605.60
71	Justice Sector and Law Reform Commission	Eco Bank	10,724,060.21	0.00
72	Ministry of Women Affairs & Social Development	Zenith Bank	43,765.96	27,738.08
73	Jigawa State Rehabilitation Board	Eco Bank	168,031,142.74	0.00
74	Ministry of Power & Energy	Zenith Bank	10,819.66	4,513,739.38
75	Ministry of Basic Education	Zenith Bank	251,729.92	10,771,957.41
76	State Universal Education Board (SUBEB)	Unity Bank	0.00	302,061,764.08
77	Jigawa State Agency for Nomadic Education	Zenith Bank	45,998,991.08	22,219.12
78	Agency for Mass Education	Eco Bank	29,609,525.29	1,898.09
79	Jigawa State Tsangaya Board	Polaris bank	18,226,342.63	0.0
80	Ministry of Higher Education, Science & Technology	Zenith Bank	108,070.34	5,531,960.72
81	State Educational Inspectorate & Monitoring Unit	Zenith Bank	5,551,175.28	971.87
82	Dutse Model / Capital School	Unity Bank	2,131,036.97	2,444,467.07
83	Bamaina Academy	Unity Bank	132,425.57	844,302.67
84	Science & Technical Education Board	Zenith Bank	483,057.56	1,859,186.26
85	Islamic Education Bureau	UBA	17,010,184.86	2,879,709.46
86	Library Board	Access Bank	9,112.31	1,090.31
87	Jigawa State Scholarship Board	Unity Bank	122,197.05	616,804.97
88	Sule Lamido University - Main Account	Zenith Bank	1,175,824,413.27	707,323,477.57
89	Sule Lamido University - Overhead	UBA	14,901,644.68	15,664,434.58
90	Sule Lamido University Overhead- 2	Access Bank	2,464,298.79	1,247,579.01
91	Sule Lamido University - Revenue	Unity Bank	24,302,002.80	32,984,238.62
92	Sule Lamido University (STUDENT ACCOUNT)	Zenith Bank	46,311,506.99	204,830,652.21
93	Sule Lamido University MAIN ACCT 2	Zenith Bank	0.00	971,566,297.73
94	College of Nursing B/ Kudu	Unity Bank	0.00	894,042.83
95	Jigawa State Polytechnic	Zenith Bank	20,501,188.03	96,775,440.80
96	Binyaminu Usman Polytechnic, Hadejia	U B A PLC	48,447,335.84	18,708,201.28
97	Binyaminu Usman Polytechnic, Hadejia	U B A PLC	64,497.97	74,081.53
98	Binyaminu Usman Polytechnic, Hadejia	U B A PLC	1,512.96	2,061.91
99	Institute of Information Technology	Polaris bank	415,365.39	335,049.42
100	Jigawa State College of Education	Polaries	0.00	11,077,313.02
101	Jigawa State College of Education	U B A PLC	66,232.47	55,151,144.36
102	Jigawa State College of Education and Legal Studies	Unity Bank	3,001,391.70	286,073.14
103	Jigawa State College of Education and Legal Studies(SAVING & Loan)	Zenith Bank	176,194.62	2,663,382.90
104	Jigawa State College of Remedial Studies, Babura	Unity Bank	634,580.59	4,141.29

105	Jigawa State College of Remedial Studies, Babura	Zenith Bank	237,090.82	56,740.23
106	Ministry of Health	Union Bank	339,826,721.96	376,337,487.12
107	Babura General Hospital	Union Bank	147,847.53	1,923.20
108	Babura General Hospital	Zenith Bank	17,326.78	0.00
109	Birnin Kudu General Hospital	Unity Bank	165,766.73	183,915.03
110	Birniwa General Hospital	Unity Bank	0.00	103,407.18
111	Birniwa General Hospital	Unity Bank	11,440.05	6,495.05
112	Bulangu Cottage Hospital	Union Bank	156,563.35	14,937.20
113	Dutse General Hospital	Unity Bank	18,854.34	5,616,469.05
114	Dutse General Hospital	Union Bank	46,142.00	16,122.90
115	Gumel General Hospital	Union Bank	19,885,132.44	65,503.03
116	Gumel General Hospital	Union Bank	2,513,642.70	5,808,349.16
117	Gumel General Hospital	Union Bank	197,499.71	0.00
118	Gumel General Hospital	Union Bank	1,035,403.81	0.00
119	Gwaram Cottage Hospital	Unity Bank	1,557.17	2,615.24
120	Hadejia General Hospital	Zenith Bank	49,584.73	1,546,367.37
121	Hadejia Tuberculosis and Leprosy Hospital	Unity Bank	715,410.85	4,237.17
122	Jahun General Hospital	Union Bank	4,914.85	100,042.10
123	Jahun General Hospital	Union Bank	191,863.60	0.00
124	Kafin Hausa General Hospital	Union Bank	7,446.93	8,054.57
125	Kafin Hausa General Hospital	Union Bank	19,938.39	0.00
126	Kazaure General Hospital	Polaris bank	101,068.37	863,160.36
127	Kazaure Psychiatric Hospital	Unity Bank	17,790.80	2,766.10
128	Ringim General Hospital	Polaris bank	25,447.94	68,292.02
129	Primary Health Care Development Agency	Access Bank	30,591,286.38	9,445,827.13
130	Office of the Provost, College of Nursing Science	Polaris bank	6,048,241.80	5,064,783.96
131	College of Nursing Science Birnin Kudu	Unity Bank	441.97	849,042.83
132	College of Midwife Birnin Kudu	Polaris bank	1,503,123.87	6,034,262.02
133	College of Nursing Science Hadejia	Polaris bank	990,467.15	534,292.98
134	School of Midwifery Babura	Unity Bank	28,248.09	1,692,731.77
135	College of Nursing Science Babura	Polaris bank	1,215,145.32	2,917,060.10
136	College of Nursing Science Babura	Polaris bank	11,840.16	0.00
137	College of Health Science and Technology Jahun	Unity Bank	49,861.37	60,832.74
138	College of Health Science and Technology Jahun	GTBank	0.00	1,049,791.82
139	Rasheed Shekoni Specialist Hospital	Access Bank	0.00	29,465.99
140	Ministry of Information Youths, Sports and Culture	Unity Bank	10,866,207.30	330,708.03
141	History and Culture Bureau	Eco Bank	7,827.66	8,003.44

142	Jigawa State Television	GTBank	22,566.52	118,720.59
143	Jigawa Television Broadcasting House	Unity Bank	461,228.27	0.00
144	Jigawa State Broadcasting Corporation (Radio)	Access Bank	37,759.86	62,358.37
145	Jigawa State Printing Press	Unity Bank	16,738.23	13,160.18
146	Jigawa State Sports Council	Eco Bank	74,316,818.57	4,513,739.38
147	Ministry of Environment	Unity Bank	149,104.61	51,567,812.47
148	Jigawa State Environmental Protection Agency (JISEPA)	Zenith Bank	2,859.00	37,894.70
149	Alternative Energy Agency	Access Bank	3,158.33	13,404.58
150	Ministry Of Local Government	Sterling Bank	5,481,541.77	28,171,326.61
151	JIPHARMA (DRUGS ACCOUNT)	Unity Bank	256,035,781.00	0.00
152	Resident Identity Management Agency	Zenith Bank	6,561.06	0.00
153	JS PUBLIC COMPLAINTS & ANTI CORRUPTION COMMISSION	GTBank	9,237,303.11	3,249,069.40
154	General Hospital Guri	Unity Bank	0.00	0.00
155	General Hospital Garki	Unity Bank	0.00	0.00
156	General Hospital Gwiwa	Zenith Bank	1,332,707.12	377,205.65
157	JICHIMA	CBN	1,653,106,974.24	0.00
158	JICHIMA	First Bank	543,907,187.22	0.00
159	JICHIMA	stambic	286,437,500.47	0.00
160	JICHIMA	UBA	35,164,434.67	0.00
161	JICHIMA	Zenith Bank	882,103,684.08	0.00
162	JICHIMA	Jaiz Bank	148,472,840.07	0.00
163	JICHIMA	TAJ Bank	1,605,908,932.27	0.00
164	Biyaminu UsmaN Polytechnic	UBA	14,269,080.79	0.00
165	Jigawa State College of Education & Legal Study Ringim (TETFUND Staff Dev Acct)	Zenith Bank	150,354,263.90	0.00
166	Jigawa State College of Education & Legal Study Ringim (TETFUND Project Acct)	Zenith Bank	183,155,490.52	0.00
167	Ministry of Budget and Economic Planning	Sterling Bank	16,524,265.63	0.00
168	Jigawa State Polytechnic	Zenith Bank	5,668,799.62	0.00
169	Primary Health Care Development Agency	Access Bank	876,433.18	0.00
170	Gumel General Hospital	Unity Bank	346,233.45	0.00
171	Gumel General Hospital	Unity Bank	6,796,699.53	0.00
172	Gumel General Hospital	Unity Bank	61,947.00	0.00
173	Ringim General Hospital	Saving & Loan	265,705.63	0.00
174	Jigawa State Institute of Information Kazaure	Polaris bank	489,788.32	0.00

175	General Hospital Hospital Kazaure	Zenith Bank	102,680.81	0.00
176	SUBEB	Sterling Bank	156,581,018.81	0.00
177	SUBEB	Sterling Bank	9,096,969.16	0.00
178	Gumel General Hospital	Unity Bank	7,085,325.53	0.00
179	Gwaram Cottage Hospital	Unity Bank	432,625.23	0.00
	TOTAL		12,396,105,397.28	4,987,378,351.96

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2025	2024
20C	1	Rural Water Supply and Sanitation Agency	FIDELITY BANK	6,630,718.71	8,955.35
	2	State Universal Basic Education Board (SUBEB) SBMC/SIP PROJECT A/C	Polaris Bank	1,068,197.83	1,644,973.50
	3	State Universal Basic Education Board (SUBEB) SELF HELP A/C	Sterling Bank	1,055,803.21	55,803.21
	4	State Universal Basic Education Board (SUBEB) TPD A/C	FIDELITY BANK	113,958,901.69	15,370,247.38
	5	State Universal Basic Education Board (Physically & Mentally Challenge)	ZENITH BANK	31,766.40	6,592,299,050.03
	6	State Universal Basic Education Board (SUBEB) MATCHING GRANT	ZENITH BANK	11,157,174,953.23	1,220,632,492.51
	7	State Universal Basic Education Board (SUBEB) BESDA PRIO DISABILTY LINK RESULT)	ZENITH BANK	15,749.60	161,293,647.45
	8	State Universal Basic Education Board (SUBEB) BESDA ADVANCED A/C	ZENITH BANK	275,385,050.88	524,105,909.46
	9	Sule Lamido University (TETFUND EDUCATION ACCOUNT)	Sterling Bank	63,719,667.87	63,113,139.87
	10	Sule Lamido University (TETFUND PROJECT ACCOUNT)	Access Bank	352,248,567.46	669,794.65
	11	Sule Lamido University (RETENTION ACCOUNT)	Sterling Bank	52,329,423.37	3,625,805.33
	12	Sule Lamido University (TETFUND USD DOMICILIARY A/C \$ 546.37 @ N1,355.22.00)	Access Bank	740,451.55	342,765.58
	13	Sule Lamido University (NEED ASSESSMENT PROJECTS ACCOUNT)	CBN	3,625,805.33	237,346,751.72
	14	Sule Lamido University (AWARD & PRIZES ACCOUNT)	Access Bank	342,765.58	10,556,437.04
	15	Jigawa State Polytechnic (TETFUND PROJECT)	ZENITH BANK	353,520,871.56	21,832,502.93
	16	Jigawa State Polytechnic (TETFUND Education)	ZENITH BANK	20,501,188.03	154,985,997.73
	17	Binyaminu Usman Polytechnic, Hadejia (TETFUND Education)	Access Bank	510,202,936.66	1,592,940.71
	18	Institute of Information Technology	ZENITH BANK	3,587,945.89	55,151,444.36
	19	Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	ZENITH BANK	23,511,051.63	0.00

20	Jigawa State College of Education (TETFUND PROJECT ACCOUNT)	Polaris Bank	36,653,992.46	10,050,740.39
21	Jigawa State Agency for Youth Empowerment and Employment (J CARES)	UBA	0.00	1,608,162,569.87
22	Jigawa State Agency for Youth Empowerment and Employment (5% CSR)	FIDELITY BANK	2,067,244,888.78	2,936,027.40
23	Jigawa State Printing Press	Access Bank	49,154.64	781,483,612.99
24	Jigawa state Agriculture Acresal RE-4 SEM- ARI LS	Zenith Bank	64,965,417.93	13,128,644,112.15
25	Jigawa state Agriculture Acresal RE-4 SEM- ARI LS(@1450.30 official rate on 31st Dec 2024)	Sterling Bank		129,642,566.42
26	Jigawa state Agriculture Acresal RE-4 SEM- ARI LS	STERLING BANK	214,431,763.40	5,908,212.00
27	Special Intervation Program SIPS	FCMB	8,077.24	948,064.85
28	Suitanable Delopment Grants	First Bank		31,766.40
29	NG CARES (Commerœ)	ZENITH BANK	4,779.87	
30	NG CARES (RA 3 FADAMA)	JAIZ BANK	27,164,424.13	15,060,129.38
31	NG CARES (CASH TRANSFER UNIT)	JAIZ BANK	102,622.07	211,009,393.35
32	NG CARES (EMPOWERMENT)	JAIZ BANK	944,964.99	8,127,875.47
33	NG CARES (BUDGET)	Zenith Bank Plc	92,368,081.11	
34	IMPACT Project (Dollar Acct. (\$898,628.55 @ 1,450.30)	Sterling Bank	1,303,280,986.07	35,576,427.13
35	DD IMPACT Project Govt Acct	Sterling Bank	217,432,831.33	7,410,298.27
36	CP IMPACT Project Co.	Sterling Bank	99,727,733.56	7,389,190,518.85
37	JS NFW Program Account (Dollar Acct. (\$2,587,501.80@ 1,450.30)	Key Stone	3,752,653,860.54	509,782,516.50
38	JS NFW Program Account	Key Stone	1,521,492,149.01	77,629,941.75
39	JS NFW Program Account	Key Stone	49,626,530.56	4,935,000,000.00
40	IDB (Draw down Account)	Fidelity Bank	0'0.00	427,869,350.15
41	AGILES Project (USD \$ 3,865,064.92 @ 1,450.30)	UNION BANK	5,605,503,653.48	46,452,758.40
42	AGILES Project (USD \$ 95,322.38 @ 1450.30)	UNION BANK	138,246,047.71	7,402,500,000.00
43	AGILES Project	UNION BANK	312,711,019.44	160,884,676.37
44	AGILES Project	UNION BANK	21,654,308.25	87,770,941.20
45	AGILES Project	UNION BANK	14,160,884.96	0.00
	TOTAL		28,480,079,988.01	46,046,701,158.10

CASH AND CASH EQUIVALENTS

NOTE	S/NO.	Account Name	BANK	2025	2024
		JS Govt. proceed Account	Access Bank Plc	0.00	8,966,421.99
	1	JS ECA Concessional Loan Acct.	Access Bank Plc	0.00	202,590,360.37
	2	Fatara Housing Estate	FCMB PLC	996,845,398.47	300,266,133.12
	3	JS Housing Loan Acct.	Unity Bank Plc	0.00	21,533,908.10

4	JS Dev. Area Fund	Zenith Bank	0.00	4,562,172.50
5	JS Govt. Salary Account	GTBank Plc	397,756,846.98	511,833,370.47
6	JS Stablization Acct.	Zenith Bank	48,746,803.65	48,746,803.65
7	JS Ecological Fund Account	Sterling Bank Plc	2,833,821,251.22	1,276,972,256.71
8	VAT Account	UBA Plc	5,939,496,043.96	4,405,596,850.02
9	Covid-19 Support Account	UBA Plc	78,937.42	78,937.42
10	FAAC Account	Zenith Bank Plc	1,257,040,772.11	6,516,823,264.75
11	FAAC (Dom)Account \$3,463,846.41 @ N 1,450.30 (2025) Official rate	Zenith Bank Plc	5,023,616,448.42	3,909,770.20
12	JS Expenditure Acct.	Zenith Bank Plc	4,104,041,171.74	1,030,824,993.74
13	JS Stablization Fund Acct.	Zenith Bank Plc	48,746,803.65	634,662,697.50
14	Scholarship Payment (Dom) Acct.(\$29,182.86 X N1,450.30.00)	Zenith Bank Plc	42,323,901.86	129,410,817.55
15	St & LG Joint Proj. Acct	Zenith Bank Plc	1,849,664,713.89	14,447,310,370.67
16	Retention Account	Zenith Bank Plc	3,497,168,490.94	2,316,966,693.42
17	Revenue Account	Zenith Bank Plc	2,498,195,868.20	4,681,234,881.76
18	JS Expenditure Dollar Acct \$ 48,38 @ N 1,450.30 as at 31st Dec, 2025	Zenith Bank Plc	70,165.51	2,149,130,697.35
19	Accountant General Account (Unity Bank, Kiyawa Road)	Unity Bank Plc	1,000,000,000.00	500,000,000.00
20	Accountant General Account (Unity Bank, Sharada Kano)	Unity Bank Plc	0.00	500,000,000.00
21	JS Scholarship Payment Acct.	Zenith Bank Plc	510,142,865.78	952,499,451.35
22	JS Accountant General Investment Account	FCBM Plc	1,000,000,000.00	1,000,000,000.00
23	JS AG FAAC Deposit Account	Union Bank plc	0.00	1,000,000,000.00
24	FAAC Deposit Account	New World Micro	20,000,000.00	470,000,000.00
25	JS Flood Disaster	First Bank Plc	734,234,878.19	1,911,150,352.50
26	JS Emergency Preparedness and Response Account	Zenith Bank Plc	14,180.75	346,686,580.00
27	JS NLNG Dividend Receivables Operations	Zenith Bank Plc	6,568,028.36	0.00
28	JS Accountant General Investment Account	First Bank Plc	1,100,000,000.00	0.00
29	JS FAAC Deposite Account	Zenith Bank	1,000,000,000.00	5,000,000,000.00
30	WSSSRP Acct.	First Bank Plc	0.00	40,250,364.47
31	JS Accountant General Investment Account	TAJ Bank	1,000,000,000.00	0.00
32	TOTAL		34,908,573,571.10	50,412,008,149.61
	GRANT TOTAL		75,784,758,956.39	101,446,087,659.67

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 21

INVENTORIES

NOTE	INVENTORIES	2025	2024
		₦	₦
	ENGINEERING STORES	3,208,325,011.64	2,307,229,011.64
	MEDICAL STORES	10,180,490,419.68	5,114,384,419.90
	INDUSTRIAL & CHEMICAL STORES	789,754,214.00	565,789,213.20
	FUEL & LUBRICANTS	245,895,688.20	235,669,411.20
	AGRICULTURAL INPUTS	6,568,895,458.21	4,568,965,547.21
21	FARM STOCK	7,892,456,214.00	652,354,002.31
	SCHOLASTIC MATERIALS	3,856,245,456.15	2,745,221,456.15
	STATIONERIES STORES	558,897,471.11	457,482,741.11
	PRINTED MATERIALS	997,254,568.40	899,784,526.30
	BUILDING MATERIALS	489,654,845.00	328,441,726.25
	PROPERTY HELD FOR SALE	3,689,478,554.22	3,586,774,554.22
	OTHER STOCK	2,598,954,256.14	2,468,954,256.14
	WORK-IN-PROGRESS	9,854,125,891.00	8,587,492,338.13
	TOTAL	50,930,428,047.75	32,518,543,203.76

**JIGAWA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 22 RECEIVABLES

NOTE	DESCRIPTION	2025	2024
		₦	₦
	Directorate of Economic Empowerment	6,361,982,691.50	3,631,954,000.00
	Total	6,361,982,691.50	3,631,954,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 23

LOANS GRANTED

NOTE		2025	2024
	LOCAL LOANS	₦	₦
	Loan to State Governments Staff (Motor Vehicle)	722,809,878.21	744,328,387.03
	Loan to State Governments Staff (Motor Cycle)	28,150,000.00	29,200,000.00
	Loan to State Governments Staff (Refurbishing)	40,600,000.00	38,800,000.00
	Loan to State Governments Staff (Bicycle)	5,500,000.00	5,300,000.00
	Loan to State Governments Staff (Professional)		0.00
	Loan to State Governments Staff (Housing)		0.00
	Loan to Political Office Holders (Housing)		188,881,241.40
	Jigawa State Agency for Youth Empowerment and Employment	75,000,000.00	0.00
	Jigawa State Agency for Youth Empowerment and Employment	1,241,149,900.00	11,905,893,365.00
	JIPHARMA		0.00
	Sub - Total	2,113,209,778.21	12,912,402,993.43

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 24

INVESTMENTS

NOTE	INVESTMENTS	2025	2024
		₦	₦
24	LOCAL INVESTMENTS		
	State Investment Promotion Agency (INVEST & PROP. LTD)	3,109,519,379.83	888,855,199.56
	JIPHARMA	1,128,491,321.00	969,843,957.00
	Jigawa Contributory Health Care Management Agency (JICHMA)	5,220,543,745.60	4,851,717,831.38
	Jigawa Savings and Loans Bank	8,816,455,967.00	3,981,614,223.00
	Jigawa State Agricultural Supply Company Ltd.	7,941,033,920.00	12,143,929,007.80
	KEDCO	2,000,000,000.00	1,000,000,000.00
	Jigawa Hotels Ltd (3 Star Hotel)	749,256,545.80	-
	Sub - Total	28,965,300,879.23	23,835,960,218.74

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31st DECEMBER, 2025

NOTE 25

PROPERTY, PLANT AND EQUIPMENT

NOTE	DETAILS:	2025	2024
	LAND & BUILDING	₦	₦
	LAND & BUILDINGS - OFFICE	92,972,914,200.52	57,773,599,273.41
	LAND & BUILDINGS - RESIDENTIAL	69,510,140,451.93	41,747,987,411.56
	AGRICULTURAL FARM LAND	55,891,855,834.03	44,138,987,664.23
	STORAGE FACILITIES	14,598,003,714.04	9,218,698,412.03
		<u>232,972,914,200.52</u>	<u>152,879,272,761.23</u>
	INFRASTRUCTURE		
	ROADS & BRIDGES	270,388,617,077.96	116,072,757,947.69
	FEEDER ROADS & BRIDGES	39,390,713,924.74	16,909,694,099.49
	LABORATORY/WORKSHOPS EQUIPMENT	7,722,826,732.63	3,315,264,554.02
	SPORT GROUND/PREMISES	3,640,723,492.34	1,562,894,256.60
	PARKS & RESERVES	1,337,666,608.41	574,235,166.15
	SECURITY INSTALLATIONS/ EQUIPMENT	1,017,480,211.16	436,785,155.91
	ICT INSTALLATIONS NETWORK	22,289,572,919.85	9,568,495,265.23
	WATER DISTRIBUTION NETWORK	19,118,527,893.77	8,207,225,158.04
	CULVERTS/ DRAINAGE NETWORK	13,947,561,959.24	5,987,426,544.62
	DAMS	3,702,613,117.89	1,589,462,311.14
	SPECIALISED RESEARCH EQUIPMENT ()	6,953,836,513.93	2,985,151,487.56
		<u>389,510,140,451.93</u>	<u>167,209,391,946.45</u>
25	PLANT & MACHINERY		
	EARTH MOVING EQUIPMENT	3,450,785,941.17	2,694,500,611.25
	HOSPITAL EQUIPMENT	17,419,318,602.95	13,601,644,791.48
	EDUCATIONAL EQUIPMENT	11,012,032,745.86	8,598,600,281.41
	POWER PLANTS	5,076,674,385.46	3,964,054,122.15
	POWER/COMMUNICATION EQUIPMENTS	10,407,975,647.50	8,126,930,276.81
		<u>47,366,787,322.95</u>	<u>36,985,730,083.09</u>
	TRANSPORTATION EQUIPMENT		
	MOTOR VEHICLES	10,208,227,425.75	8,022,074,763.32
	TRICYCLE	607,714,718.29	477,568,994.26
	MOTOR CYCLES	623,108,997.68	489,666,497.09
	BICYCLE	27,433,912.97	21,558,777.22
		<u>11,466,485,054.69</u>	<u>9,010,869,031.89</u>
	OFFICE EQUIPMENT		
	COMPUTERS	3,294,634,121.09	1,035,694,154.55
	PRINTERS	168,489,109.34	52,965,877.01
	SCANNERS	154,501,857.25	48,568,874.28
	PHOTOCOPIERS	151,562,607.00	47,644,897.84
	TYPE-WRITERS	2,352,949.96	739,668.33

TELEVISION SETS	209,283,278.09	65,789,844.88
RADIO SETS	129,039,486.01	40,564,577.57
AIR -CONDITIONER	2,330,264,396.22	732,536,944.93
PROJECTORS	1,901,797.90	597,845.13
BINDING EQUIPMENT	49,871,372.19	15,677,458.18
	6,491,900,975.05	2,040,780,142.70
FURNITURE & FITTINGS		
CHAIRS	7,966,256,008.02	3,481,685,708.33
TABLES	7,144,763,552.81	3,122,648,974.15
FILE CABINETS/ CUPBOARDS	1,097,019,346.72	479,456,921.47
REFREGRIATORS/HEATERS	1,806,354,636.44	789,474,894.55
EXECUTIVE SATS	1,804,477,436.30	788,654,456.33
CEILING FANS	1,339,415,689.25	585,397,262.92
SAFE/FIRE PROVED CABINETS	1,375,362,564.84	601,107,996.15
	22,533,649,234.39	9,848,426,213.90
GRAND TOTAL	710,341,877,239.53	377,974,470,179.26

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 26 INVESTMENT & PROPERTIES

NOTE	DETAILS	2025	2024
	INVESTMENT - LAND & BUILDING	₦	₦
	INVESTMENT - LAND & BUILDINGS - OFFICE	103,858,495,506.14	86,548,746,255.12
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	69,098,920,986.66	57,582,434,155.55
	INVESTMENT - AGRICULTURAL	43,677,066,770.22	36,397,555,641.85
		<u>216,634,483,263.02</u>	<u>180,528,736,052.52</u>
	INVESTMENT - INFRASTRUCTURE		
	INVESTMENT - ROADS & BRIDGES	7,771,506,856.53	5,978,082,197.33
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	2,075,953,705.64	1,596,887,465.88
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	2,205,953,687.03	1,696,887,451.56
	INVESTMENT - WATER DISTRIBUTION NETWORK	3,321,232,936.27	2,554,794,566.36
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	3,626,293,130.91	2,789,456,254.55
	INVESTMENT - DAMS	640,330,007.46	492,561,544.20
		<u>19,641,270,323.84</u>	<u>15,108,669,479.88</u>
	INVESTMENT - PLANT & MACHINERY		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5,523,410,714.38	5,021,282,467.62
	INVESTMENT - POWER PLANTS	6,445,422,746.02	5,859,475,223.65
	INVESTMENT - POWER GENERATING SETS	1,096,196,602.63	996,542,366.03
		<u>13,065,030,063.03</u>	<u>11,877,300,057.30</u>
	INVESTMENT - TRANSPORTATION EQUIPMENT		
	INVESTMENT - MOTOR VEHICLES	9,982,504,200.17	7,130,360,142.98
	INVESTMENT - TRICYCLE	492,333,082.08	351,666,487.20
	INVESTMENT - MOTOR CYCLES	359,059,727.11	256,471,233.65
		<u>10,833,897,009.36</u>	<u>7,738,497,863.83</u>
	INVESTMENT - OFFICE EQUIPMENT - GENERAL		
	INVESTMENT - COMPUTERS	4,243,429,008.53	2,828,952,672.35
	INVESTMENT - PRINTERS	1,021,162,429.89	680,774,953.26
	INVESTMENT - SCANNERS	389,043,167.12	259,362,111.41
	INVESTMENT - TELEVISION SETS	1,373,043,667.97	915,362,445.31
	INVESTMENT - PHOTOCOPIERS	1,311,854,832.33	874,569,888.22
	INVESTMENT - CAMERAS	1,047,823,161.90	698,548,774.60
	INVESTMENT - SHREDDING MACHINES	81,332,530.95	54,221,687.30
	INVESTMENT - PROJECTORS	134,321,739.21	89,547,826.14
	INVESTMENT - BINDING EQUIPMENT	86,997,676.94	57,998,451.29
		<u>9,689,008,214.82</u>	<u>6,459,338,809.88</u>

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INVESTMENT - FURNITURE & FITTINGS - GENERAL		
INVESTMENT - CHAIRS AND STOOLS	2,605,768,937.92	2,215,944,566.23
INVESTMENT - TABLES	2,950,524,931.38	2,509,124,885.97
INVESTMENT - FILE CABINETS/ CUPBOARDS	669,586,076.05	569,415,655.11
INVESTMENT - ELECTRICAL FITTING	1,055,334,465.91	897,455,887.69
INVESTMENT - SATELITES	458,272,332.76	389,714,556.37
INVESTMENT - AIR -CONDITIONER	1,161,297,061.16	987,566,424.26
INVESTMENT - SHELVES	60,703,772.85	51,622,457.25
INVESTMENT - CEILING FANS	186,448,483.06	158,555,694.22
	9,147,936,061.10	7,779,400,127.10
GRAND TOTAL	279,011,624,935.18	229,491,942,390.51

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 27

INTANGIBLE ASSETS

NOTE	DETAILS:	2025	2024
		₦	₦
27	GOODWILL/LEGACY ASSETS	10,005,434,785.41	8,144,873,814.97
	Research and Development	244,388,420.16	198,943,163.07
	Broadcast Right	116,701,170.11	95,000,000.00
	Staff Human Intellect	5,076,687.62	4,132,652.00
	Licence and Trade Marcks	383,687,201.21	312,338,634.48
	GRAND TOTAL	10,755,288,264.52	8,755,288,264.52

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 202

NOTE 28 **DEPOSITS/RETENTION**

NOTE	DEPOSITS/RETENTION	2024	2023
		₦	₦
28	CONTRACTORS PAYMENT CERTIFICATES/RETENTION	3,497,168,490.94	2,906,673,822.08
	ADVANCE FOR CAPITAL PROJECT BY L. G. AS		0.00
	Total	3,497,168,490.94	2,906,673,822.08

JIGAWA STATE GOVERNMENT OF NIGERIA						
REPORT OF THE AUDITOR GENERAL						
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024						
NOTE 29 UNREMITTED DEDUCTIONS						
NOTE	UNREMITTED DEDUCTIONS	BAL. B/D 2024	DEDUCTIONS DURING YEAR	SUB-TOTAL	REMITTANCES DURING YEAR	BAL. C/D 2025
		N	N	N	N	N
	UNREMITTED DEDUCTIONS FROM SALARY					-
	JIGAWA STATE HEALTH INSURANCE SCHEME - JICHMA	35,508,684.34	33,808,779.44	69,317,463.78	0.00	69,317,463.78
	CONTRIBUTORY PENSION SCHEME	7,454,494.51	7,097,625.99	14,552,120.50	0.00	14,552,120.50
	UNION DUES	17,285,719.04	16,458,200.95	33,743,919.99	0.00	33,743,919.99
29	POVERTY ALLEVIATION SCHEME - J-POWER SCHEME	192,865,472.89	183,632,436.85	376,497,909.74		376,497,909.74
	LOAN DEDUCTIONS	15,248,954.35	14,518,942.17	29,767,896.52	0.00	29,767,896.52
	PAYCUT RECOVERABLE	15,710,792.27	14,958,670.55	30,669,462.82	0.00	30,669,462.82
		<u>284,074,117.40</u>	<u>270,474,655.95</u>	<u>554,548,773.35</u>	<u>-</u>	<u>554,548,773.35</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 30

ACCRUED EXPENSES

NOTE	ACCRUED EXPENSES	2025	2024
		#	#
30	PERSONNEL EMOLUMENTS (Min of Finance)	397,756,846.98	511,833,370.47
	UNPAID REALISES TO MDA's (Min of Finance)	9,667,502,923.02	1,281,157,167.30
	UNPAID LIABILITIES (Min of Finance Overhead & Standing Order)	2,713,635,746.83	0.00
	UNPAID LIABILITIES (Empowerment)	1,065,512,215.02	0.00
	UNPAID LIABILITIES (27LGA Million Prog)	97,500,000.00	1,281,157,167.30
	TOTAL	<u>13,941,907,731.85</u>	<u>3,074,147,705.07</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
CURRENT PORTION OF BORROWINGS

NOTE 31

NOTE	CURRENT PORTION OF BORROWING	BALANCE B/F 2024	ADDITIONAL LOAN DURING THE YEAR	REPAYMENT DURING THE YEAR	2025
		₦		₦	₦
	DOMESTIC DEBT STOCK				
	Budget Support Facility	0.00	0.00	-	-
	Excess Crude Account (ECA) Loan	0.00	0.00	-	-
	(CACS) Commercial Agriculture Credit Scheme	356,981,973.58	0.00	356,981,973.58	-
	Micro, Small & Medium Enterprises Development Fund	111,111,111.09	0.00	111,111,111.09	-
	Infrastructural Loan	0.00	0.00	0.00	-
	Paris Club Refunds to LGAs	0.00	0.00	0.00	-
	Central Bank SME Loan Principal	0.00	0.00	0.00	-
	FGN (2021) Bridge Financing	0.00	-	-	-
	Contractual Liabilities	861,141,342.21	2,029,342,980.00	1,290,484,322.16	1,600,000,000.05
	SUB - TOTAL	1,329,234,426.88	2,029,342,980.00	1,758,577,406.83	1,600,000,000.05
	EXTERNAL DEBT STOCK				
	Multi-state Road Project - IDA	40,608,670.65		17,223,502.86	23,385,167.79
	Health Systems Development - IDA	1,220,347,458.92		121,871,355.60	1,098,476,103.32
	Community Based Urban Development - I	10,575,193,296.20		727,995,867.27	9,847,197,428.93
	Universal Basic Education	573,140,599.01		405,927,222.13	167,213,376.88
	HIV/AIDS Programme - IDA	1,602,714,311.22		161,318,875.93	1,441,395,435.29
	Malaria Control Booster Project - IDA	5,104,243,090.86		334,525,003.78	4,769,718,087.08
	National Fadama Development III - IDA	4,293,445,375.37		149,545,368.50	4,143,900,006.87
	Health System Development (Additional Financing)	1,463,027,665.07		103,245,914.33	1,359,781,750.74
	2nd HIV/AIDS Programme	6,103,598,782.48		182,060,267.55	5,921,538,514.93
	Community Based Agric & Rural Dev. Programme - IFAD	2,879,294,108.51		212,122,785.71	2,667,171,322.80
	Jigawa State Integrated Rural Development Project IDB	745,093,828.88	559,718,791.18	467,453,371.20	837,359,248.86
	Jigawa State Integrated Rural Development Project IDB		809,760,721.33	1,113,922.80	808,646,798.53
	Agro - Climatic Resilience in Semi-arid Landscapes (ACReSAL) Projec		29,343,561,056.41	271,572,296.88	29,071,988,759.53
	Nigeria For Women- Scale Up		3,465,894,700.52		3,465,894,700.52
	SUB - TOTAL	34,600,707,187.17	34,178,935,269.44	3,155,975,754.54	65,623,666,702.07
	GRAND TOTAL	37,168,254,545.22	36,208,278,249.44	4,914,553,161.37	67,223,666,702.12

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JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 NOTE 32 PUBLIC FUNDS			
NOTE	PUBLIC FUNDS	2025	2024
		₦	₦
	Consolidated Revenue Fund	62,715,319,945.84	44,794,199,285.60
32	Capital Development Fund	182,367,304,819.49	364,639,373,606.81
	TOTAL	<u>245,082,624,765.33</u>	<u>409,433,572,892.41</u>

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 33

NET ASSETS/EQUITY

NOTE	NET ASSETS/EQUITY	BAL B/D	2024	ADDITIONS DURING YEAR	ADJUSTMENTS DURING YEAR	BAL. C/D	2025
		N	N	N	N	N	
33	REVALUATION RESERVE	343,738,681,484.75	211,997,674,520.70	-		555,736,356,005.45	
	TOTAL	<u>343,738,681,484.75</u>	<u>211,997,674,520.70</u>	<u>-</u>		<u>555,736,356,005.45</u>	

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 34

RESERVES

34	RESERVES	2025	2024
		₦	₦
	RESERVES B/F	343,738,681,484.75	150,515,177,782.53
	SURPLUS FROM ORDINARY ACTIVITIES DURING THE YEAR	211,997,674,520.70	193,223,503,702.22
		<u>555,736,356,005.45</u>	<u>343,738,681,484.75</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 35 **Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES)**
Grant

NOTE	DESCRIPTION	ACTUAL 2025	ACTUAL 2024	CUMMULATIVE
		₦	₦	₦
35	Amount earned for 2022 performance			2,969,265,982.70
	Amount earned for 2023 performance		8,206,026,036.65	11,175,292,019.35
	Amount earned for 2024 performance		-	-
	Amount earned for 2025 performance		-	-
	TOTAL	<u> -</u>	<u>8,206,026,036.65</u>	<u>11,175,292,019.35</u>

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

SUPPL. NOTE 1A - 1C

STATUTORY ALLOCATION (DEDUCTIONS AT SOURCE)

S/N	MONTH	NOTE 1A						NOTE 1C		TOTAL
		GROSS STATUTORY ALLOCATION	ECOLOGY	FOREIGN LOANS	OTHER DEDUCTION (AGRIC LOAN)	TOTAL DEDUCTIONS	NET ALLOCATION	VAT		
1	JANUARY	2,058,325,782.07	67,589,616.88	305,648,422.99	73,251,016.37	446,489,056.24	1,611,836,725.83	7,428,093,990.98	9,039,930,716.81	
2	FEBRUARY	5,139,791,085.70	138,497,364.58	216,872,482.49	73,251,016.37	428,620,863.44	4,711,170,222.26	8,848,999,271.85	13,560,169,494.11	
3	MARCH	5,478,606,187.78	147,627,112.87	216,872,482.49	73,251,016.37	437,750,611.73	5,040,855,576.05	7,561,769,850.09	12,602,625,426.14	
4	APRIL	6,319,583,529.62	170,288,178.94	216,872,482.49	73,251,016.37	460,411,677.80	5,859,171,851.82	7,439,233,568.43	13,298,405,420.25	
5	MAY	6,451,553,717.22	173,844,261.84	216,872,482.49	73,251,016.37	463,967,760.70	5,987,585,956.52	7,301,479,221.72	13,289,065,178.24	
6	JUNE	5,886,291,383.80	158,612,642.08	216,872,482.49	73,251,016.37	448,736,140.94	5,437,555,242.86	8,420,422,916.45	13,857,978,159.31	
7	JULY	7,096,960,516.25	191,235,463.01	299,700,228.64		490,935,691.65	6,606,024,824.60	8,037,116,052.06	14,643,140,876.66	
8	AUGUST	9,181,373,472.29	247,402,279.19	299,700,228.64		547,102,507.83	8,634,270,964.46	7,973,389,647.63	16,607,660,612.09	
9	SEPTEMBER	10,238,259,323.48	275,881,239.26	299,700,228.64		575,581,467.90	9,662,677,855.58	8,520,260,230.87	18,182,938,086.45	
10	OCTOBER	8,700,723,980.32	234,450,646.18	299,700,228.64		534,150,874.82	8,166,573,105.50	10,232,433,162.75	18,399,006,268.25	
11	NOVEMBER	9,732,950,979.47	262,265,146.15	299,700,228.64		561,965,374.79	9,170,985,604.68	8,218,947,200.56	17,389,932,805.24	
12	DECEMBER	9,997,047,630.12	269,381,522.97	299,700,228.64		569,081,751.61	9,427,965,878.51	5,947,527,108.74	15,375,492,987.25	
	TOTAL	86,281,467,588.12	2,337,075,473.95	3,188,212,207.28	439,606,098.22	5,964,793,779.45	80,316,673,808.67	95,929,672,222.13	176,246,346,030.80	

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 4.1 STATE ACTION ON BUSINESS ENABLING REFORMS (SABER)

S/N	DESCRIPTION	ACTUAL 2025	ACTUAL 2024	CUMMULATIVE
		₦	₦	₦
1	SABER FG/WORLD BANK (Ministry of Finance \$7,756,057.88 Rate N 1,492)	11,572,038,356.96	-	11,572,038,356.96
		-	-	-
		-	-	-
	TOTAL	<u>11,572,038,356.96</u>	<u>-</u>	<u>11,572,038,356.96</u>

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 5.1

OTHER CAPITAL RECEIPTS

		2025						
S/N	OTHER CAPITAL RECEIPTS	CODE	ACTUAL 2025 N	FINAL BUDGET N	INITIAL/APPROVED BUDGET	SUPPLEMENTARY	VARIANCE N	ACTUAL 2024 N
1	Recapitalization from MDAs							
	Ministry of Agriculture & Natural Resources							
	Other Capital Grants(Receipts)	14020215		500,000,000.00	500,000,000.00		500,000,000.00	
	Sub-Total Ministry of Agriculture & Natural Resources		0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
	Jigawa State Agricultural & Rural Development Authority							
	Jigawa Agric & Rural Dev. Authority (Grant from African Development Bank)	14020210		1,600,000,000.00	1,600,000,000.00		1,600,000,000.00	413,817,812.30
	Other Capital Grants(Receipts)	14020215		1,100,000,000.00	1,100,000,000.00		1,100,000,000.00	
	Sub-Total Agricultural Programmes		-	2,700,000,000.00	2,700,000,000.00	-	2,700,000,000.00	413,817,812.30
	Ministry of Finance							
	Ministry of Finance(Local CDF Governments Capital Contributions)	14020201	11,988,000,000.00	12,000,000,000.00	12,000,000,000.00		12,000,000.00	9,396,000,000.00
	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	14020216	0.00	8,000,000,000.00	8,000,000,000.00		8,000,000,000.00	0.00
	Sub-Total Ministry of Finance		11,988,000,000.00	20,000,000,000.00	20,000,000,000.00	-	8,012,000,000.00	9,396,000,000.00
	Ministry of Power and Energy							
	Other capital Receipt to CDF (Local Government Contributions)	14020201	290,266,000.00	12,500,000,000.00	12,500,000,000.00		12,209,734,000.00	
	Sub-Total Ministry of Power & Energy		290,266,000.00	12,500,000,000.00	12,500,000,000.00	-	12,209,734,000.00	-
	Ministry of Budget & Economic Planning							
	Federal Government SDG Grants	14020211		250,000,000.00	250,000,000.00		250,000,000.00	
	Sub-Total SDG Funds		-	250,000,000.00	250,000,000.00	-	250,000,000.00	-
	Jigawa State Water Board							
	Federal Grants Water Projects	14020208	0.00	20,000,000.00	20,000,000.00		20,000,000.00	

	Sub-Total Water, Sanitation & Hygiene		-	20,000,000.00		-	20,000,000.00	-
	State Universal Basic Education Board (SUBEB)							
	State Univ. Basic Education Board (Federal UBEC (Matching Grants))	14020204	3,554,642,584.46	6,582,900,000.00			6,582,900,000.00	3,028,257,415.54
	Physically & Mentally Challenge	14020204						494,643.55
	Teachers Professional Development Programme	14020204						169,664,808.54
	Project Monitoring	14020204						-
	Self Help Project account	14020204						536,364.72
	SBMC/SIP Project Account	14020204						1,071,390.57
	Sub-Total UBEC		3,554,642,584.46	6,582,900,000.00		-	6,582,900,000.00	3,028,257,415.54
	2% LG Capital Contribution							
	Sule Lamido University Kafin Hausa 2% L. G. Capital Contribution	14020201	3,120,162,787.83	2,800,000,000.00			2,800,000,000.00	(320,162,787.83)
	Sub- Total 2% LG Capital Cotribution		3,120,162,787.83	2,800,000,000.00		-	2,800,000,000.00	(320,162,787.83)
	Tetfund Grants							
	Sule Lamido University Kafin Hausa	14020205	1,495,891,604.80	5,154,000,000.00			5,154,000,000.00	3,658,108,395.20
	Jigawa State Polytechnic	14020205	790,876,267.22	200,100,000.00			200,100,000.00	(590,776,267.22)
	Biyaminu Usman Polytechnic Hadejia	14020205	941,529,414.69	1,181,000,000.00			1,181,000,000.00	239,470,585.31
	Jigawa State College of Education, Gumel	14020205	869,563,992.68	-			0.00	(869,563,992.68)
	Jigawa State College of Education and Legal Studies, Ringim	14020205	1,042,281,929.80	1,250,000,000.00			1,250,000,000.00	207,718,070.20
	Sub-Total Tetfund		5,140,143,209.19	7,785,100,000.00		-	7,785,100,000.00	2,644,956,790.81
	Jigawa State Information Technology and Digital Economy Agency							
	UNICEF/World Bank for Single Window Digital Learning	14020215		675,000,000.00			675,000,000.00	
	Sub-Total UNICEF/World Bank Funds		-	675,000,000.00		-	675,000,000.00	-
	Primary Health Care Development Agency							
	Primary Health Care Development Agency (LG Capital Contribution)	14020201	234,106,068.00	226,000,000.00			226,000,000.00	(8,106,068.00)
	Sub-Total MNCH, Immunization & Unicef		234,106,068.00	226,000,000.00		-	226,000,000.00	(8,106,068.00)
	Ministry of Environment and clomate Change							
	Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL)	14020217	13,347,031,641.18	8,000,000,000.00			8,000,000,000.00	(5,347,031,641.18)
								30,519,261,602.05

	Sub-Total ACReSAL Funds		13,347,031,641.18	8,000,000,000.00	8,000,000,000.00	-	(5,347,031,641.18)	30,519,261,602.05
	J-CARES Programmes							
	Ministry of Commerce (Business Support Services)	14020216		0.00			0.00	1,202,908,000.00
	Economic Empowerment (Women & Youths Skill)	14020216		0.00			0.00	1,206,000,000.00
	Jigawa State Rehabilitation Board (Social Transfers to Physically Challenged & Disabled and Old Aged)	14020216		0.00			0.00	0.00
	Jigawa Agric and Rural Devt. Auth. (Fadama III)	14020216		0.00			0.00	4,244,230,621.90
	Ministry of Women Affairs J Cares	14020216		0.00			0.00	709,986,025.00
	Budget and Economic Planning Directorate (State Cares Coordinating	14020216	16,705,000.00	0.00			(16,705,000.00)	212,901,389.75
	Ministry of Women Affairs (Women Livelihood Development)	14020216		0.00			0.00	630,000,000.00
	Sub-Total COVID-19 Funds J-CARE		16,705,000.00	-	-	-	(16,705,000.00)	8,206,026,036.65
	Total OTHER CAPITAL RECEIPTS		37,691,057,290.66	62,039,000,000.00	62,039,000,000.00	-	24,347,942,709.34	54,711,402,371.20

SUPPL. NOTE 5.1.1

	DOMESTIC ADVANCES AGAINST NLNG FED GOVT GRANT							
	Receipts in Advance against NLNG refund(1st Loan)	14030302	45,000,000,000.00					
	Sub-Total Domestic Loan LoansFunds		45,000,000,000.00					
	Total OTHER CAPITAL RECEIPTS		82,691,057,290.66	62,039,000,000.00	62,039,000,000.00	-	24,347,942,709.34	54,711,402,371.20

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
PERSONNEL EMOLUMENT (SALARIES & WAGES)

SUPPLEMENTARY NOTE 7.1

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2025)		INITIAL BUDGET 2025		FINAL BUDGET 2025		VARIANCE		ACTUAL EXPENDITURE (2024)	
		N	N	N	N	N	N	N	N	N	N
	ADMINISTRATIVE SECTOR										
1	Government House	90,237,406.99	103,620,000.00	91,783,000.00	1,545,593.01	52,219,355.45					
2	Deputy Governor's Office	15,983,773.77	24,450,000.00	21,350,000.00	5,366,226.23	19,534,574.66					
3	Directorate of Protocol	4,968,985.89	8,300,000.00	8,300,000.00	3,331,014.11	2,693,547.06					
4	Due Process & Project Monitoring Bureau	57,041,347.16	72,057,000.00	72,057,000.00	15,015,652.84	33,914,541.60					
5	Pilgrim Welfare Agency	36,015,730.97	53,063,000.00	53,063,000.00	17,047,269.03	22,179,471.63					
6	Administration & Finance Directorate	1,108,230,749.77	1,740,453,000.00	1,108,453,000.00	222,250.23	1,169,807,468.60					
7	Liaison Office Kaduna	9,876,425.64	12,527,000.00	12,527,000.00	2,650,574.36	4,142,088.54					
8	Liaison Office Lagos	6,639,501.24	9,801,000.00	9,801,000.00	3,161,498.76	2,884,954.82					
9	Liaison Office Abuja	8,172,901.16	10,760,000.00	10,760,000.00	2,587,098.84	3,332,271.91					
10	Chieftaincy & Religious Affairs Department	22,178,906.82	19,351,000.00	22,351,000.00	172,093.18	9,138,391.59					
11	Jigawa State Hisbah Board	7,212,626.67	725,561,000.00	7,561,000.00	348,373.33	-					
12	Research, Evaluation and Political Affairs Directorate	8,556,878.55	11,823,000.00	11,823,000.00	3,266,121.45	4,536,908.80					
13	Special Service Directorate	51,864,004.16	358,764,000.00	58,764,000.00	6,899,995.84	30,790,025.95					
16	Jigawa State Agricultural Research Institute	192,744,121.77	228,576,000.00	228,576,000.00	35,831,878.23	126,068,398.57					
17	Jigawa State Public Complaints and Anti-Corruption Commission	41,295,276.00	32,474,000.00	42,474,000.00	1,178,724.00	5,219,781.00					
18	State House of Assembly	531,620,948.97	522,094,000.00	532,094,000.00	473,051.03	334,231,109.13					
19	Assembly Service Commission	73,342,155.05	49,120,000.00	74,120,000.00	777,844.95	18,883,927.26					
20	Office of the Head of State Civil Service	142,429,369.99	350,000,000.00	149,400,000.00	6,970,630.01	147,064,751.72					
21	Establishment and Service Matters Directorate	775,096,587.55	940,953,000.00	784,553,000.00	9,456,412.45	494,032,662.90					
22	Manpower Development Institute	66,192,622.70	110,000,000.00	70,000,000.00	3,807,377.30	52,142,500.59					
23	Office of the Auditor General	135,536,810.16	112,046,000.00	135,546,000.00	9,189.84	78,118,577.53					
24	Directorate of Local Government Audit	91,289,503.48	137,746,000.00	137,746,000.00	46,456,496.52	81,945,995.33					
25	Civil Service Commission	12,677,407.23	52,423,000.00	52,423,000.00	39,745,592.77	7,469,227.53					
26	Local Government Service Commission	8,485,493.70	22,786,000.00	22,786,000.00	14,300,506.30	8,468,751.89					

27	State Independent Electoral Commission	24,655,378.12	34,788,000.00	34,788,000.00	10,132,621.88	10,601,707.97
28	Ministry For Special Duties	52,183,507.58	30,000,000.00	52,200,000.00	16,492.42	2,030,294.24
29	Guidance and Counselling Department	4,981,073.75	7,854,000.00	13,981,000.00	8,999,926.25	2,254,826.64
30	State Emergency Management Agency (SEMA)	20,962,680.86	45,341,000.00	39,014,000.00	18,051,319.14	17,973,110.76
	Sub-Total Administrative Sector	3,600,472,175.70	5,826,731,000.00	3,858,294,000.00	257,821,824.30	2,741,679,223.67
	ECONOMIC SECTOR					
30	Ministry of Agriculture & Natural Resources	497,519,011.16	482,038,000.00	497,538,000.00	18,988.84	302,246,523.95
31	Jigawa Agricultural Transformation Agency (JATA)	0.00	7,863,000.00	2,863,000.00	2,863,000.00	
32	Jigawa State Agricultural & Rural Development Authority	1,022,774,742.64	1,248,010,000.00	1,027,010,000.00	4,235,257.36	276,429,559.93
33	Farmers And Herdsmen Board	71,826,712.08	94,131,000.00	94,131,000.00	22,304,287.92	85,342,295.82
34	Ministry of Finance	438,824,678.86	501,493,000.00	501,493,000.00	62,668,321.14	305,525,841.42
35	Office of the Accountant General	437,089,000.00	1,000,000,000.00	1,099,740,000.00	662,651,000.00	0.00
36	Directorate of Salary and Pension Administration	40,610,925.17	658,335,000.00	41,335,000.00	724,074.83	639,977,440.12
37	State Pension	501,636,231.47	720,000,000.00	510,000,000.00	8,363,768.53	141,307,519.27
38	State Internal Revenue Service	61,198,520.14	105,266,000.00	61,266,000.00	67,479.86	46,955,093.44
39	Ministry of Commerce, Industries and Co-operatives	119,178,337.28	157,380,000.00	119,380,000.00	201,662.72	75,932,772.53
40	Mineral Resources Development Agency	17,296,658.76	36,596,000.00	17,596,000.00	299,341.24	10,974,159.58
41	State Investment Promotion Agency	13,240,664.84	9,140,000.00	13,241,000.00	335.16	3,176,077.87
42	Jigawa State Agency for Youth Empowerment and Employment	125,537,323.94	146,220,000.00	126,220,000.00	682,676.06	71,696,367.85
43	Ministry of Power and Energy	15,152,713.60	131,944,000.00	21,944,000.00	6,791,286.40	27,693,519.35
44	Rural Electricity Board	44,147,137.07	55,592,000.00	44,592,000.00	444,862.93	
45	Alternative Energy Agency	6,088,948.32	15,706,000.00	6,706,000.00	617,051.68	3,592,914.98
46	Ministry of Works & Transport	215,217,535.94	200,111,000.00	215,611,000.00	393,464.06	152,385,554.54
47	Jigawa Roads Maintenance Agency	15,383,284.15	41,166,000.00	16,166,000.00	782,715.85	9,518,544.00
48	Fire Service Directorate	131,183,335.37	165,743,000.00	131,743,000.00	559,664.63	81,288,382.23
49	Ministry of Budget and Economic Planning	47,564,651.92	66,209,000.00	56,209,000.00	8,644,348.08	32,814,688.25

50	Jigawa State Residents Identity Management Agency (JISRIMA)	6,022,203.76	66,068,000.00	6,068,000.00	45,796.24	0.00
51	Jigawa State Bureau of Statistics (JSBS)	29,741,177.63	35,902,000.00	35,902,000.00	6,160,822.37	19,290,378.62
52	Ministry of Water Resources	24,562,671.44	63,643,000.00	24,643,000.00	80,328.56	16,858,588.83
53	Jigawa state Water Board	289,582,077.46	323,673,000.00	289,673,000.00	90,922.54	173,961,242.81
54	Rural Water Supply and Sanitation Agency	37,080,387.25	52,780,000.00	37,780,000.00	699,612.75	21,519,292.96
55	Small Town Water Supply Agency	310,048,868.04	336,000,000.00	311,000,000.00	951,131.96	180,936,322.20
56	Ministry of Livestock	155,073.00	70,234,000.00	234,000.00	78,927.00	
57	Ministry of Lands, Housing, Urban & Regional Planning Development	130,840,417.67	159,130,000.00	131,130,000.00	289,582.33	79,785,278.26
58	Jigawa State Housing Authority	23,365,592.99	32,356,000.00	32,356,000.00	8,990,407.01	13,031,110.62
59	Urban Development Board	104,409,000.90	132,667,000.00	104,667,000.00	257,999.10	57,630,715.43
60	Dutse Capital Development Authority (DCDA)	167,764,768.63	200,579,000.00	168,579,000.00	814,231.37	94,123,015.33
	Sub-Total Economic Sector	4,945,042,651.48	7,315,975,000.00	5,746,816,000.00	801,773,348.52	2,923,993,200.19
	LAW & JUSTICE					
61	High Court of Justice	938,827,132.05	653,681,000.00	940,723,000.00	1,895,867.95	502,631,896.74
62	Sharia Court of Appeal	1,508,177,090.37	1,316,776,000.00	1,508,276,000.00	98,909.63	849,950,727.89
63	Judicial Service Commission	139,986,029.43	109,899,000.00	139,999,000.00	12,970.57	72,959,467.10
64	Ministry of Justice	314,803,234.09	241,866,000.00	314,866,000.00	62,765.91	294,683,523.68
65	Justice Sector and Law Reform Commission	58,692,674.55	50,000,000.00	60,239,000.00	1,546,325.45	74,763,836.13
	Sub-Total Law and Justice Sector	2,960,486,160.49	2,372,222,000.00	2,964,103,000.00	3,616,839.51	1,794,989,451.54

	SOCIAL SECTOR								
68	Ministry of Basic Education	64,108,308.01	1,270,000,000.00	70,000,000.00	5,891,691.99	12,981,831.93			
69	State Universal Basic Education Board (SUBEB)	810,277,303.16	624,000,000.00	810,900,000.00	622,696.84	423,005,057.27			
70	Inspectorate Headquarters & Zones	381,231,690.98	405,000,000.00	385,000,000.00	3,768,309.02	233,741,230.94			
71	Jigawa State Agency for Nomadic Education	1,316,012,834.34	1,478,000,000.00	1,316,100,000.00	87,165.66	1,012,475,645.02			
72	Agency for Mass Education	128,252,970.17	117,650,000.00	128,650,000.00	397,029.83	73,109,129.59			
73	Local Education Authority (LEAs)	34,151,017,065.74	24,500,000,000.00	34,155,000,000.00	3,982,934.26	20,843,235,691.87			
74	Jigawa State Tsangaya Board	6,704,595.60	17,000,000.00	17,000,000.00	10,295,404.40	1,270,364.07			
75	Library Board	66,295,856.95	89,000,000.00	89,000,000.00	22,704,143.05	46,332,644.66			
	SUB-TOTAL BED	36,923,900,624.95	28,500,650,000.00	36,971,650,000.00	47,749,375.05	22,646,151,595.35			
94	Ministry of Health	3,916,295,133.57	3,903,510,000.00	3,916,958,000.00	662,866.43	1,642,991,350.85			
100	Gwararam Cottage Hospital	255,401,395.09	214,010,000.00	255,787,000.00	385,604.91	164,617,313.18			
104	Kafin Hausa (Bulangu) Cottage Hospital	222,153,132.94	229,145,000.00	229,145,000.00	6,991,867.06	138,977,981.46			
109	Primary Health Care Development Agency	130,376,600.08	274,950,000.00	274,950,000.00	144,573,399.92	96,893,060.80			
110	Primary Health Care Development LGA Management Offices	9,431,363,657.07	6,560,412,000.00	9,432,120,000.00	756,342.93	5,216,088,087.14			
	SUB-TOTAL PHC	13,955,589,918.75	11,182,027,000.00	14,108,960,000.00	153,370,081.25	7,259,547,793.43			
66	Ministry of Women Affairs & Social Development	72,014,418.28	80,000,000.00	80,000,000.00	7,985,581.72	42,031,940.81			
67	Jigawa State Rehabilitation Board	79,805,318.23	481,500,000.00	81,500,000.00	1,694,681.77	45,056,003.31			
76	Ministry of Higher Education, Science & Technology	4,739,988,403.03	10,040,821,000.00	4,740,821,000.00	832,596.97	3,876,225,648.19			
77	Dutse Model / Capital School	302,035,710.25	251,808,000.00	302,580,000.00	544,289.75	311,286,048.54			
78	Barnaina Academy	12,648,508.80	11,000,000.00	13,000,000.00	351,491.20	2,212,657.28			
79	Science & Technical Education Board	1,099,442,841.39	1,059,302,000.00	1,100,302,000.00	859,158.61	657,134,644.59			
80	Islamic Education Bureau	1,833,910,947.94	1,874,813,000.00	1,837,813,000.00	3,902,052.06	1,035,138,150.04			
81	Jigawa State Scholarship Board	17,039,567.73	20,300,000.00	20,300,000.00	3,260,432.27	9,505,458.36			
82	Sule Lamido University	1,740,815,239.90	2,385,207,000.00	1,745,207,000.00	4,391,760.10	1,518,773,838.00			
83	Jigawa State Polytechnic	1,264,789,595.61	1,657,092,000.00	1,267,092,000.00	2,302,404.39	833,027,630.01			
84	Binyaminu Usman Polytechnic, Hadejia	954,167,746.61	1,063,507,000.00	954,507,000.00	339,253.39	611,992,060.82			
85	Jigawa State Polytechnic for Information and Communication Technology	456,168,518.67	688,141,000.00	458,141,000.00	1,972,481.33	255,105,255.10			
86	Jigawa State College of Education	1,928,555,184.89	2,194,032,000.00	1,930,267,000.00	1,711,815.11	1,336,882,157.58			
87	Jigawa State College of Education and Legal Studies	983,217,573.65	1,028,722,000.00	983,722,000.00	504,426.35	628,639,325.09			

88	Jigawa State College of Remedial Studies	259,342,007.96	401,790,000.00	261,790,000.00	2,447,992.04	146,651,629.81
89	Jigawa State Information Technology and Digital Economy Agency	0.00	12,201,000.00	12,201,000.00	12,201,000.00	0.00
90	Jigawa State Senior Secondary Education Board (JSSSEB)	11,267,775.71	14,646,000.00	14,646,000.00	3,378,224.29	
91	Khadija University Majia	340,073,416.08	60,872,000.00	341,372,000.00	1,298,583.92	
92	Jigawa State Educational Quality Assurance Agency (JISEQAA)	0.00	13,770,000.00	13,770,000.00	13,770,000.00	1,143,788.80
93	Agency for Teachers Training and Educational Leadership	3,833,340.99	13,878,000.00	13,878,000.00	10,044,659.01	
95	Babura General Hospital	420,511,291.72	415,580,000.00	420,671,000.00	159,708.28	272,122,410.25
96	Birnin Kudu General Hospital	876,698,355.11	834,591,000.00	879,591,000.00	2,892,644.89	548,799,586.39
97	Birniwa General Hospital	322,854,496.47	357,000,000.00	323,000,000.00	145,503.53	190,521,923.32
98	Dutse General Hospital	972,276,383.40	797,000,000.00	974,483,000.00	2,206,616.60	644,980,421.70
99	Gumel General Hospital	623,136,829.93	611,307,000.00	623,658,000.00	521,170.07	407,363,371.65
101	Hadejia General Hospital	1,116,032,423.26	1,145,320,000.00	1,116,320,000.00	287,576.74	759,009,478.13
102	Hadejia Tuberculosis and Leprosy Hospital	97,003,131.45	95,044,000.00	97,044,000.00	40,868.55	114,449,652.06
103	Jahun General Hospital	589,933,953.10	598,455,000.00	590,056,000.00	122,046.90	787,758,239.10
105	Kafin Hausa General Hospital	319,121,099.90	328,774,000.00	328,774,000.00	9,652,900.10	206,808,843.98
106	Kazaura General Hospital	716,028,784.15	800,000,000.00	720,000,000.00	3,971,215.85	461,840,818.66
107	Kazaura Psychiatric Hospital	54,278,724.80	54,721,000.00	54,721,000.00	442,275.20	33,417,298.36
108	Ringim General Hospital	638,321,808.12	609,114,000.00	639,114,000.00	792,191.88	397,255,045.24
111	Office of the Provost, College of Nursing Science	735,114,700.88	760,936,000.00	735,936,000.00	821,299.12	501,595,815.49
112	College of Health Science and Technology Jahun	329,003,552.85	356,456,000.00	337,856,000.00	8,852,447.15	216,970,085.98
113	Rasheed Shekoni Specialist Hospital	842,925,771.24	823,859,000.00	843,759,000.00	833,228.76	1,035,586,652.56
114	Ministry of Information Youths, Sports and Culture	144,263,820.57	153,000,000.00	153,000,000.00	8,736,179.43	140,308,907.29
115	History and Culture Bureau	30,042,455.98	33,000,000.00	33,000,000.00	2,957,544.02	18,114,241.51
116	Jigawa State Television	128,970,951.59	136,000,000.00	136,000,000.00	7,029,048.41	59,186,828.30
117	Jigawa State Broadcasting Corporation (Radio)	131,589,036.07	149,000,000.00	132,000,000.00	410,963.93	86,989,459.02
118	Jigawa State Printing Press	5,227,643.71	5,537,000.00	5,537,000.00	309,356.29	
119	Jigawa State Sports Council	91,109,215.46	210,026,000.00	92,026,000.00	916,784.54	53,371,650.37
120	Ministry of Environment	296,264,017.02	277,233,000.00	297,233,000.00	968,982.98	135,290,026.67

121	Jigawa State Environmental Protection Agency (JISEPA)	704,680,368.58	893,519,000.00	713,519,000.00	8,838,631.42	443,065,063.78
122	Ministry Of Local Government	48,256,413.28	70,172,000.00	70,172,000.00	21,915,586.72	33,786,557.10
	SUB-TOTAL OTHERS	26,332,761,344.36	33,869,046,000.00	26,490,379,000.00	157,617,655.64	18,859,398,613.24
	Sub-Total Social Sector	77,212,251,888.06	73,551,723,000.00	77,570,989,000.00	358,737,111.94	48,765,098,002.02
CONSOLIDATED REVENUE FUND CHARGES						
S/N	DESCRIPTION	ACTUAL EXPENDITURE (2025)	INITIAL BUDGET 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE (2024)
1	SSG's Office - Governor & Deputy Governor (CRFC)	16,024,044.49	16,300,000.00	16,300,000.00	275,955.51	16,259,708.40
2	Office of the Accountant Gen. (CRF)	6,305,123.80	5,740,000.00	6,740,000.00	434,876.20	5,486,468.64
3	Office of the Auditor Gen. (CRF)	6,582,512.70	8,000,000.00	8,000,000.00	1,417,487.30	5,567,996.04
4	Office of the Auditor Gen. Local Gov. Audit(CRF)	5,407,437.00	5,428,000.00	5,428,000.00	20,563.00	5,428,234.80
5	Office of the Chairman Civil Service Commission (CRF)	17,820,243.95	5,817,000.00	18,817,000.00	996,756.05	16,412,585.65
6	Office of the Chairman Board of Internal Revenir(CRF)	911,929.99	7,239,000.00	7,239,000.00	6,327,070.01	5,428,234.80
7	Office of the Chairman LGSC (CRF)	24,626,649.00	21,557,000.00	25,557,000.00	930,351.00	8,759,316.00
8	Office of the Chairman SIEC (CRF)	28,655,512.00	5,817,000.00	28,817,870.00	162,358.00	17,271,990.00
	Sub-Total C R F C	106,333,452.93	75,898,000.00	116,898,870.00	10,565,417.07	80,614,534.33
	GRAND TOTAL	88,824,586,328.66	89,142,549,000.00	90,257,100,870.00	1,432,514,541.34	56,306,374,411.75

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
OVERHEAD (OTHER RECURRENT) BY AGENCIES**

SUPPLEMENTARY NOTE 10.1

S/N	DESCRIPTION	ACTUAL EXPENDITURE N	INITIAL BUDGET 2025 N	FINAL BUDGET 2025 N	VARIANCE N	ACTUAL EXPENDITURE N
ADMINISTRATIVE SECTOR						
1	Government House	5,588,546,590.33	3,446,800,000.00	5,630,571,500.00	42,024,909.67	3,561,286,941.69
2	Deputy Governor's Office	402,491,573.44	376,406,000.00	406,406,000.00	3,914,426.56	346,118,079.44
3	Directorate of Protocol	1,066,209,884.21	462,000,000.00	1,068,481,000.00	2,271,115.79	418,948,581.97
4	Due Process & Project Monitoring Bureau	137,734,717.50	135,000,000.00	139,374,470.00	1,639,752.50	101,310,966.12
5	Pilgrims Welfare Agency	2,765,059,083.19	2,203,200,000.00	2,773,200,000.00	8,140,916.81	3,012,961,205.45
6	Administration & Finance Directorate	1,651,175,039.00	1,544,000,000.00	1,654,000,000.00	2,824,961.00	1,264,615,823.08
7	Liaison Office Kaduna	6,940,000.00	10,000,000.00	10,000,000.00	3,060,000.00	4,139,094.90
8	Liaison Office Lagos	13,974,801.79	16,000,000.00	16,617,000.00	2,642,198.21	8,548,138.26
9	Liaison Office Kano	6,250,404.11	9,000,000.00	9,000,000.00	2,749,595.89	1,483,155.02
10	Liaison Office Abuja	117,985,225.00	109,000,000.00	118,650,000.00	664,775.00	64,057,672.44
11	Chieftaincy & Religious Affairs Directorate	681,191,120.00	314,000,000.00	746,495,000.00	65,303,880.00	452,980,327.34
12	Jigawa State Hisba Board		60,000,000.00	60,000,000.00		
13	Research, Evaluation and Political Affairs Directorate	433,549,850.00	436,000,000.00	436,000,000.00	2,450,150.00	493,965,416.78
14	Special Service Directorate	2,828,490,376.00	1,149,000,000.00	2,842,210,000.00	13,719,624.00	858,470,011.05
15	Council Affairs Department	24,600,263.50	24,649,000.00	24,649,000.00	48,736.50	23,100,950.00
16	Jigawa State Agency for the Control of Aids	2,544,429.59	3,600,000.00	3,600,000.00	1,055,570.41	5,404,982.12
17	Jigawa State Agricultural Research Institute	12,000,000.00	18,700,000.00	18,700,000.00	6,700,000.00	1,565,458.64
	Jigawa State Public Complaints and Anti-Corruption Commission	105,206,350.00	115,000,000.00	117,116,000.00	11,909,650.00	214,472,863.75
18	State House of Assembly	4,656,691,855.24	5,470,000,000.00	4,864,000,000.00	207,308,144.76	3,741,951,200.76
19	Assembly Service Commission	119,215,044.97	145,800,000.00	145,800,000.00	26,584,955.03	83,954,557.00
20	Office of the Head of Service	927,289,309.03	577,730,000.00	931,730,000.00	4,440,690.97	1,815,900,164.99
21	Establishment & Service Matters Directorate	9,270,000.00	14,000,000.00	14,000,000.00	4,730,000.00	5,575,379.59
22	Manpower Development & Training Directorate	93,600,000.00	105,600,000.00	105,600,000.00	12,000,000.00	98,406,121.25
24	Manpower Development Institute	250,946,597.00	196,000,000.00	257,461,000.00	6,514,403.00	206,306,617.01

25	Office of the Auditor General	40,140,225.00	70,000,000.00	70,000,000.00	29,859,775.00	31,453,669.19
26	Directorate of Local Government Audit	416,109,605.03	373,725,000.00	533,725,000.00	117,615,394.97	625,045,885.59
	Jigawa State Audit Service Commission		19,000,000.00	19,000,000.00		
27	Civil Service Commission	30,583,880.60	87,000,000.00	87,000,000.00	56,416,119.40	32,546,723.94
28	Local Government Service Commission	1,451,049,275.73	1,320,597,000.00	1,500,597,000.00	49,547,724.27	1,067,726,604.83
29	State Independent Electoral Commission	86,147,842.59	168,700,000.00	88,700,000.00	2,552,157.41	68,433,114.44
31	Ministry of Special duties	47,682,000.00	31,000,000.00	48,100,000.00	418,000.00	12,244,848.22
32	Guidance & Counseling Department	109,638,500.00	68,000,000.00	110,000,000.00	361,500.00	66,424,964.54
33	State Emergency Management Agency (SEMA)	55,812,878.51	180,000,000.00	180,000,000.00	124,187,121.49	6,427,804.82
	SUB - TOTAL	24,138,126,721.36	19,259,507,000.00	25,030,782,970.00	892,656,248.64	18,695,826,954.22
	ECONOMIC SECTOR					
34	Ministry of Agriculture & Natural Resources (JATA)	15,472,657.86	28,000,000.00	28,000,000.00	12,527,342.14	27,317,944.73
35	Jigawa Agriculture & Rural Development Authority (JARDA)	2,000,000.00	150,000,000.00	34,400,000.00	32,400,000.00	
36	Farmers and Herdsmen Board	214,423,600.00	230,000,000.00	230,000,000.00	15,576,400.00	9,521,220.99
37	Ministry of Finance	13,105,750.00	32,000,000.00	32,000,000.00	18,894,250.00	9,562,925.22
38	Office of the Accountant General	5,141,712,251.05	8,738,000,000.00	11,195,805,000.00	6,054,092,748.95	3,455,920,352.51
	Directorate of Salary & Pension Administration	6,613,412.00	11,000,000.00	6,712,000,000.00	33,728,853.71	2,783,361,122.17
39	Jigawa State Internal Revenue Service	24,238,325.00	123,700,000.00	123,700,000.00	99,461,675.00	47,676,768.75
40	Ministry of Commerce, Industries and Co-operatives	31,324,000.00	44,150,000.00	44,150,000.00	12,826,000.00	16,075,000.00
41	Mineral Resource Development Agency (InvestJigawa)	2,670,150.69	13,600,000.00	13,600,000.00	10,929,849.31	2,008,441.90
42	State Investment Promotion Agency	24,228,575.00	18,000,000.00	25,000,000.00	771,425.00	7,680,000.00
43	Jigawa State Agency for Youth Empowerment and Employment	16,225,638.29	44,300,000.00	44,300,000.00	28,074,361.71	13,093,871.61
	Ministry of Power and Energy	707,266,245.07	1,530,000,000.00	1,630,000,000.00	922,733,754.93	
	Rural Electricity Board (REB)	671,166,055.00	800,000,000.00	800,000,000.00	128,833,945.00	948,115,130.47
	Alternative Energy Fund	2,343,910.89	3,000,000.00	3,000,000.00	656,089.11	2,125,477.12
44	Ministry of Works & Transport	247,597,379.65	306,000,000.00	311,000,000.00	63,402,620.35	584,214,991.36
45	Jigawa Roads Maintenance Agency	16,931,613.00	19,000,000.00	19,000,000.00	2,068,387.00	31,920,645.25
47	Fire Services Directorate	10,000,000.00	10,000,000.00	10,000,000.00	-	8,865,432.15
49	Ministry of Budget & Economic Planning	396,060,964.06	577,490,000.00	577,490,000.00	181,429,035.94	160,869,070.00
50	Office of the permanent Secretary (Contingency Fund Provision)		4,165,480,000.00	1,353,000.00	1,353,000.00	
51	Economic Planning Board	3,600,000.00	30,000,000.00	30,000,000.00	26,400,000.00	0.00
52	Jigawa State Resident Identification Management Agency (JISRI/IMA)	30,628,289.36	50,000,000.00	50,000,000.00	19,371,710.64	
53	Jigawa State Social Investment Programme Agency (JSSIPA)		10,000,000.00	10,000,000.00		

54	Jigawa State Bureau of Statistics (JSBS)	12,751,036.00	26,000,000.00	26,000,000.00	26,000,000.00	13,248,964.00	10,289,547.15
55	Ministry of Water Resources	2,859,635,511.05	4,808,000,000.00	4,808,000,000.00	4,808,000,000.00	1,948,364,488.95	4,509,914,736.86
56	Jigawa State Water Board	62,688,719.92	45,000,000.00	45,000,000.00	63,905,000.00	1,216,280.08	30,082,990.75
57	Rural Water Supply and Sanitation Agency	8,520,238.61	10,000,000.00	10,000,000.00	10,000,000.00	1,479,761.39	6,013,624.19
58	Small Town Water Supply Agency	19,409,166.62	28,000,000.00	28,000,000.00	40,000,000.00	20,590,833.38	17,549,692.59
	Ministry for Livestock	6,780,000.00	29,766,000.00	29,766,000.00	29,766,000.00	22,986,000.00	
59	Ministry of Lands, Housing, Urban & Regional Planning Development	28,099,467.98	28,000,000.00	28,000,000.00	30,000,000.00	1,900,532.02	9,587,582.55
60	Jigawa State Housing Authority	18,467,459.29	30,000,000.00	30,000,000.00	30,000,000.00	11,532,540.71	75,301,801.62
61	Urban Development Board	61,579,923.00	32,000,000.00	32,000,000.00	62,400,000.00	820,077.00	18,723,276.88
62	Dutse Capital Development Authority [DCDA]	30,705,926.42	39,000,000.00	39,000,000.00	38,600,000.00	7,894,073.58	25,757,622.64
	SUB - TOTAL	17,364,517,412.10	28,524,486,000.00	28,524,486,000.00	27,074,469,000.00	9,709,951,587.90	10,563,790,734.74
	LAW AND JUSTICE SECTOR						
63	High Court of Justice	753,504,249.26	787,000,000.00	787,000,000.00	787,000,000.00	33,495,750.74	529,541,218.24
64	Shari'a Court of Appeal	631,399,437.00	540,000,000.00	540,000,000.00	707,400,000.00	76,000,563.00	345,700,784.92
65	Judicial Service Commission	170,559,469.64	112,000,000.00	112,000,000.00	212,000,000.00	41,440,530.36	103,944,683.88
66	Ministry of Justice	154,621,461.75	122,000,000.00	122,000,000.00	222,000,000.00	67,378,538.25	268,245,161.43
67	Justice Sector and Law Reform Commission	18,631,314.02	28,000,000.00	28,000,000.00	28,000,000.00	9,368,685.98	5,279,774.05
	SUB - TOTAL	1,728,715,931.67	1,589,000,000.00	1,589,000,000.00	1,956,400,000.00	227,684,068.33	1,252,711,622.52

	<u>SOCIAL_SECTOR</u>							
71	Ministry Of Basic Education	1,675,182,900.00	2,050,000,000.00	2,050,000,000.00	374,817,100.00	-	1,405,465,210.79	
72	State Universal Basic Education Board (SUBEB)	418,738,030.99	1,317,000,000.00	962,000,000.00	543,261,969.01		489,094,056.78	
73	Jigawa State Agency for Nomadic Education	13,260,000.00	12,000,000.00	14,000,000.00	740,000.00		13,500,000.00	
74	Agency for Mass Education	5,220,000.00	7,000,000.00	7,000,000.00	1,780,000.00		6,125,437.09	
	Local Education Authority (LEAs)		37,000,000.00	37,000,000.00	37,000,000.00			
75	Jigawa State Tsangaya Education Board	474,917,677.07	34,200,000.00	475,200,000.00	282,322.93		2,999,782.65	
	Library Board	4,304,800.00	5,000,000.00	5,000,000.00	695,200.00		2,550,394.75	
	SUB - TOTAL BED	2,591,623,408.06	3,462,200,000.00	3,550,200,000.00	958,576,591.94		1,919,734,882.06	
	Ministry of Health	406,092,048.00	358,600,000.00	430,103,000.00	24,010,952.00		279,782,500.00	
	Gwararam Cottage Hospital	38,800,405.12	130,000,000.00	130,000,000.00	91,199,594.88		53,166,252.72	
	Kafin Hausa [Bulangu] Cottage Hospital	45,386,924.43	48,000,000.00	48,000,000.00	2,613,075.57		9,710,930.96	
	Primary Health Care Development Agency	275,797,616.00	151,000,000.00	276,355,000.00	557,384.00		143,724,080.24	
	SUB - TOTAL PHC	766,076,993.55	687,600,000.00	884,458,000.00	118,381,006.45		486,383,763.92	
	Ministry of Women Affairs & Social Development	24,636,730.98	36,660,000.00	36,660,000.00	12,023,269.02		110,106,250.40	
	Jigawa State Rehabilitation Board	223,957,330.18	55,620,000.00	225,620,000.00	1,662,669.82		530,833,112.71	
76	Ministry of Higher Education, Science & Technology	2,373,225,456.58	3,711,000,000.00	3,489,181,030.00	1,115,955,573.42		3,209,955,928.15	
78	Dutse Model / Capital School	203,605,820.47	292,991,000.00	292,991,000.00	89,385,179.53		152,188,733.93	
79	Bamaina Academy	6,240,000.00	7,000,000.00	7,018,000.00	778,000.00		6,334,033.97	
80	Science & Technical Education Board	772,424,813.89	1,065,000,000.00	1,065,000,000.00	292,575,186.11		955,767,921.42	
81	Islamic Education Bureau	1,092,130,131.22	821,000,000.00	1,201,400,000.00	109,269,868.78		771,371,479.65	
83	Jigawa State Scholarships Board	34,746,498.41	19,000,000.00	35,550,000.00	803,501.59		10,135,654.31	
84	Sule Lamido University, Kafin-Hausa	1,021,685,778.63	981,000,000.00	1,030,406,000.00	8,720,221.37		1,355,808,241.00	
85	Jigawa State Polytechnic	144,680,154.35	155,000,000.00	155,000,000.00	10,319,845.65		223,196,478.96	
86	Binyaminu Usman Polytechnic, Hadejia	57,117,316.56	99,000,000.00	99,000,000.00	41,882,683.44		58,379,186.85	
87	Jigawa State Polytechnic for Information and Communication Technology	102,140,829.09	112,000,000.00	112,000,000.00	9,859,170.91		107,171,861.15	
88	Jigawa State College of Education	147,991,229.10	150,700,000.00	150,700,000.00	2,708,770.90		96,614,763.41	
89	Jigawa State College of Education Islamic Legal Studies	93,098,792.89	149,500,000.00	149,500,000.00	56,401,207.11		114,946,251.98	
90	Jigawa State College of Remedial Studies	83,849,565.00	137,000,000.00	137,000,000.00	53,150,435.00		45,691,533.34	
91	Jigawa State Information Technology and Digital Economy Agency		52,600,000.00	52,600,000.00	52,600,000.00			
92	Jigawa State Senior Secondary Education Board (JSSSEB)	76,700,000.00	100,000,000.00	100,000,000.00	23,300,000.00			

	Jigawa State Education Resources Agency (JSERD)	1,624,659,074.00	1,329,560,000.00	1,688,960,000.00	64,300,926.00	
	Khadija University Majia	430,370,482.88	440,340,000.00	440,340,000.00	9,969,517.12	
	Jigawa State Educational Quality Assurance Agency (JISEQAA)	24,222,500.00	20,127,000.00	24,322,000.00	99,500.00	26,215,000.00
	Agency for Teachers Training and Education Leadership		108,300,000.00	108,300,000.00	108,300,000.00	
95	Babura General Hospital	80,794,170.00	124,000,000.00	124,000,000.00	43,205,830.00	69,013,049.33
96	Birnin Kudu General Hospital	108,892,777.82	125,000,000.00	125,000,000.00	16,107,222.18	90,661,364.75
97	Birniwa General Hospital	69,142,036.26	116,000,000.00	79,000,000.00	9,857,963.74	73,576,942.88
98	Dutse General Hospital	84,253,479.00	203,000,000.00	168,497,000.00	84,243,521.00	83,729,251.14
99	Gumel General Hospital	54,375,286.57	209,000,000.00	209,000,000.00	154,624,713.43	109,817,046.46
101	Hadejia General Hospital	151,046,747.00	212,000,000.00	212,000,000.00	60,953,253.00	125,404,156.88
102	Hadejia Tuberculosis and Leprosy Hospital	7,508,642.16	10,000,000.00	10,000,000.00	2,491,357.84	2,131,401.44
103	Jahun General Hospital	134,901,095.00	174,000,000.00	174,000,000.00	39,098,905.00	67,154,983.73
105	Kafin Hausa General Hospital	85,763,371.64	100,000,000.00	100,000,000.00	14,236,628.36	61,926,339.75
106	Kazare General Hospital	182,674,266.00	274,000,000.00	274,011,000.00	91,336,734.00	99,207,117.49
107	Kazare Psychiatric Hospital	1,200,000.00	7,000,000.00	7,000,000.00	5,800,000.00	1,097,680.78
108	Ringim General Hospital	141,722,946.13	142,000,000.00	142,000,000.00	277,053.87	59,856,341.42
110	Office of the Provost College of Nursing & Midwifery	78,654,111.16	101,000,000.00	101,000,000.00	22,345,888.84	51,607,824.77
111	College of Nursing Science Birnin kudu	66,229,290.00	76,000,000.00	76,000,000.00	9,770,710.00	101,393,954.15
113	College of Nursing Science Hadejia	32,538,750.00	50,200,000.00	50,200,000.00	17,661,250.00	25,349,747.41
115	College of Nursing Science Babura	55,270,255.58	58,130,000.00	58,130,000.00	2,859,744.42	135,401,570.88
116	College of Health Science and Technology Jahun	238,804,043.77	250,000,000.00	248,550,000.00	9,745,956.23	96,519,846.08
117	Rasheed Shekoni Specialist Hospital		214,000,000.00	166,000,000.00	166,000,000.00	25,987,062.42
118	Ministry of Information, Youths, Sports & Culture	185,936,355.34	79,300,000.00	209,300,000.00	23,363,644.66	121,991,197.83
119	History & Culture Bureau	18,425,000.00	20,000,000.00	20,000,000.00	1,575,000.00	15,336,125.25
120	Jigawa State Broadcasting Corporation (Television)	51,085,000.00	44,500,000.00	51,500,000.00	415,000.00	23,741,564.23
121	Jigawa State Broadcasting Corporation (Radio)	41,043,083.99	48,000,000.00	48,000,000.00	6,956,916.01	2,978,062.36
122	Jigawa State Printing Press	38,000,801.25	451,140,000.00	451,140,000.00	413,139,198.75	1,884,527.41
123	Jigawa State Sports Council	482,787,000.00	207,300,000.00	487,300,000.00	4,513,000.00	25,289,700.00
124	Ministry of Environment and Climate Change	24,357,418.67	22,200,000.00	25,200,000.00	842,581.33	43,733,964.00
125	Jigawa State Environmental Protection & Sanitation Agency (JISEPA)	31,578,000.00	36,000,000.00	36,000,000.00	4,422,000.00	31,673,532.61
127	Ministry For Local Governments & Comm. Development	870,045,429.68	3,452,000,000.00	3,452,000,000.00	2,581,954,570.32	7,016,538,703.78
	SUB - TOTAL OTHERS	11,854,511,861.25	16,649,168,000.00	17,706,376,030.00	5,851,864,168.75	16,337,719,490.46
	SUB - TOTAL	15,212,212,262.85	20,798,968,000.00	22,141,034,030.00	6,928,821,767.15	18,743,838,136.44
	GRAND- TOTAL	58,443,572,327.99	70,171,961,000.00	76,202,686,000.00	17,759,113,672.01	49,256,167,447.92

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 17.1 PUBLIC DEBT CHARGES FOR THE PERIOD (DEBT SWAP)

NOTE	DOMESTIC DEBT CHARGES							OUTSTANDING LOAN C/F 2025 ₦
	BAL. B/F 2024	ADDITIONAL LOAN 2025	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT ₦	BUDGET 2025 ₦	VARIANCE (%) ₦	
Budget Support Facility			-			1,000,000,000.00	-	
Excess Crude Account (ECA) Loan						400,000,000.00	-	
Commercial Agriculture Credit Scheme	356,981,973.58	0.00	356,981,973.58			500,000,000.00	-	
17 Micro, Small and Medium Enterprises Devt. Fund	111,111,111.09	0.00	111,111,111.09			500,000,000.00	-	
FGN(2021) Bridge Financing	-					500,000,000.00		-
Contractual Liabilities	861,141,342.21	2,029,342,980.00	1,290,484,322.16			300,000,000.00		1,600,000,000.05
Sub - Total	1,329,234,426.88	2,029,342,980.00	1,758,577,406.83	-	-	3,200,000,000.00	-	1,600,000,000.05
FOREIGN LOAN DEDUCTIONS								
	BAL. B/F 2024	ADDITIONAL LOAN 2024	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT	BUDGET	VARIANCE (%)	2025
USD 1\$ @ NL971.02.00	\$17,554,721.58	\$17,340,734.88	\$1,307,164.33	\$294,026.47	\$1,601,189.17			\$24,740,282.78
Foreign Loan (Principal & Interest) Deductions (At Prevailing Exchange Rate)	34,600,707,187.17	34,178,935,269.44	2,576,447,037.72	579,532,052.90	3,155,975,754.54	1,200,000,000.00	263.00	65,623,666,702.07
Sub - Total	34,600,707,187.17	34,178,935,269.44	2,576,447,037.72	579,532,052.90	3,155,975,754.54	1,200,000,000.00	263.00	65,623,666,702.07
TOTAL PUBLIC DEBT CHARGES (DOMESTIC AND FOREIGN)								
TOTAL PUBLIC DEBT CHARGES	35,929,941,614.05	36,208,278,249.44	4,335,024,444.55	579,532,052.90	3,155,975,754.54	4,400,000,000.00	263.00	67,223,666,702.12

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
SUPPLEMENTARY NOTE 19.1 CAPITAL EXPENDITURE SUMMARY BY AGENCIES

ADMINISTRATIVE SECTOR								
S/N O	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL	INITIAL BUDGET	FINAL BUDGET	VARIANCE	ACTUAL	
			EXPENDITURE 2025	2025	2025		EXPENDITURE 2024	
			N	N	N	N	N	
1	011100100101	Government House	4,175,369,690.13	3,410,000,000.00	5,545,000,000.00	1,369,630,309.87	3,706,840,972.47	
2	011100100201	Deputy Governor's Office	137,915,648.90	225,000,000.00	225,000,000.00	87,084,351.10	148,484,598.95	
3	011100100400	Due Process & Project Monitoring Bureau	64,652,276.30	70,000,000.00	117,000,000.00	52,347,723.70	33,914,541.60	
4	011100100700	Pilgrim Welfare Agency	236,613,901.01	312,750,000.00	312,750,000.00	76,136,098.99	73,091,986.98	
5	011101300100	Administration & Finance Directorate	580,462,776.32	545,000,000.00	1,545,000,000.00	964,537,223.68	214,302,153.15	
6	011101300600	Chieftaincy & Religious Affairs Department	1,712,175,592.69	3,244,000,000.00	4,044,000,000.00	2,331,824,407.31	1,484,198,059.33	
7	011101300701	Jigawa State Hisbah Board	-	100,000,000.00	100,000,000.00	100,000,000.00	30,525,128.14	
8	011101400100	Research, Evaluation and Political Affairs Directorate	15,515,600.50	221,500,000.00	221,500,000.00	205,984,399.50	4,536,908.80	
9	011101800100	Special Service Directorate	1,053,917,843.40	1,449,000,000.00	1,449,000,000.00	395,082,156.60	367,756,781.25	
10	011103300100	Jigawa State Agency for the Control of AIDS	60,881,920.00	120,000,000.00	120,000,000.00	59,118,080.00	2,921,212.30	
11	011103902100	Jigawa State Agricultural Research Institute	903,761,129.58	1,859,500,000.00	1,469,500,000.00	565,738,870.42	923,983,914.54	
	011104004001	Jigawa state Public Complaints and Anti Corruption Commission	139,924,311.25	195,000,000.00	195,000,000.00	55,075,688.75	195,000,000.00	
12	011200100100	State House of Assembly	494,000,000.00	2,025,000,000.00	2,025,000,000.00	1,531,000,000.00	1,599,444,421.33	

13	012500100100	Office of the Head of State Civil Service	1,682,729,073.68	4,077,000,000.00	4,856,361,000.00	3,173,631,926.32	782,916,789.24
15	012500100500	Manpower Development Institute	0.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
16	014000100100	Office of the Auditor General	99,143,664.37	190,000,000.00	190,000,000.00	90,856,335.63	91,679,526.30
17	014000200100	Directorate of Local Government Audit	232,236,194.55	183,100,000.00	243,100,000.00	10,863,805.45	147,933,489.44
18	014000300101	Jigawa State Audit Service Commission	0.00	50,000,000.00	50,000,000.00	50,000,000.00	
19	014700100100	Civil Service Commission	6,845,000.00	28,000,000.00	73,000,000.00	66,155,000.00	3,719,042.03
20	014700200100	Local Government Service Commission	60,000,000.00	50,000,000.00	60,000,000.00	-	30,425,125.14
21	014800100100	State Independent Electoral Commission	248,694,559.20	200,000,000.00	249,500,000.00	805,440.80	10,601,707.97
22	016200100101	Ministry For Humanitarian and Special Duties	34,665,500.00	74,600,000.00	76,600,000.00	41,934,500.00	8,814,421.15
23	016200200100	State Emergency Management Agency (SEMA)	2,716,775,630.00	7,078,000,000.00	7,292,300,000.00	4,575,524,370.00	10,391,023,091.80
		TOTAL	14,656,280,311.88	25,807,450,000.00	30,559,611,000.00	15,903,330,688.12	20,352,113,871.91

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
CAPITAL EXPENDITURE SUMMARY BY AGENCIES

SUPPLEMENTARY NOTE 19.2

ECONOMIC SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
			₦	₦	₦	₦	₦
1	0215000100100	Ministry of Agriculture & Natural Resources	23,451,299,985.70	41,428,000,000.00	40,422,000,000.00	16,970,700,014.30	29,717,672,290.28
	21500011601	Jigawa agriculture Transformation Agency (JATA)	2,091,506,039.65	13,159,000,000.00	7,159,000,000.00	5,067,493,960.35	
2	0215102000100	Jigawa State Agricultural & Rural Development Authority	668,262,276.00	11,531,500,000.00	11,615,500,000.00	10,947,237,724.00	7,792,122,678.39
3	021511511500	Farmers And Herdsman Board	135,192,227.80	860,000,000.00	860,000,000.00	724,807,772.20	17,937,562.14
4	022000100100	Ministry of Finance	12,052,813,272.06	21,505,000,000.00	21,120,964,000.00	9,068,150,727.94	14,966,393,300.12
	22000100110	Debt Management Unit	1,290,484,322.16	1,000,000,000.00	1,384,036,000.00	93,551,677.84	
	022000700400	Directorate of Salary and Pension Administration	0.00	20,000,000.00	20,000,000.00	20,000,000.00	639,977,440.12
5	022000800100	Jigawa State Internal Revenue Service	26,500,000.00	195,000,000.00	195,000,000.00	168,500,000.00	8,092,327.56
6	022200100100	Ministry of Commerce, Industries and Co-operatives	3,808,673,962.82	13,087,420,000.00	7,887,420,000.00	4,078,746,037.18	3,880,084,784.87
7	022200100200	Mineral Resources Development Agency	1,636,399,554.88	122,100,000.00	3,122,100,000.00	1,485,700,445.12	
8	022200100300	State Investment Promotion Agency	277,028,353.00	200,000,000.00	323,300,000.00	46,271,647.00	61,818,050.15
9	022700600100	Jigawa State Agency for Youth Empowerment and Employment	6,260,060,355.34	7,929,040,000.00	8,629,040,000.00	2,368,979,644.66	7,999,180,538.03
	023100100100	Ministry of Power and Energy	15,140,181,516.13	30,191,873,000.00	33,208,873,000.00	18,068,691,483.87	
10	023100300300	Rural Electricity Board	3,667,455,994.69	5,661,500,000.00	8,481,240,000.00	4,813,784,005.31	2,339,562,154.60
	02300300100	Alternative Energy Agency	1,512,934,016.70	2,335,300,000.00	2,335,300,000.00	822,365,983.30	159,895,073.67
11	023400100100	Ministry of Works & Transport	105,892,550,482.34	136,259,000,000.00	134,223,838,130.00	28,331,287,647.66	76,966,180,953.05
12	023400400100	Jigawa Roads Maintenance Agency	13,216,623,338.59	11,800,000,000.00	21,233,000,000.00	8,016,376,661.41	4,149,349,383.91
13	023400900100	Fire Service Directorate	82,879,367.23	910,000,000.00	592,000,000.00	509,120,632.77	69,209,482.12
14	023800100100	Ministry of Budget and Economic Planning	577,760,150.00	1,525,000,000.00	1,525,000,000.00	947,239,850.00	697,845,566.68
15	023800100301	Jigawa State Residents Identity Management Agency (JISRIMA)	330,673,424.38	500,000,000.00	600,000,000.00	269,326,575.62	
16	023800100401	Jigawa State Social Investment Program Agency (JSSIPA)	0.00	100,000,000.00	100,000,000.00	100,000,000.00	
17	023800200100	Jigawa State Bureau of Statistics (JSBS)	144,437,824.04	450,000,000.00	450,000,000.00	305,562,175.96	34,367,251.13
18	025200100100	Ministry of Water Resources	1,326,320,189.47	3,484,500,000.00	3,813,500,000.00	2,487,179,810.53	558,893,022.78
19	025210200100	Jigawa state Water Board	1,143,528,553.59	2,169,678,000.00	2,349,678,000.00	1,206,149,446.41	1,267,330,251.29
20	025210300100	Rural Water Supply and Sanitation Agency	2,445,039,291.25	3,619,200,000.00	4,380,600,000.00	1,935,560,708.75	920,977,793.63
21	025210400100	Small Town Water Supply Agency	2,699,870,140.37	2,439,420,000.00	2,701,420,000.00	1,549,859.63	3,626,235,623.90
	025505500101	Ministry of LIVESTOCK	9,503,000.00	100,000,000.00	1,740,310,000.00	1,730,807,000.00	
22	026000100100	Ministry of Land , Housing, Urban Development & Regional Planning	1,655,601,737.40	3,561,000,000.00	4,876,000,000.00	3,220,398,262.60	845,710,440.07
23	026000200100	Jigawa State Housing Authority	10,488,421,737.04	4,588,000,000.00	14,661,000,000.00	4,172,578,262.96	5,221,783,429.17
24	026000300100	Urban Development Board	79,520,881.73	930,000,000.00	615,000,000.00	535,479,118.27	9,056,574.01
25	026000400100	Dutse Capital Development Authority (DCDA)	478,109,970.52	306,000,000.00	479,245,000.00	1,135,029.48	157,196,935.05
		TOTAL	212,589,631,964.88	321,967,531,000.00	341,104,364,130.00	128,514,732,165.12	162,106,872,906.72

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 CAPITAL EXPENDITURE SUMMARY BY AGENCIES							
SUPPLEMENTARY NOTE 19.3							
LAW AND JUSTICE SECTOR							
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	031800500100	High Court of Justice	616,364,400.27	1,972,000,000.00	1,966,000,000.00	1,349,635,599.73	264,612,421.47
2	031800600100	Sharia Court of Appeal	142,631,208.81	730,000,000.00	1,700,000,000.00	1,557,368,791.19	69,362,314.34
3	031801100100	Judicial Service Commission	86,723,610.00	150,000,000.00	240,000,000.00	153,276,390.00	19,982,123.41
4	032600100100	Ministry of Justice	155,756,378.57	467,750,000.00	347,750,000.00	191,993,621.43	55,571,456.31
5	32600200200	Justice Sector and Law Reform	2,961,838.48	50,000,000.00	50,000,000.00	47,038,161.52	
		TOTAL	1,004,437,436.13	3,369,750,000.00	4,303,750,000.00	3,299,312,563.87	409,528,315.53

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
SUPPLEMENTARY NOTE 19.4 CAPITAL EXPENDITURE SUMMARY BY AGENCIES

SOCIAL SECTOR							
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025 ₦	INITIAL BUDGET 2025 ₦	FINAL BUDJET 2025 ₦	VARIANCE	ACTUAL EXPENDITURE 2024 ₦
3	051700100100	Ministry of Basic Education	13,243,881,187.87	24,678,050,000.00	25,598,050,000.00	12,354,168,812.13	966,691,619.74
4	051700100200	State Universal Basic Education Board (SUBEB)	12,012,281,520.81	15,964,400,000.00	16,076,000,000.00	4,063,718,479.19	4,871,491,471.57
5	051700100300	Jigawa State Agency for Nomadic Education	460,644,703.84	675,950,000.00	650,950,000.00	190,305,296.16	283,242,145.11
6	051700100400	Agency for Mass Education	338,544,343.02	313,939,000.00	338,939,000.00	394,656.98	222,996,030.00
7	051700100601	Jigawa State Tsangaya Board	465,347,684.84	1,830,000,000.00	2,654,000,000.00	2,188,652,315.16	
8	051700100700	Library Board	25,911,773.32	38,000,000.00	38,000,000.00	12,088,226.68	
		SUB-TOTAL BED	26,546,611,213.70	43,500,339,000.00	45,355,939,000.00	18,809,327,786.30	6,344,421,266.42
25	052100100100	Ministry of Health	11,582,506,325.87	18,977,150,000.00	22,077,150,000.00	10,494,643,674.13	9,107,932,449.37
27	052100300100	Primary Health Care Development Agency	18,204,848,715.04	21,278,260,000.00	19,316,260,000.00	1,111,411,284.96	6,645,925,408.77
		SUB-TOTAL PHC	29,787,355,040.91	40,255,410,000.00	41,393,410,000.00	11,606,054,959.09	15,753,857,858.14
	051400100100	Ministry of Women Affairs & Social Development	1,422,267,571.71	4,787,500,000.00	4,688,787,000.00	3,266,519,428.29	1,802,978,347.56
	051400100200	Jigawa State Rehabilitation Board	1,833,802,084.05	2,060,000,000.00	2,040,000,000.00	206,197,915.95	755,480,732.21
9	051700200100	Ministry of Higher Education, Science & Technology	11,078,147,651.69	26,854,000,000.00	40,144,000,000.00	29,065,852,348.31	5,926,483,422.11

10	051700200300	Dutse Model / Capital School	56,500,000.00	204,000,000.00	178,000,000.00	121,500,000.00	
11	051700200400	Bamaina Academy	4,401,640.00	179,000,000.00	179,000,000.00	174,598,360.00	4,680,000.00
12	051700200500	Science & Technical Education Board	1,812,301,512.73	8,313,000,000.00	4,008,501,000.00	2,196,199,487.27	985,537,433.27
13	051700200600	Islamic Education Bureau	1,140,811,119.75	1,024,500,000.00	1,806,050,000.00	665,238,880.25	860,843,319.85
14	051700200800	Jigawa State Scholarship Board	5,056,067,938.23	5,000,000,000.00	11,095,000,000.00	6,038,932,061.77	2,908,112,957.00
15	051700200900	Sule Lamido University	6,611,358,319.23	12,838,000,000.00	11,401,000,000.00	4,789,641,680.77	2,282,984,089.00
16	051700201000	Jigawa State Polytechnic	670,157,396.39	800,600,000.00	1,105,600,000.00	435,442,603.61	918,116,968.95
17	051700201100	Binyaminu Usman Polytechnic, Hadejia	511,797,494.33	1,694,000,000.00	1,591,500,000.00	1,079,702,505.67	1,278,952,452.01
18	051700201200	Jigawa State Polytechnic for Information and Communication Technology	277,725,399.54	489,000,000.00	489,000,000.00	211,274,600.46	270,350,044.03
19	051700201300	Jigawa State College of Education	1,369,003,622.12	640,600,000.00	1,370,400,000.00	1,396,377.88	708,302,378.95
20	051700201400	Jigawa State College of Education and Legal Studies	1,491,542,812.09	1,634,700,000.00	1,727,700,000.00	236,157,187.91	279,263,688.06
21	051700201500	Jigawa State College of Remedial Studies	507,719,115.56	513,000,000.00	513,000,000.00	5,280,884.44	265,254,254.90
22	051700201601	Jigawa State Information Technology & Digital economy	815,676,170.54	1,500,000,000.00	1,992,400,000.00	1,176,723,829.46	40,564,226.23
23	051700201701	Jigawa State Senior Secondary Education Board (JSSSEB)	3,788,479,146.52	3,496,000,000.00	4,336,000,000.00	547,520,853.48	
	051700201801	Jigawa State Education Resources Agency (JSERD)	96,241,345.00	121,500,000.00	100,000,000.00	3,758,655.00	
	051700201901	Khadija University Majia	9,819,540.00	100,000,000.00	1,100,000,000.00	1,090,180,460.00	

24	051700300200	Jigawa State Educational Quality Assurance Agency (JISEQAA)	218,226,023.88	462,510,000.00	462,510,000.00	462,510,000.00	244,283,976.12	35,967,736.47
	051700400401	Agency for Teachers Training and Education Leadership	230,373,946.00	415,000,000.00	235,000,000.00	4,626,054.00		
28	052110400100	Office of the Provost, College of Nursing Science	568,769,422.60	1,588,000,000.00	1,588,000,000.00	1,019,230,577.40		
29	052110600100	College of Health Science and Technology Jahun	525,208,468.00	612,000,000.00	612,000,000.00	86,791,532.00		
30	052111600100	Rasheed Shekoni Specialist Hospital	0.00	20,000,000.00	20,000,000.00	20,000,000.00		
31	052300100100	Ministry of Information Youths, Sports and Culture	427,524,906.84	357,000,000.00	429,450,000.00	1,925,093.16	255,996,471.61	
32	052300200100	History and Culture Bureau	7,762,000.00	29,000,000.00	29,000,000.00	21,238,000.00	749,733.25	
33	052300300100	Jigawa State Television	92,774,221.84	239,200,000.00	186,750,000.00	93,975,778.16	71,854,032.30	
34	052300400100	Jigawa State Broadcasting Corporation (Radio)	503,468,882.67	348,200,000.00	1,018,200,000.00	514,731,117.33	495,303,200.75	
35	052300500100	Jigawa State Printing Press	255,478,217.11	300,000,000.00	300,000,000.00	44,521,782.89	102,363,210.96	
36	052300700100	Jigawa State Sports Council	227,069,119.99	497,000,000.00	508,000,000.00	280,930,880.01	139,784,082.01	
37	053500100100	Ministry of Environment and Climate Change	16,683,343,289.59	16,555,730,000.00	25,074,390,000.00	8,391,046,710.41	20,768,466,977.40	
38	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	229,779,957.60	386,000,000.00	355,901,000.00	126,121,042.40	47,873,874.71	
40	055100100100	Ministry Of Local Government	1,242,759,019.00	5,438,000,000.00	5,438,000,000.00	4,195,240,981.00	3,109,411.76	
		SUB-TOTAL OTHERS	59,766,357,354.60	99,497,040,000.00	126,123,139,000.00	66,356,781,645.40	41,209,373,045.35	
		GRAND TOTAL	116,100,323,609.21	183,252,789,000.00	212,872,488,000.00	96,772,164,390.79	63,307,652,169.91	
		TOTAL	172,434,289,863.82	267,008,538,000.00	299,621,837,000.00	127,187,547,136.18	85,405,931,294.47	

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

SUPPLEMENTARY NOTE 19.5 DETAIL CAPITAL EXPENDITURE BY AGENCIES

Administrative Code	Item Description	FINAL BUDGET 2025	ACTUAL COST 2025	DIFFERENCE
	Consolidated Performance	571,360,213,130.00	313,342,550,030.01	216,221,607,552.05
	Administrative Sector	30,559,611,000.00	14,596,280,311.88	15,963,330,688.12
11100100101	Government House	5,545,000,000.00	4,175,369,690.13	1,369,630,309.87
10011	Procurement of Official & Utility Vehicles for Government Agencies and Purchase of Office Furniture & Equipment	3,100,000,000.00	2,472,306,396.99	627,693,603.01
10114	Government House Projects (Constructions and Renovations)	2,445,000,000.00	1,703,063,293.14	741,936,706.86
11100100201	Deputy Governor's Office	225,000,000.00	137,915,648.90	87,084,351.10
10000	Deputy Governor's Office Special Expenditure	225,000,000.00	137,915,648.90	87,084,351.10
11100100400	Due Process & Project Monitoring Bureau	117,000,000.00	64,652,276.30	52,347,723.70
60312	Special Expenditure	117,000,000.00	64,652,276.30	52,347,723.70
11100100700	Pilgrim Welfare Agency	312,750,000.00	236,613,901.01	76,136,098.99
10039	Pilgrims Welfare Agency (Special Expenditure Provision)	312,750,000.00	236,613,901.01	76,136,098.99
11101300100	Administration & Finance Directorate	1,545,000,000.00	580,462,776.32	964,537,223.68
10001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	875,000,000.00	209,331,513.02	665,668,486.98
10002	Administration & Finance (Special Expenditure)	480,000,000.00	298,425,850.30	181,574,149.70

10019	Counterpart Funding Of UNICEF Assisted Programs	20,000,000.00			20,000,000.00
10041	Support to Galaxy II Operations	170,000,000.00		72,705,413.00	97,294,587.00
11101300600	Chieftaincy & Religious Affairs Department	4,044,000,000.00		1,712,175,592.69	2,331,824,407.31
10038	Religious Affairs Projects	4,044,000,000.00		1,712,175,592.69	2,331,824,407.31
11101300701	Jigawa State Hisbah Board	100,000,000.00		-	100,000,000.00
10046	Hisba Board and Other Religious Expenditure	100,000,000.00			100,000,000.00
11101400100	Research, Evaluation and Political Affairs Directorate	221,500,000.00		15,515,600.50	205,984,399.50
20527	Research, Evaluation and Political Affair Programmes	221,500,000.00		15,515,600.50	205,984,399.50
11101800100	Special Service Directorate	1,449,000,000.00		1,053,917,843.40	395,082,156.60
10014	Provision Security Installations and Equipment	1,449,000,000.00		1,053,917,843.40	395,082,156.60
11103300100	Jigawa State Agency for the Control of AIDS	120,000,000.00		60,881,920.00	59,118,080.00
60210	SACA HIV / AIDS Control Programme	120,000,000.00		60,881,920.00	59,118,080.00
11103902100	Jigawa State Agricultural Research Institute	1,469,500,000.00		903,761,129.58	565,738,870.42
20011	Jigawa State Agricultural Research Institute	1,469,500,000.00		903,761,129.58	565,738,870.42
011104004001	Jigawa State Public Complaints and Anti-Corruption Commission	195,000,000.00		139,924,311.25	55,075,688.75
040010	Anti Corruption Programmes and Coordination	195,000,000.00		139,924,311.25	55,075,688.75
11200100100	State House of Assembly	2,025,000,000.00		494,000,000.00	1,531,000,000.00

10010	House of Assembly Project & Other Asset Acquisitions	2,025,000,000.00	494,000,000.00	1,531,000,000.00
12500100100	Office of the Head of State Civil Service	4,856,361,000.00	1,682,729,073.68	3,173,631,926.32
10003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	4,856,361,000.00	1,682,729,073.68	3,173,631,926.32
			-	-
12500100500	Manpower Development Institute	100,000,000.00	-	100,000,000.00
10016	Manpower Development Institute Projects & Programmes	100,000,000.00		100,000,000.00
14000100100	Office of the Auditor General	190,000,000.00	99,143,664.37	90,856,335.63
10018	Office For Resident Auditors	190,000,000.00	99,143,664.37	
14000200100	Directorate of Local Government Audit	243,100,000.00	232,236,194.55	10,863,805.45
10006	Directorate Of Local Government Audit Programmes	243,100,000.00	232,236,194.55	10,863,805.45
14000300101	Jigawa State Audit Service Commission	50,000,000.00	-	50,000,000.00
10042	Audit Service Service Commission Projects and Programmes	50,000,000.00		50,000,000.00
14700100100	Civil Service Commission	73,000,000.00	6,845,000.00	66,155,000.00
10007	Civil Service Commission (Special Expenditure)	73,000,000.00	6,845,000.00	66,155,000.00
14700200100	Local Government Service Commission	60,000,000.00	-	60,000,000.00
10008	Local Government Service Commission (Special Expenditure)	60,000,000.00		60,000,000.00
14800100100	State Independent Electoral Commission	249,500,000.00	248,694,559.20	805,440.80
10009	State Independent Electoral Commission Headquarters	249,500,000.00	248,694,559.20	805,440.80
16200100101	Ministry For Special Duties	76,600,000.00	34,665,500.00	41,934,500.00
10043	Special Duties Projects and Special Expenditure	76,600,000.00	45,221,250.00	31,378,750.00

16200200100	State Emergency Management Agency (SEMA)	7,292,300,000.00	2,716,775,630.00	4,575,524,370.00
10017	Emergency Response & Preparedness (Relief Materials & Interventions)	7,292,300,000.00	2,716,775,630.00	4,575,524,370.00
02	Economic Sector	339,720,364,130.00	192,545,023,070.24	102,711,858,059.76
21500100100	Ministry of Agriculture & Natural Resources	40,422,000,000.00	23,451,299,985.70	16,970,700,014.30
20005	Purchase Of Grains For Buffer Stock	250,000,000.00	54,491,852.55	195,508,147.45
20010	Agricultural Planning and Information System Development	10,000,000.00	8,955,000.00	1,045,000.00
20014	Field Crop Protection and Termite Control	100,000,000.00	780,000.00	99,220,000.00
20016	Fertilizer Procurement	200,000,000.00		200,000,000.00
20017	Crop Rehabilitation Programme	32,260,000,000.00	18,109,647,179.32	14,150,352,820.68
20018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	7,000,000,000.00	4,965,306,070.67	2,034,693,929.33
20020	Veterinary Clinics			-
20022	Disease Control and Eradication Scheme			-
20026	Livestock Investigation and Breeding Centres	167,000,000.00	154,640,496.88	12,359,503.12
20029	Artisan Fisheries Development			-
20030	Meat Inspection and Hygiene Promotion	80,000,000.00	75,709,529.21	4,290,470.79
20031	Avian Influenza Control Project			-
20033	Borehole - Based Minor Irrigation Scheme	300,000,000.00	79,219,857.07	220,780,142.93
20038	Agricultural Shows and Exhibitions	5,000,000.00	2,550,000.00	2,450,000.00
020048	establishment of Jigawa Agricultural Commodity Exchange	50,000,000.00		50,000,000.00
0215001111601	Jigawa Agricultural Transformation Agency (JATA)	7,159,000,000.00	2,091,506,039.65	5,067,493,960.35
020042	Agricultural Production and Production Project	1,600,000,000.00	372,678,900.00	1,227,321,100.00

020043	Agribusiness and Markets Projects	895,000,000.00	147,930,332.00	747,069,668.00
020044	Dairy and Livestock Competitiveness Institute	1,927,000,000.00		1,927,000,000.00
020045	Jigawa Agricultural Trade and Export Development Programme	310,000,000.00	1,362,500.00	308,637,500.00
020046	Commercial Irrigation Expansion Project	1,637,000,000.00	1,569,534,307.65	67,465,692.35
020047	Agricultural Transformation Infrastructures	790,000,000.00		790,000,000.00
21510200100	Jigawa State Agricultural & Rural Development Authority	11,615,500,000.00	668,262,276.00	10,947,237,724.00
20000	Agricultural Development and Extension (JARDA)	4,243,500,000.00	657,657,795.00	3,585,842,205.00
20002	Fadama III Development Project (World Bank)	3,500,000,000.00	10,604,481.00	3,489,395,519.00
20003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	670,000,000.00		670,000,000.00
20004	Agricultural Transformation Support Project (AfDB)	1,147,000,000.00		1,147,000,000.00
20007	Food & Nutrition (Agric-related) Programme	45,000,000.00		45,000,000.00
20008	Sasakawa Agricultural Support Projects	140,000,000.00		140,000,000.00
20015	Horticultural Crops Development	100,000,000.00		100,000,000.00
020040	Livestock Productivity and Resilience Support Project	70,000,000.00		70,000,000.00
20041	International Fund for Agricultural Development (IFAD)-Value Chain in Northern Nigeria Project	1,700,000,000.00		1,700,000,000.00
21511511500	Farmers And Herdsman Board	860,000,000.00	135,192,227.80	724,807,772.20
20032	Development Of Farm Settlement and Grazing Reserves	860,000,000.00	135,192,227.80	724,807,772.20
22000100100	Ministry of Finance	21,120,964,000.00	12,052,813,272.06	9,068,150,727.94

10020	Ministry of Finance SIFMIS Project & Treasury Computerization	240,000,000.00	28,369,902.06	211,630,097.94
10021	Ministry Of Finance (Special Expenditure)	765,000,000.00	143,998,370.00	621,001,630.00
20065	Ministry of Finance Incorporated Investment Fund	20,115,964,000.00	11,880,445,000.00	8,235,519,000.00
22000070010	Debt Management Unit	1,384,036,000.00	1,000,000,000.00	384,036,000.00
20077	Repayment of Contractual Liabilities	1,384,036,000.00	1,000,000,000.00	
022000700400	Directorate of Salary and Pension Administration	20,000,000.00		20,000,000.00
010037	Salary and Pension Administration (Special Expenditure)	20,000,000.00		20,000,000.00
22000800100	Jigawa State Internal Revenue Service	195,000,000.00	26,500,000.00	168,500,000.00
10022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	120,000,000.00	26,500,000.00	93,500,000.00
10023	Internal Revenue Service Security Documents	40,000,000.00		40,000,000.00
10024	Internal Revenue Service Stamp Duty Machine	35,000,000.00		35,000,000.00
22200100100	Ministry of Commerce, Industries and Cooperatives	7,887,420,000.00	3,808,673,962.82	4,078,746,037.18
20050	Business Development Support Services	239,440,000.00	149,130,000.00	90,310,000.00
20053	Maigatari Trade - Free Zone Project	2,925,000,000.00	534,491,698.31	2,390,508,301.69
20054	Major Markets Development	3,975,000,000.00	3,024,262,639.51	950,737,360.49
20055	Consumer Protection Committee Activities	106,400,000.00	85,849,125.00	20,550,875.00
20064	Tourism Promotion Activities	108,000,000.00	6,560,000.00	101,440,000.00
20066	Trade Fairs, Road Shows and Business Promotion Support	48,480,000.00	8,380,500.00	40,099,500.00
20067	Nigeria-Niger Economic and Trade Development Corridor	10,100,000.00		10,100,000.00
20070	Establishment of Industrial Cluster Layouts	220,000,000.00		220,000,000.00
20071	State Export Promotion Council Activities	255,000,000.00		255,000,000.00
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22200100200	Mineral Resources Development Agency	3,122,100,000.00	1,636,399,554.88	1,485,700,445.12
20062	Raw Materials Display Centre	648,100,000.00	638,110,211.08	9,989,788.92
20063	Solid Minerals Development	2,474,000,000.00	998,289,343.80	1,475,710,656.20
22200100300	State Investment Promotion Agency	323,300,000.00	277,028,353.00	46,271,647.00
20068	Investment Promotion / One-Stop-Shop Support Services	323,300,000.00	277,028,353.00	46,271,647.00
22700600100	Jigawa State Agency for Youth Empowerment and Employment	8,629,040,000.00	6,260,060,355.34	2,368,979,644.66
20056	Development and Support to Business Cooperatives for Economic Empowerment	763,000,000.00	587,000,000.00	176,000,000.00
20057	Development and Maintenance of Skills Acquisition Centers	2,759,900,000.00	1,990,000,000.00	769,900,000.00
20058	Micro Credit and Business Start-ups Support	2,086,140,000.00	1,617,460,355.34	468,679,644.66
20060	Agro-Processing Equipment Leasing	1,430,000,000.00	680,600,000.00	749,400,000.00
20061	Women and Youths Artisans and Skills Development Initiatives	1,590,000,000.00	1,385,000,000.00	205,000,000.00
023100100100	Ministry of Power and Energy	33,208,873,000.00	15,140,181,516.13	18,068,691,483.87
020105	Implementation of Renewable Energy Projects	1,900,000,000.00	970,644,733.57	929,355,266.43
020106	Energy Research and development	500,000,000.00	271,361,980.20	228,638,019.80
'020107	Constructions/Renovation of Energy Infrastructure (Grid and transmission Lines)	11,000,000,000.00	5,074,042,939.93	5,925,957,060.07
020108	Conversion of Streetlights to solar Power Energy	14,800,000,000.00	6,902,966,054.62	7,897,033,945.38
020111	Electrification/Solarizations of Governments /MDAs	691,873,000.00	206,814,753.28	485,058,246.72
20516	Provision of Street light in urban centres	2,817,000,000.00	763,074,954.53	2,053,925,045.47
020517	Dutse Street Lights	1,500,000,000.00	951,276,100.00	
23100200300	Rural Electricity Board	8,481,240,000.00	3,667,455,994.69	4,813,784,005.31
20100	New Rural Electrification Projects	62,500,000.00	36,936,272.74	25,563,727.26
20101	Completion Of Ongoing Electrification Projects	3,739,000,000.00	1,946,105,615.59	1,792,894,384.41

20102	Maintenance / Upgrading Of Existing Electrification Projects	3,429,740,000.00	1,566,768,329.59	1,862,971,670.41
20104	Electrification Projects Plants and Equipments	250,000,000.00	117,645,776.77	132,354,223.23
020109	Housing Estate Electrification Project	1,000,000,000.00		1,000,000,000.00
023100300100	Alternative Energy agency	2,335,300,000.00	1,512,934,016.70	2,335,300,000.00
060115	Bio-Mass and other Revenwable Energy Development	2,335,300,000.00	1,512,934,016.70	2,335,300,000.00
23400100100	Ministry of Works & Transport	134,223,838,130.00	105,892,550,482.34	28,331,287,647.66
20300	Construction Of Bridges and Major Culverts	3,692,000,000.00	1,093,089,191.95	2,598,910,808.05
20301	Upgrading Of Rural (Feeder) Roads	29,933,338,130.00	26,541,729,995.63	3,391,608,134.37
20302	Road and Other Projects Consultancies	3,500,000,000.00	1,345,592,462.55	2,154,407,537.45
20306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	300,000,000.00		300,000,000.00
20318	Girimbo - Gantsa - Sara Road	200,000,000.00		200,000,000.00
20324	State Capital Road Networks	10,000,000,000.00	7,830,162,408.62	2,169,837,591.38
20325	Construction of Township Roads	11,100,000,000.00	8,905,471,930.02	2,194,528,069.98
20328	Feeder Roads Project	23,900,000,000.00	23,898,624,301.07	1,375,698.93
20329	Dutse Airport Projects	950,000,000.00	553,821,118.09	396,178,881.91
20331	State Driving School	59,500,000.00	43,825,876.30	15,674,123.70
20332	Vehicle Inspection Office Operations	45,000,000.00	24,964,000.00	20,036,000.00
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20336	Farun Daba - Mait sani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	2,000,000,000.00	1,058,984,446.94	941,015,553.06
20338	Hadejia - Garun Gabas Road	6,500,000,000.00	4,244,841,817.63	2,255,158,182.37
20339	Maigatari - Babura Road	6,094,000,000.00	340,128,702.68	5,753,871,297.32
20341	Arbus - Girbobo - Garin Bukar Road	7,500,000,000.00	6,069,545,815.20	1,430,454,184.80

20342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	3,000,000,000.00	2,128,974,836.33	871,025,163.67
20343	Galadi - Turbus - Jarkasa - Kuka Yasku - Jajeri Road	50,000,000.00		50,000,000.00
20344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	6,000,000,000.00	5,645,902,216.17	354,097,783.83
20346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	6,900,000,000.00	6,880,708,210.01	19,291,789.99
20347	Upgrading of surface dressing to Asphalt Overlay	10,000,000,000.00	9,286,183,153.15	713,816,846.85
020349	Construction of Roads for the Government Institutions and Others	2,500,000,000.00	1,520,103,544.70	979,896,455.30
23400400100	Jigawa Roads Maintenance Agency	21,233,000,000.00	13,216,623,338.59	8,016,376,661.41
20322	Special Roads Routine Maintenance	20,133,000,000.00	12,213,367,158.12	7,919,632,841.88
20323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	600,000,000.00	559,427,301.15	40,572,698.85
20326	Maintenance of Township Roads	500,000,000.00	443,828,879.32	56,171,120.68
23400900100	Fire Service Directorate	592,000,000.00	82,879,367.23	509,120,632.77
10012	Procurement Of Fire Fighting Vehicles and Equipment	580,000,000.00	80,700,729.13	499,299,270.87
10013	State Fire Service Headquarter	12,000,000.00	2,178,638.10	9,821,361.90
23800100100	Ministry of Budget and Economic Planning	1,525,000,000.00	577,760,150.00	947,239,850.00
10025	Social and Economic Studies Research	5,000,000.00		5,000,000.00
10026	Budget Computerization and SIFMIS Project	85,000,000.00		85,000,000.00
10028	Sustainable Development Goals Coordination and Monitoring	550,000,000.00	7,144,150.00	542,855,850.00
10029	SOCU State Social Register Development and Maintenance	500,000,000.00	500,000,000.00	-

10031	Food and Nutrition Programme (Co-Ordination and Monitoring)	10,000,000.00	1,340,000.00	8,660,000.00
10032	Budget Special Expenditure	100,000,000.00	20,000,000.00	80,000,000.00
10033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	50,000,000.00	35,076,000.00	14,924,000.00
10045	JCARES Project Coordination	225,000,000.00	14,200,000.00	210,800,000.00
23800100301	Jigawa State Residents Identity Management Agency (JISRIMA)	600,000,000.00	330,673,424.38	269,326,575.62
10047	JISRIMA Projects & programmes	600,000,000.00	330,673,424.38	269,326,575.62
23800100401	Jigawa State Social Investment Program Agency (JSSIIPA)	100,000,000.00	-	100,000,000.00
10030	Social Investment Programs Support & Coordination	100,000,000.00		100,000,000.00
23800200100	Jigawa State Bureau of Statistics (JSBS)	450,000,000.00	144,437,824.04	305,562,175.96
10027	Statistical Surveys and Publications	450,000,000.00	144,437,824.04	305,562,175.96
25200100100	Ministry of Water Resources	3,813,500,000.00	1,326,320,189.47	2,487,179,810.53
20421	Greater Dutse Water Supply Scheme	1,172,000,000.00	317,861,876.96	854,138,123.04
20422	Rehabilitation Of Existing Dams	62,000,000.00	61,475,812.51	524,187.49
20423	Hydro-Metrological Stations	20,000,000.00	3,000,000.00	17,000,000.00
20426	Water Sector Policy Planning, Monitoring and Evaluation	394,000,000.00		394,000,000.00
20430	Integrated Water Sanitation Policy and Implementation of Initiatives	5,000,000.00		5,000,000.00
20431	Improvement of Water Supply and Quality Control	27,500,000.00	3,982,500.00	23,517,500.00
020433	World Bank Assisted Sustainable Power and Irrigation Project	2,000,000,000.00	940,000,000.00	1,060,000,000.00
020434	Water Sector WASH Sustainability Plan Implementation	133,000,000.00		133,000,000.00
25210200100	Jigawa state Water Board	2,349,714,000.00	1,143,528,553.59	1,206,185,446.41
20413	Shuwarin Water Supply Scheme	20,000,000.00		20,000,000.00

20414	Water Supply To New Layouts and Low Cost Housing Estates.	600,000,000.00		600,000,000.00
20415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	489,700,000.00	354,467,269.63	135,232,730.37
20416	Rehabilitation Of Existing Urban Water Supply Schemes	536,351,538.33	513,084,583.57	23,266,954.76
20417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	80,000,000.00		80,000,000.00
20420	FGN-Supported 3rd-National Urban Water Sector Reform Program	20,000,000.00		20,000,000.00
20424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	10,000,000.00		10,000,000.00
20425	Reinforcement Of Kazasure Regional Water Supply Schemes	10,000,000.00		10,000,000.00
20429	Construction of New Solar Scheme in Urban Towns	240,000,000.00	121,079,106.51	118,920,893.49
20432	Conversion of Existing Motorize Boreholes & other Facilities to Solar powered schemes	100,000,000.00		100,000,000.00
020435	Provision of water Supply Projects to Government Institutions/MDAs	243,662,461.67	154,897,593.88	88,764,867.79
25210300100	Rural Water Supply and Sanitation Agency	4,380,600,000.00	2,445,039,291.25	1,935,560,708.75
20400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	730,900,000.00	684,206,861.43	46,693,138.57
20401	Rural Water Supply Projects	2,736,800,000.00	1,616,637,172.99	1,120,162,827.01
20402	Food and Nutrition (Water & Sanitation Related) Programmes	20,000,000.00		20,000,000.00
20403	Water Sanitation and Hygiene Promotion	342,900,000.00	53,476,059.29	289,423,940.71
20427	PE-WASH Programme and Projects	400,000,000.00		400,000,000.00
020435	Provision of water Supply Projects to Government Institution?MDAs	150,000,000.00	90,719,197.54	59,280,802.46
25210400100	Small Town Water Supply Agency	2,701,420,000.00	2,699,870,140.37	1,549,859.63

20404	Rehabilitation Of Existing Small Towns Water Supply Schemes	773,820,000.00	772,544,690.44	1,275,309.56
20406	Reinforcement Of Trunk Mains and Improvement Of Reticulations			-
20408	Installation Of Solar Based Power Plants	1,833,000,000.00	1,832,725,449.93	274,550.07
20411	STOWA Water Supply Inventory, Planning, and M & E Activities	94,600,000.00	94,600,000.00	-
20412	Power Connection To Water Supply Schemes			-
025505500101	Ministry for Livestock	1,740,310,000.00	9,503,000.00	1,730,807,000.00
022026	Livestock Investigation and Breeding Centres	1,740,310,000.00	9,503,000.00	100,000,000.00
26000100100	Ministry of Land , Housing, Urban Development & Regional Planning	4,876,000,000.00	1,655,601,737.40	3,220,398,262.60
20501	Commissioners Residences (G-9 Quarters)	1,315,000,000.00	1,256,780,111.70	58,219,888.30
20518	Land and Property Compensation	2,325,000,000.00		2,325,000,000.00
20519	Systematic Land Registration and Land Management Information System	200,000,000.00	29,912,933.37	170,087,066.63
20520	Development Of Layouts and Acquired Lands	50,000,000.00		50,000,000.00
20521	Aerial Photography and Mapping	32,000,000.00		32,000,000.00
20522	Acquisition Of Lithographic and Survey Equipment	359,000,000.00	181,933,200.30	177,066,799.70
20523	Ministry Of Lands Headquarters and Zonal Land Registries	225,000,000.00	182,503,682.03	42,496,317.97
20526	Establishment of GIS Unit	190,000,000.00	4,471,810.00	185,528,190.00
20529	Development and Renovations of Government Buildings and Other Structures	120,000,000.00		120,000,000.00
20530	Development of Regional Master Plan	60,000,000.00		60,000,000.00
26000200100	Jigawa State Housing Authority	14,661,000,000.00	10,488,421,737.04	4,172,578,262.96
20502	Low Cost Housing Scheme	125,000,000.00	28,814,568.00	96,185,432.00
20503	Commercial Low-cost Housing Scheme	14,536,000,000.00	10,459,607,169.04	4,076,392,830.96
26000300100	Urban Development Board	615,000,000.00	79,520,881.73	535,479,118.27

20511	Development of Master Plan For Urban Centres	75,000,000.00	30,517,186.00	44,482,814.00
20513	Urban Development Engineering Workshop, Equipment and Materials	80,000,000.00		80,000,000.00
20515	Urban Development Plants & Development Control Equipment and Materials	320,000,000.00	49,003,695.73	270,996,304.27
20528	Urban Centres Layout Development	140,000,000.00		140,000,000.00
26000400100	Dutse Capital Development Authority (DCDA)	479,245,000.00	478,109,970.52	1,135,029.48
20514	State Capital Development Projects	479,245,000.00	478,109,970.52	1,135,029.48
03	LAW & JUSTICE	4,303,750,000.00	1,004,437,436.13	3,299,312,563.87
31800500100	High Court of Justice	1,966,000,000.00	616,364,400.27	1,349,635,599.73
20504	High Court Judge Houses	262,000,000.00		262,000,000.00
40002	Magistrate Courts and Other Court Buildings (Rehabilitation)	518,000,000.00	16,075,847.34	501,924,152.66
40003	High Court Of Justice (Special Expenditure)	1,186,000,000.00	600,288,552.93	585,711,447.07
31800600100	Sharia Court of Appeal	1,700,000,000.00	142,631,208.81	1,557,368,791.19
20509	Renovation Of Shari'a Courts Residences	375,000,000.00	123,891,158.81	251,108,841.19
40004	Sharia Courts Structures	210,000,000.00		210,000,000.00
40005	Sharia Court Of Appeal	1,115,000,000.00	18,740,050.00	1,096,259,950.00
31801100100	Judicial Service Commission	240,000,000.00	86,723,610.00	153,276,390.00
40001	Judicial Service Commission Headquarters	240,000,000.00	86,723,610.00	153,276,390.00
32600100100	Ministry of Justice	347,750,000.00	155,756,378.57	191,993,621.43
40007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	347,750,000.00	155,756,378.57	191,993,621.43
32600200200	Justice Sector and Law Reform Commission	50,000,000.00	2,961,838.48	47,038,161.52
40008	Community Law Centres	50,000,000.00	2,961,838.48	47,038,161.52

04	Social Sector	196,776,488,000.00	105,196,809,211.76	94,247,106,240.30
51400100100	Ministry of Women Affairs & Social Development	4,688,787,000.00	1,629,147,052.52	3,059,639,947.48
60300	Women Development Programme	716,287,000.00	48,066,455.00	668,220,545.00
60301	Reformatory School K/Hausa / Orphanage Homes	33,000,000.00	29,315,085.94	3,684,914.06
60302	Child Development Programme	30,000,000.00	25,091,500.00	4,908,500.00
60304	Planning Research & Statistics for Women and Social Development	10,500,000.00	700,000.00	9,800,000.00
60306	V V F Hostel Jahun	14,000,000.00		14,000,000.00
60308	Hospital-Based & Zonal Social Welfare Operations	200,000,000.00	188,110,030.77	11,889,969.23
60314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000.00	9,328,000.00	672,000.00
60320	World Bank Assisted Nigeria for Women Project	3,600,000,000.00	1,304,535,980.81	2,295,464,019.19
60321	Social Protection/Security Programmes	75,000,000.00	24,000,000.00	51,000,000.00
51400100200	Jigawa State Rehabilitation Board	2,040,000,000.00	1,833,802,084.05	206,197,915.95
60310	Social Assistance & Social Welfare Program Activities	1,782,000,000.00	1,660,015,360.00	121,984,640.00
60311	Social Rehabilitation Programme Activities	258,000,000.00	173,786,724.05	84,213,275.95
51700100100	Ministry of Basic Education	25,598,050,000.00	13,243,881,187.87	12,354,168,812.13
60050	Girls Child Education Programme - (GCEP)	235,000,000.00	91,226,250.00	143,773,750.00
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,186,500,000.00	1,090,754,549.67	95,745,450.33
60052	Construction of Schools and Other Institutional Buildings	2,000,000,000.00	1,256,106,772.64	743,893,227.36
60053	Procurement of ICT Equipment for Basic Education Schools	410,000,000.00	83,533,554.19	326,466,445.81
60054	Basic Education Teacher Capacity Development	335,000,000.00	201,033,600.00	133,966,400.00

60055	Basic Education Sector Planning Research & Statistics	1,796,550,000.00	862,051,722.23	934,498,277.77
60325	Others Partners Support to Basic Education	60,000,000.00	9,760,000.00	50,240,000.00
060329	Jigawa Unite -New globe project for education digital Learning	18,675,000,000.00	9,501,751,765.14	9,173,248,234.86
060332	Implementation of Education student Care Programme	900,000,000.00	147,662,974.00	752,337,026.00
51700100200	State Universal Basic Education Board (SUBEB)	16,076,000,000.00	12,012,281,520.81	4,063,718,479.19
60002	Basic Education Provision Primary & Junior Secondary Structures	9,441,000,000.00	8,355,962,019.17	1,085,037,980.83
60004	Basic Education teacher Quality Improvement Activities	442,000,000.00		442,000,000.00
60005	Basic Education Rehabilitation & Major maintenance of Primary and Junior Secondary school Structure	1,000,000,000.00	794,190,708.04	205,809,291.96
60006	Islamic / Quranic Education for Primary & Junior Secondary Schools	647,500,000.00	353,268,004.42	294,231,995.58
60007	Procurement of Instructional Materials	461,600,000.00	205,036,215.96	256,563,784.04
60008	Basic Education Food and Nutrition Food and Nutrition Interventions and Support	10,000,000.00		10,000,000.00
60010	UBEC Basic Education Special Intervention Programme (Capacity Building)	670,400,000.00		670,400,000.00
60039	Special (Basic Education Programme)	205,800,000.00	50,691,450.00	155,108,550.00
60043	Procurement of ICT Equipment for Basic Education Development	160,000,000.00	39,838,762.51	120,161,237.49
60044	Basic Education School Furniture Procurement & Report	537,700,000.00		537,700,000.00
60048	Word Bank Supported Better Education Service Delivery for All (BESDA) Project	2,300,000,000.00	2,213,294,360.71	86,705,639.29

060049	Basic Education Open Defecation Free Project	150,000,000.00		150,000,000.00
060315	Girls Child education Programme	50,000,000.00		50,000,000.00
51700100300	Agency for Nomadic Education	650,950,000.00	460,644,703.84	190,305,296.16
60011	Nomadic Basic Education Projects (Structures and Facilities)	370,000,000.00	224,549,391.34	145,450,608.66
60012	Nomadic Basic Education (Furniture and Instructional Materials)	280,950,000.00	236,095,312.50	44,854,687.50
51700100400	Agency for Mass Education	338,939,000.00	338,544,343.02	394,656.98
60032	Adult Mass Literacy Programme	105,600,000.00	105,554,486.77	45,513.23
60034	Basic and Post Literacy Remedial & Continuing Education	233,059,000.00	232,989,856.25	69,143.75
60035	Women Vocational Education Centres	280,000.00		280,000.00
51700100601	Jigawa State Tsangaya Board	2,654,000,000.00	465,347,684.84	2,188,652,315.16
60324	Tsangaya Development Projects	2,654,000,000.00	465,347,684.84	2,188,652,315.16
51700100700	Library Board	38,000,000.00	25,911,773.32	12,088,226.68
60033	Development of Libraries	38,000,000.00	25,911,773.32	12,088,226.68
51700200100	Ministry of Higher Education, Science & Technology	40,144,000,000.00	11,078,147,651.69	29,065,852,348.31
60014	Development and Maintenance of Senior Secondary School Structures and Facilities	15,064,000,000.00	1,343,404,212.86	13,720,595,787.14
60015	Procurement Schools Furniture for Senior Secondary Schools	2,305,000,000.00	550,437,327.93	1,754,562,672.07
60016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	2,230,000,000.00	1,777,371,005.46	452,628,994.54
60017	Ministry of Education Headquarter & zonal office	10,000,000.00	9,437,000.00	563,000.00
60045	Education Sector Planning, Research & Statistics	430,000,000.00	269,387,333.75	160,612,666.25

60046	Senior Secondary Teacher Capacity Development	0.00				-
60317	Girls Child Education Programme (GCEP)	5,000,000.00				5,000,000.00
60322	Adolescent Girls Initiative for Learning & Empowerment (World Bank Counterpart Fund)	8,000,000,000.00		48,982,810.00		7,951,017,190.00
060332	Implementation of Education student Care Programme	100,000,000.00		3,000,000.00		97,000,000.00
060335	establishment for the Education Centre of excellent	12,000,000,000.00		7,076,127,961.69		4,923,872,038.31
51700200300	Dutse Model / Capital School	178,000,000.00		56,500,000.00		121,500,000.00
60018	Dutse Model & Capital Schools Projects	178,000,000.00		56,500,000.00		121,500,000.00
51700200400	Bamaina Academy	179,000,000.00		4,401,640.00		174,598,360.00
60009	Bamaina Academy Projects	179,000,000.00		4,401,640.00		174,598,360.00
51700200500	Science & Technical Education Board	4,008,501,000.00		1,812,301,512.73		2,196,199,487.27
60019	Science and Technical Schools Structures and Facilities	1,936,501,000.00		6,337,000.00		1,930,164,000.00
60020	Procurement Schools Furniture for Science, Technical and Vocational Schools	202,000,000.00		46,426,232.64		155,573,767.36
60021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	30,000,000.00				30,000,000.00
60022	Establishment / Upgrading of Science, Technical & Vocational Schools	1,785,000,000.00		1,759,538,280.09		25,461,719.91
60316	Girls Child Education Policy Programme	55,000,000.00				55,000,000.00
51700200600	Islamic Education Bureau	1,806,050,000.00		1,140,811,119.75		665,238,880.25
60023	Senior Secondary Islamic/Quaranic Education School Programme (Structures & Facilities)	1,705,550,000.00		1,077,051,184.75		628,498,815.25
60036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	98,500,000.00		63,759,935.00		34,740,065.00

60318	Girls Child Education Programme (GCE)	2,000,000.00		2,000,000.00
51700200800	Jigawa State Scholarship Board	11,095,000,000.00	5,056,067,938.23	6,038,932,061.77
10005	Special Expenditure (Scholarship Board)	11,095,000,000.00	5,056,067,938.23	6,038,932,061.77
51700200900	Sule Lamido University	11,401,000,000.00	6,611,358,319.23	4,789,641,680.77
60031	Sule Lamido University Kafin Hausa (Projects and Programmes)	11,401,000,000.00	6,611,358,319.23	4,789,641,680.77
51700201000	Jigawa State Polytechnic	1,105,600,000.00	1,104,643,888.87	956,111.13
60027	Jigawa State Polytechnic Projects	1,105,600,000.00	1,104,643,888.87	956,111.13
51700201100	Binyaminu Usman Polytechnic, Hadejia	1,591,500,000.00	650,087,594.40	941,412,405.60
60030	Binyaminu Usman Polytechnic Programmes	1,591,500,000.00	650,087,594.40	941,412,405.60
51700201200	Jigawa State Polytechnic for Information and Communication Technology	489,000,000.00	277,725,199.54	211,274,800.46
60029	Institute For Information Technology Projects	489,000,000.00	277,725,199.54	211,274,800.46
51700201300	Jigawa State College of Education	1,370,400,000.00	1,369,003,622.12	1,396,377.88
60025	College Of Education (Projects and Programmes)	1,370,400,000.00	1,369,003,622.12	1,396,377.88
51700201400	Jigawa State College of Education and Legal Studies	1,727,700,000.00	1,491,542,812.09	236,157,187.91
60028	College Of Islamic Legal Studies Programmes	1,727,700,000.00	1,491,542,812.09	236,157,187.91
51700201500	Jigawa State College of Remedial Studies	513,000,000.00	507,719,115.56	5,280,884.44
60041	Jigawa State College of Remedial Studies Projects & Programmes	513,000,000.00	507,719,115.56	5,280,884.44
051700201601	Jigawa state Information Technology and Digital economy agency	1,992,400,000.00	815,676,170.54	1,500,000,000.00
060323	Development of State Digital Economy - Project & Programs	1,992,400,000.00	815,676,170.54	1,500,000,000.00
051700201701	Jigawa State senior Secondary Education board (JSSSEB)	4,336,000,000.00	4,117,590,396.52	3,496,000,000.00

060014	Development and Maintenance of Senior Secondary School Structures and Facilities	3,446,000,000.00	3,788,479,146.52	2,946,000,000.00
060327	Senior Secondary Education Projects and Programmes	890,000,000.00	329,111,250.00	550,000,000.00
051700201801	Jigawa state Education Resources Agency (JSERD)	100,000,000.00	96,241,345.00	121,500,000.00
060326	Procurement of Instructional Materials, Laboratory Equipment	61,000,000.00	84,500,595.00	82,500,000.00
060328	Education Human Resources Capacity Development	39,000,000.00	11,740,750.00	39,000,000.00
051700201901	Khadija University majia	1,100,000,000.00	9,819,540.00	39,000,000.00
	Khadija University Majia (project and Programmes)	1,100,000,000.00	9,819,540.00	39,000,000.00
51700300200	Jigawa State Educational Quality Assurance Agency (JISEQAA)	462,510,000.00	218,226,023.88	244,283,976.12
60040	State Educational Inspectorate and Monitoring Unit Programme	462,510,000.00	218,226,023.88	244,283,976.12
51700400401	Agency for Teachers Training and Education Leadership	235,000,000.00	230,373,946.00	4,626,054.00
60046	Senior Secondary Teacher Capacity Development	235,000,000.00	230,373,946.00	4,626,054.00
52100100100	Ministry of Health	22,077,150,000.00	11,582,506,325.87	10,494,643,674.13
60204	Establishment Of Operational Research Unit	5,830,000.00		5,830,000.00
60211	Malaria Control Booster Programme	102,000,000.00	58,123,000.00	43,877,000.00
60212	HIV / AIDS Control Complementary Programme	15,000,000.00		15,000,000.00
60213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000.00		30,000,000.00
60216	Health Management Information Dbase Development	115,000,000.00		115,000,000.00
60218	Improvement Of General Hospitals	7,544,000,000.00	5,565,865,137.86	1,978,134,862.14
60219	Ophthalmic Unit In Some General Hospitals			-

60220	Psychiatric Hospital Kazaure	300,000,000.00	160,761,460.27	139,238,539.73
60221	Primary Eye Care Onchocerciasis	50,000,000.00	29,975,000.00	20,025,000.00
60222	Jigawa State Drug Management Agency (JIMSO)	10,000,000.00		10,000,000.00
60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,398,820,000.00	1,274,323,166.12	124,496,833.88
60225	Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000.00	1,168,918,701.17	31,081,298.83
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,889,500,000.00	312,000,000.00	3,577,500,000.00
60234	Infectious Diseases Hospital	50,000,000.00		50,000,000.00
60239	Development of Planning Preventive Unit	37,000,000.00	36,730,000.00	270,000.00
60241	Health System Strengthen Fund	115,000,000.00	64,375,000.00	50,625,000.00
60242	Dialysis & Oncology Operational Units	715,000,000.00	713,278,700.75	1,721,299.25
60330	Establishment of Crayon Oxygen Plant	3,000,000,000.00	660,648,323.98	2,339,351,676.02
60331	Establishment of Diagnostic and Cardiac Centre Dutse	3,000,000,000.00	1,500,398,952.39	1,499,601,047.61
60333	Implementation of Health Student Care Programme	500,000,000.00	37,108,883.33	462,891,116.67
52100300100	Primary Health Care Development Agency	19,316,260,000.00	18,204,848,715.04	1,111,411,284.96
60201	Upgrading Of Primary Health Centres	2,062,000,000.00	1,968,805,635.51	93,194,364.49
60202	Primary Health Care Programmes / Projects	788,260,000.00	12,337,650.00	775,922,350.00
60203	PHCD Health System Programmes	25,000,000.00		25,000,000.00
60207	Supplementary Immunization Activities	91,000,000.00		91,000,000.00
60208	Food and Nutrition (Health) Programme Activities	50,000,000.00		50,000,000.00
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	-		-
60235	Family Planning Services	-		-

60236	Development of Ward-level Facilities for Basic Healthcare Provision	-	-	-
60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	100,000,000.00	36,594,000.00	63,406,000.00
060334	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	16,200,000,000.00	16,187,111,429.53	12,888,570.47
52110400100	Office of the Provost, College of Nursing Science	1,588,000,000.00	568,769,422.60	1,019,230,577.40
60228	College Of Nursing & Midwifery B/Kudu	171,000,000.00	117,443,580.37	53,556,419.63
60230	School Of Nursing Hadejia	1,164,000,000.00	203,483,770.83	960,516,229.17
60231	School of Midwifery Babura Projects	253,000,000.00	247,842,071.40	5,157,928.60
52110600100	College of Health Science and Technology Jahun	612,000,000.00	525,208,468.00	86,791,532.00
60229	School Of Health Technology Jahun	612,000,000.00	525,208,468.00	86,791,532.00
52111600100	Rasheed Shekoni Specialist Hospital	20,000,000.00	-	20,000,000.00
60224	Rasheed Shekoni Specialist Hospital, Dutse	20,000,000.00		20,000,000.00
52300100100	Ministry of Information Youths, Sports and Culture	429,450,000.00	427,524,906.84	1,925,093.16
10100	Public Enlightenment and Information Equipment	99,450,000.00	99,201,812.05	248,187.95
10101	Social Re-Orientat ion & Mobilization	79,000,000.00	78,274,302.81	725,697.19
10111	Fanisau NYSC Permanent Orientation Camp	251,000,000.00	250,048,791.98	951,208.02
10113	Nutrition Intervention (Information Related Activities)			-
52300200100	History and Culture Bureau	29,000,000.00	7,762,000.00	21,238,000.00
10105	Archives and Reference Library	8,000,000.00	3,560,000.00	4,440,000.00
10106	Open Air Theatre Dutse	10,000,000.00		10,000,000.00
10107	Development Of Historical Sites	5,000,000.00		5,000,000.00
10112	Arts, Exhibition and Multimedia Censorship	6,000,000.00	4,202,000.00	1,798,000.00
52300300100	Jigawa State Television	186,750,000.00	92,774,221.84	93,975,778.16

10103	Jigawa State Broadcasting Corporation (Television)	186,750,000.00	92,774,221.84	93,975,778.16
52300400100	Jigawa State Broadcasting Corporation (Radio)	1,018,200,000.00	503,468,882.67	514,731,117.33
10102	Jigawa State Broadcasting Corporation (Radio)	1,018,200,000.00	503,468,882.67	514,731,117.33
52300500100	Jigawa State Printing Press	300,000,000.00	255,478,217.11	44,521,782.89
10104	Government Printing Press	300,000,000.00	255,478,217.11	44,521,782.89
52300700100	Jigawa State Sports Council	508,000,000.00	227,069,119.99	280,930,880.01
10108	Stadium and Sports Development	428,000,000.00	202,191,567.66	225,808,432.34
10109	Improvement Of Hadejia Township Stadium	80,000,000.00	24,877,552.33	55,122,447.67
53500100100	Ministry of Environment and Climate Change	25,074,390,000.00	16,683,343,289.59	8,391,046,710.41
60100	Forest Nurseries Development and Production Of Seedlings	75,000,000.00		75,000,000.00
60101	Forest Shelterbelt and Natural Forest Reserve Development	40,000,000.00		40,000,000.00
60102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)			-
60103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)			-
60104	Environmental Research and Data Base Development	5,000,000.00		5,000,000.00
60105	Second Forestry Project Structures & Facilities			
60107	Natural Lakes Conservation	80,000,000.00	12,957,658.45	67,042,341.55
60108	Nature Conservation Programme	120,000,000.00	119,458,612.47	541,387.53
60111	Pollution Control Program	143,700,000.00	94,915,171.18	48,784,828.82
60112	Dutse Erosion Control	246,500,000.00	16,875,000.00	229,625,000.00

60116	Flood and Erosion Control Projects / Structure	5,945,090,000.00	3,046,699,961.35	2,898,390,038.65
60117	World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	13,555,100,000.00	13,328,769,519.36	226,330,480.64
60118	Mitigation and Adaptation of Climate Change	108,000,000.00	7,155,000.00	100,845,000.00
60120	Implementation of Rural Access and Mobility Project (RAMP)	2,000,000,000.00	56,512,366.78	1,943,487,633.22
60121	Environmental and Climate Change Action Plan (ECCP)	2,300,000,000.00		2,300,000,000.00
				-
53501600100	Jigawa State Environmental Protection Agency (JISEPA)	355,901,000.00	229,779,957.60	126,121,042.40
60110	Environmental Health & Sanitation Services	323,901,000.00	229,779,957.60	94,121,042.40
60113	Flood and Erosion Control Projects / Maintenance	32,000,000.00		32,000,000.00
55100100100	Ministry Of Local Government	5,438,000,000.00	1,242,759,019.00	4,195,240,981.00
10004	Ministry For Local Government Special Expenditure and Projects	5,397,000,000.00	1,242,759,019.00	4,154,240,981.00
20510	Community & Self-Help Development Support	41,000,000.00		41,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

INVENTORIES

NOTE 21

NOTE	INVENTORIES	INVENTORIES/MDAs	LOCATIONS	2025		2024	
				N		N	
	ENGINEERING STORES			3,208,325,011.64		2,307,229,011.64	
		JIRMA	962,497,503.49				
		MIN. OF WORKS	641,665,002.33				
		R.E.B	1,122,913,754.07				
		MINISTRY OF POWER	320,832,501.16				
		MIN. OF AGRIC	139,411,457.64				
		JARDA	21,004,792.94				
	MEDICAL STORES			10,180,490,419.68		5,114,384,419.90	
		Gen. Hospital Hadejia	1,018,049,041.97				
		Gen. Hospital Kazaure	1,221,658,850.36				
		General Hospital Dutse	1,323,463,754.56				
		General Hospital Birnin-Kudu	2,036,098,083.94				
		General Hospital Ringim	203,609,808.39				
		General Hospital Babura	3,563,171,646.89				
		General Hospital Gumel	305,414,712.59				
		General Hospital Birniwa	509,024,520.98				
	INDUSTRIAL & CHEMICAL STORES			789,754,214.00		565,789,213.20	
		Jigawa State Polytechnic (Science Lab. Dept)	89,845,231.00				
		Min. of Water Resources	699,908,983.00				
	FUEL & LUBRICANTS			245,895,688.20		235,669,411.20	
		REB	51,402,064.20				
		JIRMA	89,258,479.00				
		OFFICE OF THE HEAD OF CIVIL SERVICE	105,235,145.00				
	AGRICULTURAL INPUTS			6,568,895,458.21		4,568,965,547.21	
		Ministry of Agric	1,714,772,000.21				
		Jigawa Agricultural Transformation Agency (JATA)	4,854,123,458.00				
	FARM STOCK			7,892,456,214.00		652,354,002.31	
		JARDA	7,892,456,214.00				
21	SCHOLASTIC MATERIALS			3,856,245,456.15		2,745,221,456.15	

	Ministry of Higher Education	1,349,685,909.65		
	Ministry of Basic Education	1,156,873,636.85		
	Agency for Mass Education	385,624,545.62		
	Agency for Normadic Education	771,249,091.23		
	Islamic Education Bureau (IEB)	192,812,272.81		
STATIONERIES STORES			558,897,471.11	457,482,741.11
	MDAs	558,897,471.11		
PRINTED MATERIALS			997,254,568.40	899,784,526.30
	Jigawa State Printing Press	997,254,568.40		
BUILDING MATERIALS			489,654,845.00	328,441,726.25
	Jigawa State Housing Authority	489,654,845.00		
PROPERTY HELD FOR SALE				
			3,689,478,554.22	3,586,774,554.22
OTHER STOCK	Jigawa State Housing Authority (Mass Housing Program)	3,689,478,554.22		
			2,598,954,256.14	2,468,954,256.14
WORK-IN-PROGRESS	Jigawa State Housing Authority (Mass Housing Program)	2,598,954,256.14		
			9,854,125,891.00	8,587,492,338.13
	Jigawa State Housing Authority (Mass Housing Program)	9,854,125,891.00		
TOTAL		50,930,428,047.75	50,930,428,047.75	32,518,543,203.76

**JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 22

RECEIVABLES

NOTE	DESCRIPTION	2025		2024	
		Release from 5% CSR	N	N	N
	Directorate of Economic Empowerment		6,361,982,691.50		3,631,954,000.00
01/02/2025	5% CSR Release for Empowerment	100,000,000.00			
01/02/2025	5% CSR Release for Empowerment	10,239,118.17			
01/02/2025	5% CSR Release for Empowerment	14,525,353.95			
30/4/2025	5% CSR Release for Empowerment	60,000,000.00			
05/12/2025	5% CSR Release for Empowerment	500,000,000.00			
05/12/2025	5% CSR Release for Empowerment	500,000,000.00			
05/12/2025	5% CSR Release for Empowerment	189,391,913.90			
05/12/2025	5% CSR Release for Empowerment	500,000,000.00			
05/12/2025	5% CSR Release for Empowerment	313,902,251.36			
17/6/2025	5% CSR Release for Empowerment	120,000,000.00			
08/01/2025	5% CSR Release for Empowerment	300,000,000.00			
09/07/2025	5% CSR Release for Empowerment	322,424,892.07			
09/07/2025	5% CSR Release for Empowerment	500,000,000.00			
10/02/2025	5% CSR Release for Empowerment	403,960,524.13			
10/02/2025	5% CSR Release for Empowerment	500,000,000.00			
10/02/2025	5% CSR Release for Empowerment	500,000,000.00			
10/06/2025	5% CSR Release for Empowerment	120,000,000.00			
20/12/2025	5% CSR Release for Empowerment	500,000,000.00			
20/12/2025	5% CSR Release for Empowerment	407,538,637.92			
20/12/2025	5% CSR Release for Empowerment	500,000,000.00			
	Total	6,361,982,691.50	6,361,982,691.50		3,631,954,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31st DECEMBER, 2025

SUPPLEMENTARY NOTE 25.1

PROPERTY, PLANT AND EQUIPMENT

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Bal. B/F 1 January 2025	152,879,272,761.23	167,209,391,946.45	36,985,730,083.09	9,010,869,031.89	2,040,780,142.70	9,848,426,213.90	377,974,470,179.26
Additions during the year	80,093,641,439.29	222,300,748,505.48	10,381,057,239.86	2,455,616,022.80	4,451,120,832.35	12,685,223,020.49	332,367,407,060.27
Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassification	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bal. C/F 31 December 2025	232,972,914,200.52	389,510,140,451.93	47,366,787,322.95	11,466,485,054.69	6,491,900,975.05	22,533,649,234.39	710,341,877,239.53
DEPRECIATION							
Bal. B/F 1 January 2025	18,354,263,450.20	32,165,998,759.38	14,079,384,050.73	9,226,430,902	1,956,512,280	10,445,114,980	86,227,704,422.99
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	4,659,458,284.01	19,475,507,022.60	4,736,678,732.30	2,293,297,010.94	1,622,975,243.76	4,506,729,846.88	37,294,646,140
Bal. C/F 31 December 2025	23,013,721,734.21	51,641,505,781.98	18,816,062,783.03	11,519,727,913.34	3,579,487,523.79	14,951,844,827.13	123,522,350,563.47
IMPAIRMENT							
Bal. B/F 1 January 2025	16,028,671,038.05	16,617,851,271.59	1,645,524,792.58	2,007,483,120.03	151,705,545.36	1,187,808,047.93	37,639,043,815.54
Charge for the year	42,004,682,071.96	6,115,037,425.27	2,368,339,366.15	1,213,675,033.83	324,595,048.75	1,126,682,461.72	53,153,011,407.69
Bal. C/F 31 December 2025	58,033,353,110.01	22,732,888,696.86	4,013,864,158.73	3,221,158,153.86	476,300,594.12	2,314,490,509.65	90,792,055,223.23
NET BOOK VALUE							
AT 31 December 2025	151,925,839,356.30	315,135,745,973.09	24,536,860,381.20	(3,274,401,012.51)	2,436,112,857.15	5,267,313,897.61	496,027,471,452.83
AT 31 December 2024	152,879,272,761.23	167,209,391,946.45	36,985,730,083.09	9,010,869,031.89	2,040,780,142.70	9,848,426,213.90	377,974,470,179.26

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 26.1

INVESTMENT PROPERTY

FIXED ASSETS - PPE	LAND AND BUILDING	INFRASTRUCTURE	PLANT AND MACHINERY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
COST							
Balance B/F 1 January 2025	180,528,736,052.52	15,108,669,479.88	11,877,300,057.30	7,738,497,863.83	6,459,338,809.88	7,779,400,127.10	229,491,942,390.51
Additions during the year	36,105,747,210.50	4,532,600,843.96	1,187,730,005.73	3,095,399,145.53	3,229,669,405	1,368,535,934.00	49,519,682,544.67
Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassification	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance C/F 31 December 202	216,634,483,263.02	19,641,270,323.84	13,065,030,063.03	10,833,897,009.36	9,689,008,214.82	9,147,936,061.10	279,011,624,935.18

DEPRECIATION

Balance B/F 1 January 2025	8,187,145,938.73	1,777,188,047.19	3,822,970,121.78	5,711,494,306.27	6,826,610,991.46	5,076,390,025.46	31,401,799,430.89
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charge for the year	4,332,689,665.26	982,063,516.19	1,306,503,006.30	2,166,779,402	2,422,252,054	1,829,587,212	13,039,874,855.55
Balance C/F 31 December 202	12,519,835,603.99	2,759,251,563.38	5,129,473,128.08	7,878,273,708.14	9,248,863,045.17	6,905,977,237.68	44,441,674,286.44

IMPAIRMENT

Balance B/F 1 January 2025	12,877,614,480.91	824,166,312.95	745,125,842.45	463,454,499.76	399,082,456.67	676,032,385.79	15,985,475,978.52
Charge for the year	1,005,287,360.53	654,373,069.76	636,529,229.06	403,256,258.81	311,402,028.69	475,794,324.77	3,486,642,271.60
Bal. C/F 31 December 2025	13,882,901,841.44	1,478,539,382.71	1,381,655,071.50	866,710,758.57	710,484,485.36	1,151,826,710.55	19,472,118,250.12

NET BOOK VALUE

AT 31 December 2025	190,231,745,817.60	15,403,479,377.75	6,553,901,863.45	2,088,912,542.65	(270,339,315.70)	1,090,132,112.87	215,097,832,398.62
AT 31 December 2024	201,971,188,425.23	19,360,455,769.06	16,076,852,435.20	8,036,232,627.84	4,081,857,430.67	5,105,859,912.53	254,632,446,600.52

JIGAWA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31st DECEMBER, 2025						
SUPPLEMENTARY NOTE 27.1 NOTE INTANGIBLE ASSETS		INTANGIBLE ASSETS				
		2025				2024
	GOODWILL/LEGACY ASSETS N	Research and Development	Broadcast Right	Staff Human Intellect	Licence and Trade Marks	TOTAL N
BALANCE B/FORWARD	9,674,008,375.04	209,413,855.86	100,000,000.00	4,350,160.00	328,777,509.98	10,316,549,900.88
ADJUSTMENT	-	-	-	-	-	-
ADDITIONS DURING THE YEAR	1,860,560,970.45	45,445,257.10	21,701,170.11	944,035.62	71,348,566.73	2,000,000,000.00
DISPOSAL DURING THE YEAR	-	-	-	-	-	-
BALANCE C/FORWARD	<u>11,534,569,345.49</u>	<u>254,859,112.96</u>	<u>121,701,170.11</u>	<u>5,294,195.62</u>	<u>400,126,076.71</u>	<u>12,316,549,900.88</u>
ACCUMULATED AMORTIZATION:						
BALANCE B/FORWARD	1,529,134,560.07	10,470,692.79	5,000,000.00	217,508.00	16,438,875.50	1,529,134,560.07
ADDITIONS DURING THE YEAR	576,728,467.27	12,742,955.65	6,085,058.51	264,709.78	20,006,303.84	615,827,495.04
DISPOSAL DURING THE YEAR	-	-	-	-	-	0.00
BALANCE C/FORWARD	<u>2,105,863,027.35</u>	<u>23,213,648.44</u>	<u>11,085,058.51</u>	<u>482,217.78</u>	<u>36,445,179.33</u>	<u>2,177,089,131.41</u>
NET BOOK VALUE						
AS AT 31/01/2024	10,005,434,785.41	231,645,464.52	110,616,111.61	4,811,977.84	363,680,897.37	10,139,460,769.48
AS AT 31/12/2025	<u>9,428,706,318.14</u>	<u>231,645,464.52</u>	<u>110,616,111.61</u>	<u>4,811,977.84</u>	<u>363,680,897.37</u>	<u>10,139,460,769.48</u>

26.1



JIGAWA STATE GOVERNMENT OF
NIGERIA

PART VI

**AUDITED FINANCIAL STATEMENTS AND ACCOUNTS
OF BASIC EDUCATION AND PRIMARY HEALTH
CARE SUB-SECTORS**

**JIGAWA STATE GOVERNMENT OF NIGERIA
EXPENDITURE SUMMARY FOR PERSONNEL COST AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PERSONNEL EMOLUMENT (SALARIES & WAGES)**

ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2025)	INITIAL		FINAL		CONTINGENCY	VARIANCE	ACTUAL EXPENDITURE (2024)
				BUDGET 2025	BUDGET 2025	BUDGET 2025	BUDGET 2025			
052100100100	Ministry of Health	1	3,916,295,133.57	3,903,510,000.00	3,916,958,000.00		662,866.43		1,642,991,350.85	
052100300100	Primary Health Care Development Agency	2	130,376,600.08	274,950,000.00	274,950,000.00		144,573,399.92		96,893,060.80	
052100800100	Gwaram Cottage Hospital	3	255,401,395.09	214,010,000.00	255,787,000.00		385,604.91		164,617,313.18	
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	4	222,153,132.94	229,145,000.00	229,145,000.00		6,991,867.06		138,977,981.46	
052102400200	Primary Health Care Development LGA Management Office	5	9,431,363,657.07	6,560,412,000.00	9,432,120,000.00		756,342.93		96,893,060.80	
051700200100	Ministry of Basic Education	6	64,108,308.01	1,270,000,000.00	70,000,000.00		5,891,691.99		12,981,831.93	
051700100200	State Universal Basic Education Board (SUBEB)	7	810,277,303.16	624,000,000.00	810,900,000.00		622,696.84		423,005,057.27	
051700100203	Inspectorate Headquarters & Zones	8	381,231,690.98	405,000,000.00	385,000,000.00		3,768,309.02		233,741,230.94	
051700300100	Jigawa State Agency for Normadic Education	9	1,316,012,834.34	1,478,000,000.00	1,316,100,000.00		87,165.66		1,012,475,645.02	
051700100400	Agency for Mass Education	10	128,252,970.17	117,650,000.00	128,650,000.00		397,029.83		73,109,129.59	
051700100203	Local Education Authority (LEAs)	11	34,151,017,065.74	24,500,000,000.00	34,155,000,000.00		3,982,934.26		20,843,235,691.87	
051700600100	Jigawa State Tsangaya Board	12	6,704,595.60	17,000,000.00	17,000,000.00		10,295,404.40		1,270,364.07	
051700200700	Library Board	13	66,295,856.95	89,000,000.00	89,000,000.00		22,704,143.05		46,332,644.66	
	TOTAL		50,879,490,543.70	39,682,677,000.00	51,080,610,000.00	0.00	201,119,456.30		24,786,524,362.44	

SUMMARY OF HOPE-GOV PERSONNEL EXPENDITURE COST		ACTUAL EXPENDITURE 2025	BUDGET 2025	BUDGET 2025	CONTINGENCY	VARIANCE	ACTUAL EXPENDITURE (2024)
1	PHC	13,955,589,918.75	11,182,027,000.00	14,108,960,000.00	0.00	153,370,081.25	2,140,372,767.09
2	BED	36,923,900,624.95	28,500,650,000.00	36,971,650,000.00	0.00	47,749,375.05	22,646,151,595.35
	TOTAL	50,879,490,543.70	39,682,677,000.00	51,080,610,000.00	-	201,119,456.30	24,786,524,362.44

Signature

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
SUMMARY FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
ACTUAL EXPENDITURE (Overhead Cost)

ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2025)	INITIAL		FINAL		ACTUAL EXPENDITURE (2024)
				BUDGET 2025	SUPPLEMENTARY	BUDGET 2025	VARIANCE	
052100100100	Ministry of Health	14	406,092,048.00	358,600,000.00	31,732,000.00	430,103,000.00	24,010,952.00	279,782,500.00
052100300100	Primary Health Care Development Agency	15	275,797,616.00	151,000,000.00		276,355,000.00	557,384.00	143,724,080.24
052100800100	Gwararam Cottage Hospital	16	38,800,405.12	130,000,000.00		130,000,000.00	91,199,594.88	53,166,252.72
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	17	45,386,924.43	48,000,000.00		48,000,000.00	2,613,075.57	9,710,930.96
052102400200	Primary Health Care Development LGA Management Office	18						143,724,080.24
051700200100	Ministry of Basic Education	19	1,675,182,900.00	2,050,000,000.00		2,050,000,000.00	374,817,100.00	1,405,465,210.79
051700100200	State Universal Basic Education Board (SUBEB)	20	418,738,030.99	1,317,000,000.00	(450,000,000.00)	962,000,000.00	543,261,969.01	489,094,056.78
051700300100	Jigawa State Agency for Nomadic Education	21	13,260,000.00	12,000,000.00	-	14,000,000.00	740,000.00	13,500,000.00
051700100400	Agency for Mass Education	22	5,220,000.00	7,000,000.00	-	7,000,000.00	1,780,000.00	6,125,437.09
051700600100	Jigawa State Tsangaya Board	23	474,917,677.07	34,200,000.00	55,000,000.00	475,200,000.00	282,322.93	2,999,782.65
051700200700	Library Board	24	4,304,800.00	5,000,000.00	-	5,000,000.00	695,200.00	2,550,394.75
	TOTAL		3,357,700,401.61	4,112,800,000.00	-363,268,000.00	4,397,658,000.00	1,039,957,598.39	2,549,842,726.22

SUMMARY OF HOPE-GOV OTHER RECURRENT EXPENDITURE COST 2025		ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE (2024)
1	PHC	766,076,993.55	687,600,000.00	31,732,000.00	884,458,000.00	118,381,006.45	630,107,844.16
2	BED	2,591,623,408.06	3,425,200,000.00	-395,000,000.00	3,513,200,000.00	921,576,591.94	1,919,734,882.06
	TOTAL	3,357,700,401.61	4,112,800,000.00	- 363,268,000.00	4,397,658,000.00	1,039,957,598.39	2,549,842,726.22

(Signature)
25/08/2024

Abdullahi S.G Shehu FCA
 Accountant-General, Jigawa State
 FRC/2020/002/00000021507

**REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	NOTES	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	052100100100	Ministry of Health	25	11,582,506,325.87	18,977,150,000.00	22,077,150,000.00	10,494,643,674.13	9,107,932,449.37
2	052100300100	Primary Health Care Development Agency	26	18,204,848,715.04	21,278,260,000.00	19,316,260,000.00	1,111,411,284.96	6,645,925,408.77
3	051700100100	Ministry of Basic Education	27	13,243,881,187.87	24,678,050,000.00	25,598,050,000.00	12,354,168,812.13	966,691,619.74
4	051700100200	State Universal Basic Education Board (SUBEB)	28	12,012,281,520.81	15,964,400,000.00	16,076,000,000.00	4,063,718,479.19	4,871,491,471.57
5	051700100300	Jigawa State Agency for Nomadic Education	29	460,644,703.84	675,950,000.00	675,950,000.00	215,305,296.16	283,242,145.11
6	051700100400	Agency for Mass Education	30	338,544,343.02	313,939,000.00	338,939,000.00	394,656.98	222,996,030.00
7	051700100601	Jigawa State Tsangaya Board	31	465,347,684.84	1,830,000,000.00	2,747,600,000.00	2,282,252,315.16	
8	051700100700	Library Board	32	25,911,773.32	38,000,000.00	38,000,000.00	12,088,226.68	
		TOTAL		56,333,966,254.61	83,755,749,000.00	86,867,949,000.00	30,533,982,745.39	22,098,279,124.56

S/N	SUMMARY OF HOPE-GOV CAPITAL EXPENDITURE COST			ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	PHC			29,787,355,040.91	40,255,410,000.00	41,393,410,000.00	11,606,054,959.09	15,753,857,858.14
2	BED			26,546,611,213.70	43,500,339,000.00	45,474,539,000.00	18,927,927,786.30	6,344,421,266.42
				56,333,966,254.61	83,755,749,000.00	86,867,949,000.00	30,533,982,745.39	22,098,279,124.56



Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA

RECURRENT FOR MINISTRY OF HEALTH AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 1 - 052102400100 - Personnel Cost Ministry of Health

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	3,903,510,000.00	3,916,295,133.57
2101	SALARY	1,756,471,000.00	1,870,513,933.68
210101	Salaries and Wages	1,756,471,000.00	1,870,513,933.68
21010101	Salary	1,756,471,000.00	1,870,513,933.68
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,147,039,000.00	2,045,781,199.89
21020103	Transport Allowance	429,421,000.00	307,212,227.41
21020104	Rent Supplement	296,406,000.00	241,532,824.55
21020105	Meal Subsidy	375,000.00	1,429,589.66
21020106	Utility Allowance	275,000.00	1,516,698.67
21020109	Leave Transport Grant	420,000.00	11,713,345.36
21020113	Hazard / Hardship Allowance	51,267,000.00	44,811,078.55
21020114	Board Members Allowance	3,240,000.00	-
21020115	Journal Allowance	2,528,000.00	171,059.28
21020119	Call Duty Allowance	154,659,000.00	113,940,891.20
21020120	Shift Duty Allowance	39,876,000.00	37,828,078.00
21020129	Contract Addition Allowance	570,000.00	2,608,470.10
21020130	Locum / Visiting Lecturers Allowance	102,822,000.00	38,950,000.00
21020136	Responsibility Allowance	66,000.00	196,395.80
21020137	Medical Allowance	1,039,000.00	4,332,769.46
21020146	Arrears of Allowances	1,567,000.00	1,782,444.15
21020149	Consolidated Allowance	939,903,000.00	1,111,492,267.73
21020153	Non Clinical Allowance	2,625,000.00	-
21020154	Project Allowance for Medical Students	8,461,000.00	8,138,653.69
21020155	Specialist Allowance (Medical Consultant)	1,735,000.00	1,548,535.00
21020161	Non Clinical Duty Allowance	3,938,000.00	4,754,796.28
21020164	Consequential Increase Allowance	105,846,000.00	111,821,075.00

JIGAWA STATE GOVERNMENT OF NIGERIA

DETAILS OF PRIMARY HEALTH CARE DEVELOPMENT AGENCY AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 2 - 052102400100 - Personnel Cost Primary Health Care Development Agency

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	862,920,000.00	130,376,600.08
2101	SALARY	312,577,000.00	28,793,608.03
210101	Salaries and Wages	312,577,000.00	28,793,608.03
21010101	Salary	312,577,000.00	28,793,608.03
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	550,343,000.00	101,582,992.05
21020103	Transport Allowance	11,252,000.00	11,239,274.45
21020104	Rent Supplement	7,975,000.00	7,966,651.36
21020105	Meal Subsidy	360,000.00	60,030.48
21020106	Utility Allowance	411,000.00	68,436.16
21020109	Leave Transport Grant	387,000.00	66,976.82
21020114	Board Members Allowance	2,520,000.00	-
21020119	Call Duty Allowance	2,612,000.00	1,611,360.00
21020137	Medical Allowance	311,000,000.00	15,993,141.71
21020149	Consolidated Allowance	22,498,000.00	21,970,235.97
21020153	Non Clinical Allowance	164,248,000.00	38,771,434.10
21020155	Specialist Allowance (Medical Consultant)	3,488,000.00	993,130.00
21020164	Consequential Increase Allowance	23,592,000.00	2,842,321.00

JIGAWA STATE GOVERNMENT OF NIGERIA

DETAILS OF GWARAM COTTAGE HOSPITAL AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 3 - 05210080010 - Personnel Cost Gwaram Cottage Hospital

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	237,720,628.17	255,401,395.09
2101	SALARY	109,008,628.17	127,841,599.83
21010101	Salary	109,075,000.00	127,841,599.83
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	128,712,000.00	127,559,795.26
21020103	Transport Allowance	22,101,000.00	22,100,963.56
21020104	Rent Supplement	15,371,000.00	15,370,561.82
21020105	Meal Subsidy	60,000.00	60,030.48
21020106	Utility Allowance	68,000.00	68,435.16
21020109	Leave Transport Grant	88,000.00	82,579.08
21020113	Hazard / Hardship Allowance	4,420,000.00	4,376,606.40
21020119	Call Duty Allowance	2,914,000.00	2,901,120.00
21020120	Shift Duty Allowance	6,209,000.00	6,123,776.80
21020137	Medical Allowance	178,000.00	178,041.60
21020149	Consolidated Allowance	70,122,000.00	69,121,116.36
21020164	Consequential Increase Allowance	7,181,000.00	7,176,564.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
DETAILS OF KAFIN HAUSA (BULANGU) AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 4 - 05210120010 - Personnel Cost Kafin Huasa (Bulangu) Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	229,145,000.00	222,153,132.94
2101	SALARY	97,361,000.00	92,320,077.70
210101	Salaries and Wages	97,361,000.00	92,320,077.70
21010101	Salary	97,361,000.00	92,320,077.70
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	131,784,000.00	129,833,055.24
21020103	Transport Allowance	16,511,000.00	16,433,534.04
21020104	Rent Supplement	23,973,000.00	23,828,627.88
21020105	Meal Subsidy	757,000.00	-
21020106	Utility Allowance	490,000.00	-
21020109	Leave Transport Grant	425,000.00	-
21020113	Hazard / Hardship Allowance	7,980,000.00	7,980,000.00
21020119	Call Duty Allowance	4,566,000.00	4,565,733.21
21020120	Shift Duty Allowance	4,800,000.00	4,745,009.91
21020149	Consolidated Allowance	66,215,000.00	66,214,042.20
21020164	Consequential Increase Allowance	6,067,000.00	6,066,108.00

JIGAWA STATE GOVERNMENT NIGERIA			
DETAILS OF PRIMARY HEALTH CARE DEVELOPMENT LGA MANAGEMENT OFFICE AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 5 - 052102400200 - Personnel Cost Primary Health Care Development LGA Management Office			
Code	Economic	2025 Final Budget	2025 Expenditure
21	Personnel Cost	6,560,412,000.00	9,431,363,657.07
2101	SALARY	3,936,412,000.00	5,919,035,504.53
210101	Salaries and Wages	3,936,412,000.00	5,964,035,504.50
21010101	Salary	3,936,412,000.00	5,153,465,061.10
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,624,000,000.00	3,512,328,152.54
21020103	Transport Allowance	230,000.00	-
21020104	Rent Supplement	218,000.00	1,320,905.60
21020109	Leave Transport Grant	200,000.00	375,358.22
21020113	Hazard / Hardship Allowance	186,993,000.00	316,897,216.00
21020119	Call Duty Allowance	7,721,000.00	111,301.44
21020120	Shift Duty Allowance	144,538,000.00	164,438,354.90
21020129	Contract Addition Allowance	140,000.00	-
21020135	Midwifery Service Scheme Allowance	255,438,000.00	335,468,603.19
21020137	Medical Allowance	84,295,000.00	1,348,481.08
21020149	Consolidated Allowance	1,937,225,000.00	2,677,645,161.30
21020153	Non Clinical Allowance	2,350,000.00	10,357,218.75
21020164	Consequential Increase Allowance	4,652,000.00	4,365,552.05

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 6 - 051700100100 - Personnel Cost Ministry of Basic Education

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	1,270,000,000.00	64,108,308.01
2101	SALARY	1,076,557,000.00	29,085,761.08
210101	Salaries and Wages	76,557,000.00	29,085,761.08
21010101	Salary	76,557,000.00	29,085,761.08
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	193,443,000.00	35,022,546.93
21020103	Transport Allowance	30,847,000.00	6,005,534.62
21020104	Rent Supplement	15,311,000.00	4,411,467.36
21020105	Meal Subsidy	13,677,000.00	2,530,793.74
21020106	Utility Allowance	9,538,000.00	2,889,243.09
21020109	Leave Transport Grant	7,656,000.00	2,205,733.80
21020137	Medical Allowance	17,180,000.00	7,492,584.00
21020160	J-Power Teachers Allowance	99,234,000.00	9,487,190.32

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF STATE UNIVERSAL BASIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 7 - 051700500100 - Personnel Cost State Universal Basic Education Board (SUBEB)

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	624,000,000.00	810,277,303.16
2101	SALARY	251,556,000.00	332,071,090.51
210101	Salaries and Wages	251,556,000.00	332,071,090.51
21010101	Salary	251,553,000.00	332,071,090.51
21010104	Salary Arrears	3,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	372,444,000.00	478,206,212.65
21020103	Transport Allowance	45,602,000.00	45,056,711.06
21020104	Rent Supplement	51,009,000.00	51,008,906.66
21020105	Meal Subsidy	17,457,000.00	17,456,635.66
21020106	Utility Allowance	22,748,000.00	22,747,261.07
21020107	Entertainment	2,787,000.00	2,214,749.00
21020109	Leave Transport Grant	26,762,000.00	26,195,730.76
21020112	Inducement Allowance	109,791,000.00	189,555,638.15
21020113	Hazard / Hardship Allowance	1,737,000.00	1,736,144.89
21020117	Domestic Staff Allowance	59,181,000.00	58,179,620.66
21020118	Personal Assistant Allowance	818,000.00	817,333.00
21020122	Motor Vehicle Maintenance Allowance	2,358,000.00	2,044,666.00
21020124	Newspaper Allowance	490,000.00	490,000.00
21020125	Accommodation Allowance	1,142,000.00	1,142,000.00
21020136	Responsibility Allowance	2,431,000.00	2,430,243.00
21020137	Medical Allowance	28,131,000.00	57,130,572.74

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF Inspectorate Headquarter Zone AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 8 - Personnel Cost Inspectorate Headquarter Zone

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	405,000,000.00	381,231,690.98
2101	SALARY	161,907,000.00	169,396,386.52
210101	Salaries and Wages	161,907,000.00	159,920,552.10
21010101	Salary	161,907,000.00	159,920,552.10
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	243,093,000.00	211,835,304.46
21020103	Transport Allowance	32,244,000.00	26,542,412.26
21020104	Rent Supplement	32,380,000.00	32,002,705.79
21020105	Meal Subsidy	14,084,000.00	11,169,079.09
21020106	Utility Allowance	13,483,000.00	12,807,785.77
21020107	Entertainment	1,301,000.00	607,250.00
21020109	Leave Transport Grant	16,191,000.00	15,825,354.27
21020112	Inducement Allowance	51,379,000.00	47,310,661.68
21020113	Hazard / Hardship Allowance	1,288,000.00	1,253,534.90
21020117	Domestic Staff Allowance	33,500,000.00	29,819,991.42
21020136	Responsibility Allowance	8,399,000.00	1,543,996.60
21020137	Medical Allowance	38,844,000.00	32,952,532.68

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF JIGAWA STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 9 - Personnel Cost Jigawa State Agency for Nomadic Education

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	1,478,000,000.00	1,316,012,834.34
2101	SALARY	475,514,000.00	289,879,601.95
210101	Salaries and Wages	475,514,000.00	289,879,601.95
21010101	Salary	468,961,000.00	289,879,601.95
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,002,486,000.00	1,026,133,232.39
21020103	Transport Allowance	114,819,000.00	92,480,609.32
21020104	Rent Supplement	101,452,000.00	89,647,449.45
21020105	Meal Subsidy	50,638,000.00	38,931,068.98
21020106	Utility Allowance	44,583,000.00	44,548,233.23
21020107	Entertainment	294,000.00	15,400.00
21020109	Leave Transport Grant	50,726,000.00	44,823,727.97
21020112	Inducement Allowance	117,858,000.00	127,854,276.92
21020113	Hazard / Hardship Allowance	2,439,000.00	2,256,590.00
21020114	Board Members Allowance	1,980,000.00	-
21020117	Domestic Staff Allowance	8,400,000.00	8,492,893.61
21020137	Medical Allowance	144,574,000.00	155,222,588.68
21020156	Professional Teaching Allowance	85,027,000.00	85,000,394.23
21020160	J-Power Teachers Allowance	218,656,000.00	282,860,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	61,040,000.00	54,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 10 - Personnel Cost Agency for Mass Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	117,650,000.00	128,252,970.17
2101	SALARY	56,820,000.00	70,488,484.09
210101	Salaries and Wages	56,819,000.00	70,488,484.09
21010101	Salary	56,802,000.00	70,488,484.09
21010102	Overtime Payments	17,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,830,000.00	57,764,486.08
21020103	Transport Allowance	13,330,000.00	13,327,625.16
21020104	Rent Supplement	12,210,000.00	12,209,525.16
21020105	Meal Subsidy	5,623,000.00	5,621,370.06
21020106	Utility Allowance	6,443,000.00	6,442,718.76
21020107	Entertainment	1,909,000.00	53,557.14
21020117	Domestic Staff Allowance	3,360,000.00	3,359,999.04
21020124	Newspaper Allowance	99,000.00	-
21020136	Responsibility Allowance	1,120,000.00	277,440.00
21020137	Medical Allowance	16,736,000.00	16,472,250.76

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF Local Education Authority (LEA) AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 11 - 051700500300 - Personnel Cost Local Education Authority (LEA)			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	25,500,000,000.00	34,151,017,065.74
2101	SALARY	12,148,017,000.00	14,460,673,799.51
210101	Salaries and Wages	12,148,017,000.00	14,460,673,799.51
21010101	Salary	12,148,017,000.00	14,460,673,799.51
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,351,983,000.00	19,690,343,266.23
21020103	Transport Allowance	2,562,527,000.00	2,891,449,003.95
21020104	Rent Supplement	2,169,603,000.00	2,969,930,465.52
21020105	Meal Subsidy	1,306,094,000.00	1,267,510,931.33
21020106	Utility Allowance	709,152,000.00	691,224,543.33
21020107	Entertainment	10,466,000.00	7,293,888.00
21020109	Leave Transport Grant	1,114,802,000.00	1,484,965,328.40
21020112	Inducement Allowance	1,943,322,000.00	3,746,522,243.04
21020113	Hazard / Hardship Allowance	11,170,000.00	27,307,986.22
21020117	Domestic Staff Allowance	297,360,000.00	361,199,895.12
21020128	Rural Posting Allowance	-	-
21020136	Responsibility Allowance	4,479,000.00	1,975,050.00
21020137	Medical Allowance	1,809,784,000.00	3,531,633,176.40
21020156	Professional Teaching Allowance	1,413,224,000.00	2,709,330,754.92

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF JIGAWA STATE TSANGAYA BOARD AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 12 - Personnel Cost Jigawa State Tsangaya Board

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	17,000,000.00	6,704,595.60
2101	SALARY	4,978,000.00	1,560,087.12
210101	Salaries and Wages	4,978,000.00	1,560,087.12
21010101	Salary	4,978,000.00	1,560,087.12
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,022,000.00	5,144,508.48
21020103	Transport Allowance	1,968,000.00	486,000.00
21020104	Rent Supplement	1,350,000.00	358,000.00
21020105	Meal Subsidy	852,000.00	250,000.00
21020106	Utility Allowance	583,000.00	130,000.00
21020107	Entertainment	38,000.00	90,000.00
21020109	Leave Transport Grant	1,875,000.00	869,400.00
21020113	Hazard / Hardship Allowance	683,000.00	125,000.00
21020117	Domestic Staff Allowance	840,000.00	260,000.00
21020136	Responsibility Allowance	560,000.00	290,000.00
21020137	Medical Allowance	3,273,000.00	2,286,108.48

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF Jigawa State Library Board AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 13 - Personnel Cost Jigawa State Library

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	89,000,000.00	66,295,856.95
2101	SALARY	55,439,000.00	35,693,803.43
210101	Salaries and Wages	55,439,000.00	35,693,803.43
21010101	Salary	55,439,000.00	35,693,803.43
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,561,000.00	30,602,053.52
21020103	Transport Allowance	4,912,000.00	4,844,545.22
21020104	Rent Supplement	7,922,000.00	5,757,867.67
21020105	Meal Subsidy	3,399,000.00	3,336,453.89
21020106	Utility Allowance	3,166,000.00	3,117,988.53
21020107	Entertainment	97,000.00	63,000.00
21020109	Leave Transport Grant	2,488,000.00	2,425,816.29
21020113	Hazard / Hardship Allowance	396,000.00	-
21020117	Domestic Staff Allowance	2,520,000.00	2,519,999.52
21020136	Responsibility Allowance	560,000.00	480,000.00
21020137	Medical Allowance	8,101,000.00	8,056,382.40


20/02/2026

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 Accountant-General, Jigawa State
 FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA

RECURRENT DETAILS FOR PHC LGA OFFICE AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 14 - 052102400100 - Recurrent Expenditure Ministry of Health

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2024
	Total Expenditure	430,103,000.00	406,092,048.00
2202	OVERHEAD COST	430,103,000.00	406,092,048.00
220201	Transport & Travelling - General	38,519,000.00	56,870,440.74
22020102	Local Travel & Transport - Others	38,519,000.00	56,870,440.74
220202	Utilities General	5,637,000.00	2,071,100.00
22020203	Internet Access Charges	941,000.00	215,100.00
22020204	Satellites Broadcasting Access Charges	4,696,000.00	1,856,000.00
220203	Materials and Supplies - General	16,345,000.00	21,572,210.61
22020301	Office Materials and Consumables	6,329,000.00	7,451,030.00
22020302	Books	1,853,000.00	1,671,550.00
22020305	Printing of Non-security Documents	7,762,000.00	6,950,450.61
22020309	Uniforms & Other Clothing	401,000.00	5,499,180.00
220204	Maintenance Services - General	14,402,000.00	12,443,000.50
22020401	Maintenance of Motor Vehicles / Transport Equipment	8,384,000.00	7,850,650.50
22020402	Maintenance of Office Furniture	1,746,000.00	1,741,100.00
22020403	Maintenance of Office Building / Residential Quarters	1,827,000.00	1,745,635.00
22020420	Maintenance of Medical Equipments	2,445,000.00	1,105,615.00
220205	Training - General	3,422,000.00	112,000.00
22020501	Local Training	3,422,000.00	112,000.00
220206	Other Services - General	200,000.00	56,000.00
22020617	Postage and Courier Payments & Services	200,000.00	56,000.00
220208	Fuel and Lubricant - General	14,506,000.00	13,020,840.15
22020801	Motor Vehicle Fuel Cost	14,506,000.00	13,020,840.15
220210	Miscellaneous Expenses - General	337,072,000.00	299,946,456.00
22021001	Refreshment and Meals	11,858,000.00	17,161,600.00
22021002	Honorarium and Sitting Allowance Payments	10,643,000.00	6,219,880.00
22021044	Committees and Commissions	71,601,000.00	61,258,100.00
22021045	Institutional Feeding	197,388,000.00	165,453,476.00
22021050	Official Ceremonies and Celebrations	8,194,000.00	246,000.00
22021053	National Councils Meetings	1,000,000.00	6,630,000.00
22021064	Emergency Preparedness and Response	36,388,000.00	42,977,400.00

JIGAWA STATE GOVERNMENT OF NIGERIA

RECURRENT DETAILS FOR PHC LGA OFFICE AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 15 - 052102400100 - Recurrent Expenditure Primary Health Care Development Agency

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	276,355,000.00	275,797,616.00
2	EXPENDITURES	276,355,000.00	275,797,616.00
220201	Transport & Travelling - General	11,205,000.00	21,833,500.00
22020102	Local Travel & Transport - Others	11,205,000.00	21,833,500.00
220202	Utilities General	550,000.00	401,000.00
22020203	Internet Access Charges	50,000.00	-
22020204	Satellites Broadcasting Access Charges	500,000.00	401,000.00
220203	Materials and Supplies - General	5,590,000.00	11,088,420.00
22020301	Office Materials and Consumables	4,040,000.00	9,102,700.00
22020303	Newspapers	500,000.00	456,520.00
22020305	Printing of Non-security Documents	1,000,000.00	890,200.00
22020309	Uniforms & Other Clothing	50,000.00	639,000.00
220204	Maintenance Services - General	32,700,000.00	29,544,100.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	31,800,000.00	28,746,000.00
22020402	Maintenance of Office Furniture	200,000.00	152,100.00
22020404	Maintenance of Office / IT Equipment	200,000.00	186,000.00
22020406	Other Maintenance Services	500,000.00	460,000.00
220205	Training - General	2,000,000.00	5,950,000.00
22020501	Local Training	2,000,000.00	5,950,000.00
220206	Other Services - General	4,210,000.00	11,341,000.00
22020605	Cleaning and Fumigation Services	200,000.00	200,000.00
22020617	Postage and Courier Payments & Services	10,000.00	3,374,000.00
220207	Consulting and Professional Services	2,000,000.00	3,877,000.00
22020709	Auditing of Accounts	2,000,000.00	3,890,000.00
220208	Fuel and Lubricant - General	3,400,000.00	4,748,820.82
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,634,000.00
22020803	Plant / Generator Fuel Cost	400,000.00	1,114,820.82
220209	Financial Charges - General	200,000.00	557,410.41
22020901	Bank Charges (Other than Interest)	200,000.00	557,410.41
220210	Miscellaneous Expenses - General	216,500,000.00	190,333,364.77
22021001	Refreshment and Meals	2,000,000.00	2,089,231.23
22021002	Honorarium and Sitting Allowance Payments	1,500,000.00	80,000.00
22021045	Institutional Feeding	18,000,000.00	33,419,454.36
22021047	Community Engagement, Sensitization & Mobilization Act	500,000.00	356,000.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	2,700,000.00
22021054	Zonal Office Operational Expenses	500,000.00	5,236,179.18
22021060	Nutrition Activities	2,000,000.00	3,552,500.00
22021074	Primary Healthcare (LGA & Wards) Operations	191,000,000.00	142,900,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR KAFIN HAUSA (BULANGU) AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 16 - V052101200100 - Kafin Hausa (Bulangu) Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	48,000,000.00	45,386,924.43
2	EXPENDITURES	48,000,000.00	45,386,924.43
2202	OVERHEAD COST	48,000,000.00	45,386,924.43
220201	Transport & Travelling - General	2,000,000.00	2,808,208.10
22020102	Local Travel & Transport - Others	2,000,000.00	2,808,208.10
220202	Utilities General	380,000.00	308,000.00
22020202	Telephone Charges	380,000.00	308,000.00
220203	Materials and Supplies - General	34,400,000.00	30,944,716.33
22020303	Newspapers	1,200,000.00	308,000.00
22020307	Drugs, Vaccines & Medical Supplies	33,200,000.00	30,636,716.33
220204	Maintenance Services - General	720,000.00	780,000.00
22020420	Maintenance of Medical Equipments	720,000.00	780,000.00
220205	Training - General	1,000,000.00	660,000.00
22020501	Local Training	1,000,000.00	660,000.00
220206	Other Services - General	7,000,000.00	5,580,000.00
22020616	Casual Workers Services	7,000,000.00	5,580,000.00
220208	Fuel and Lubricant - General	1,500,000.00	3,126,000.00
22020803	Plant / Generator Fuel Cost	1,500,000.00	3,126,000.00
220210	Miscellaneous Expenses - General	1,000,000.00	1,180,000.00
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	1,180,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR GWARAM COTTAGE HOSPITAL AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 17 - 052100800100 - Gwaram Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	130,000,000.00	38,800,405.12
2	EXPENDITURES	130,000,000.00	38,800,405.12
2202	OVERHEAD COST	130,000,000.00	38,800,405.12
220201	Transport & Travelling - General	3,248,000.00	970,000.00
22020102	Local Travel & Transport - Others	3,248,000.00	970,000.00
220202	Utilities General	2,336,000.00	1,345,000.00
22020201	Electricity Charges	1,800,000.00	640,000.00
22020204	Satellites Broadcasting Access Charges	152,000.00	210,000.00
22020210	Other Utility Charges	384,000.00	495,000.00
220203	Materials and Supplies - General	95,724,000.00	31,747,007.74
22020301	Office Materials and Consumables	3,966,000.00	1,230,000.00
22020303	Newspapers	3,500,000.00	-
22020305	Printing of Non-security Documents	5,400,000.00	1,975,000.00
22020307	Drugs, Vaccines & Medical Supplies	77,936,000.00	26,912,007.74
22020309	Uniforms & Other Clothing	2,972,000.00	90,000.00
22020317	Reagents Chemicals and Cleansing Materials	1,950,000.00	1,540,000.00
220204	Maintenance Services - General	28,692,000.00	4,738,397.38
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,566,000.00	42,600.00
22020402	Maintenance of Office Furniture	3,200,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	2,574,000.00	700,000.00
22020404	Maintenance of Office / IT Equipment	6,300,000.00	3,995,797.38
22020405	Maintenance of Plants / Generators	44,000.00	-
22020406	Other Maintenance Services	13,008,000.00	-

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 19 - 051700100100 - Ministry of Basic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	2,052,000,000.00	1,675,182,900.00
22	Other Recurrent Costs	2,052,000,000.00	1,675,182,900.00
2202	OVERHEAD COST	2,052,000,000.00	1,675,182,900.00
220201	Transport & Travelling - General	6,500,000.00	5,866,181.60
22020102	Local Travel & Transport - Others	6,500,000.00	5,866,181.60
220203	Materials and Supplies - General	1,500,000.00	1,379,400.00
22020301	Office Materials and Consumables	1,000,000.00	964,400.00
22020305	Printing of Non-security Documents	500,000.00	415,000.00
220204	Maintenance Services - General	9,700,000.00	5,719,175.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	1,910,675.00
22020418	Maintenance of Educational Equipments	700,000.00	623,000.00
22020419	Maintenance of Educational Buildings	7,000,000.00	3,185,500.00
220205	Training - General	9,500,000.00	9,307,000.00
22020501	Local Training	9,500,000.00	9,307,000.00
220206	Other Services - General	26,872,000.00	26,871,000.00
22020615	Monitoring/Inspection of Public/private Institutions & Oth	26,872,000.00	26,871,000.00
220208	Fuel and Lubricant - General	4,565,000.00	4,563,000.00
22020801	Motor Vehicle Fuel Cost	4,565,000.00	4,563,000.00
220210	Miscellaneous Expenses - General	1,993,363,000.00	1,621,477,143.40
22021001	Refreshment and Meals	5,000,000.00	2,404,000.00
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	638,000.00
22021003	Publicity and Advertisements	1,500,000.00	819,000.00
22021009	Sporting Activities	2,000,000.00	-
22021044	Committees and Commissions	1,000,000.00	-
22021045	Institutional Feeding	1,748,579,000.00	1,557,554,143.40
22021050	Official Ceremonies and Celebrations	600,000.00	-
22021069	Project / Programmes Coordination Expenses	100,000,000.00	6,598,000.00
22021073	Guidance & Counselling Activities	5,684,000.00	4,684,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	75,000,000.00	41,278,000.00
22021076	Girls Child Health-Education Programme	50,000,000.00	7,502,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	1,000,000.00	-
220401	Local Grants and Contributions	1,000,000.00	-
22040109	Grants to Communities and NGOs	1,000,000.00	-

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 20 - Agency for Mass Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	7,000,000.00	5,220,000.00
2	EXPENDITURES	7,000,000.00	5,220,000.00
2202	OVERHEAD COST	700,000.00	626,173.58
220201	Transport & Travelling - General	700,000.00	650,000.00
22020102	Local Travel & Transport - Others	700,000.00	650,000.00
220202	Utilities General	-	-
22020203	Internet Access Charges	-	-
220203	Materials and Supplies - General	1,200,000.00	804,826.42
22020301	Office Materials and Consumables	850,000.00	504,426.42
22020305	Printing of Non-security Documents	250,000.00	215,400.00
22020315	Examinations / Examination Materials	100,000.00	85,000.00
220204	Maintenance Services - General	1,783,000.00	969,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	896,000.00	483,000.00
22020402	Maintenance of Office Furniture	100,000.00	-
22020404	Maintenance of Office / IT Equipment	607,000.00	310,000.00
22020419	Maintenance of Educational Buildings	180,000.00	176,000.00
220205	Training - General	800,000.00	790,000.00
22020501	Local Training	800,000.00	790,000.00
220206	Other Services - General	30,000.00	-
22020617	Postage and Courier Payments & Services	30,000.00	-
220208	Fuel and Lubricant - General	1,500,000.00	1,200,000.00
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,200,000.00
220209	Financial Charges - General	400,000.00	387,673.58
22020901	Bank Charges (Other than Interest)	400,000.00	387,673.58
220210	Miscellaneous Expenses - General	587,000.00	418,500.00
22021001	Refreshment and Meals	100,000.00	89,500.00
22021002	Honorarium and Sitting Allowance Payments	250,000.00	108,000.00
22021003	Publicity and Advertisements	37,000.00	35,000.00
22021050	Official Ceremonies and Celebrations	200,000.00	186,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR JIGAWA STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 21 - Jigawa State Agency for Nomadic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	14,000,000.00	13,260,000.00
2	EXPENDITURES	14,000,000.00	13,260,000.00
2202	OVERHEAD COST	14,000,000.00	13,260,000.00
220201	Transport & Travelling - General	1,595,000.00	1,450,000.00
22020102	Local Travel & Transport - Others	1,595,000.00	1,450,000.00
220202	Utilities General	155,000.00	100,000.00
22020210	Other Utility Charges	155,000.00	100,000.00
220203	Materials and Supplies - General	1,144,000.00	1,138,679.28
22020301	Office Materials and Consumables	859,000.00	858,679.28
22020303	Newspapers	50,000.00	45,000.00
22020305	Printing of Non-security Documents	235,000.00	235,000.00
220204	Maintenance Services - General	5,166,000.00	5,134,272.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,865,000.00	2,196,147.73
22020402	Maintenance of Office Furniture	500,000.00	438,000.00
22020404	Maintenance of Office / IT Equipment	780,000.00	546,000.00
22020405	Maintenance of Plants / Generators	1,100,000.00	1,084,124.52
22020418	Maintenance of Educational Equipments	921,000.00	870,000.00
220205	Training - General	1,300,000.00	1,002,824.00
22020501	Local Training	1,300,000.00	1,002,824.00
220206	Other Services - General	55,000.00	55,000.00
22020617	Postage and Courier Payments & Services	55,000.00	55,000.00
220208	Fuel and Lubricant - General	3,600,000.00	3,508,533.47
22020801	Motor Vehicle Fuel Cost	3,100,000.00	3,028,634.65
22020803	Plant / Generator Fuel Cost	500,000.00	479,898.82
220209	Financial Charges - General	340,000.00	298,032.79
22020901	Bank Charges (Other than Interest)	340,000.00	298,032.79
220210	Miscellaneous Expenses - General	700,000.00	627,658.21
22021001	Refreshment and Meals	500,000.00	487,658.21
22021002	Honorarium and Sitting Allowance Payments	100,000.00	60,000.00
22021003	Publicity and Advertisements	100,000.00	80,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR SUBEB AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 22 - 051700500100 - State Universal Basic Education Board (SUBEB)			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	962,000,000.00	418,738,030.99
2202	OVERHEAD COST	962,000,000.00	418,738,030.99
220201	Transport & Travelling - General	9,430,000.00	5,557,800.00
22020102	Local Travel & Transport - Others	9,430,000.00	5,557,800.00
220202	Utilities General	4,430,000.00	2,178,154.30
22020201	Electricity Charges	1,130,000.00	1,127,754.30
22020203	Internet Access Charges	3,000,000.00	1,050,400.00
22020204	Satellites Broadcasting Access Charges	300,000.00	-
220203	Materials and Supplies - General	112,653,000.00	66,427,765.36
22020301	Office Materials and Consumables	18,000,000.00	9,289,348.00
22020303	Newspapers	400,000.00	35,161.25
22020305	Printing of Non-security Documents	2,000,000.00	943,600.00
22020307	Drugs, Vaccines & Medical Supplies	3,000,000.00	1,332,000.00
22020315	Examinations / Examination Materials	89,253,000.00	54,827,656.11
220204	Maintenance Services - General	128,800,000.00	77,865,875.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,000,000.00	15,384,698.08
22020402	Maintenance of Office Furniture	5,000,000.00	4,170,000.00
22020403	Maintenance of Office Building / Residential Quarters	8,000,000.00	4,984,000.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	929,500.00
22020405	Maintenance of Plants / Generators	5,000,000.00	3,284,600.00
22020406	Other Maintenance Services	40,000,000.00	25,981,413.00
22020418	Maintenance of Educational Equipments	3,800,000.00	3,211,164.17
22020419	Maintenance of Educational Buildings	40,000,000.00	19,920,500.00
220205	Training - General	60,000,000.00	19,757,351.00
22020501	Local Training	40,000,000.00	12,332,829.00
22020503	Manpower Planning and Other Staff Development Expenses	20,000,000.00	7,424,522.00
220206	Other Services - General	110,000,000.00	91,282,027.00
22020615	Monitoring/Inspection of Public/private Institutions & Other	90,000,000.00	79,982,027.00
220207	Consulting and Professional Services	10,000,000.00	5,650,000.00
22020701	Financial Consulting	10,000,000.00	5,650,000.00
220209	Financial Charges - General	500,000.00	58,058.46
22020901	Bank Charges (Other than Interest)	500,000.00	58,058.46
220210	Miscellaneous Expenses - General	536,187,000.00	155,610,999.62
22021001	Refreshment and Meals	10,020,000.00	6,018,450.00
22021002	Honorarium and Sitting Allowance Payments	35,000,000.00	8,986,000.00
22021003	Publicity and Advertisements	5,000,000.00	4,895,000.00
22021009	Sporting Activities	5,000,000.00	4,994,000.00
22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000.00	37,297,462.30
22021045	Institutional Feeding	271,167,000.00	39,097,291.40
22021047	Community Engagement, Sensitization & Mobilization Activities	70,000,000.00	17,994,500.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000.00	8,581,295.92
22021072	School Clubs Activities	25,000,000.00	19,683,000.00
22021073	Guidance & Counselling Activities	15,000,000.00	8,064,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000.00	-

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR JIGAWA STATE TSANGAYA EDUCATION BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 23 - Jigawa State Tsangaya Education Board			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	475,200,000.00	474,917,677.07
2	EXPENDITURES	475,200,000.00	474,917,677.07
2202	OVERHEAD COST	475,200,000.00	474,917,677.07
220201	Transport & Travelling - General	478,000.00	4,780,000.00
22020102	Local Travel & Transport - Others	478,000.00	4,780,000.00
220202	Utilities General	6,575,000.00	1,375,000.00
22020201	Electricity Charges	2,500,000.00	300,000.00
22020202	Telephone Charges	185,000.00	185,000.00
22020203	Internet Access Charges	500,000.00	500,000.00
22020204	Satellites Broadcasting Access Charges	2,180,000.00	180,000.00
22020205	Water rates & Charges	1,210,000.00	210,000.00
220203	Materials and Supplies - General	112,150,000.00	17,785,000.00
22020301	Office Materials and Consumables	15,350,000.00	8,350,000.00
22020302	Books	21,500,000.00	2,200,000.00
22020305	Printing of Non-security Documents	11,300,000.00	1,100,000.00
22020309	Uniforms & Other Clothing	12,500,000.00	1,200,000.00
22020310	Teaching Aids, Laboratory and Instructional Materials	51,500,000.00	4,935,000.00
220204	Maintenance Services - General	18,811,000.00	7,758,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	8,203,000.00	4,200,000.00
22020402	Maintenance of Office Furniture	7,560,000.00	2,560,000.00
22020404	Maintenance of Office / IT Equipment	2,648,000.00	648,000.00
22020405	Maintenance of Plants / Generators	300,000.00	300,000.00
22020406	Other Maintenance Services	100,000.00	50,000.00
220205	Training - General	500,000.00	450,000.00
22020501	Local Training	500,000.00	450,000.00
220206	Other Services - General	320,186,000.00	430,170,377.07
22020615	Monitoring/Inspection of Public/private Institutions & Oth	6,243,000.00	6,243,000.00
22020617	Postage and Courier Payments & Services	150,000.00	50,000.00
22020618	Religious Services and Other Activities	313,793,000.00	423,877,377.07
220208	Fuel and Lubricant - General	9,320,000.00	8,820,000.00
22020801	Motor Vehicle Fuel Cost	6,820,000.00	6,820,000.00
22020803	Plant / Generator Fuel Cost	2,500,000.00	2,000,000.00
220209	Financial Charges - General	5,000.00	5,000.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00
220210	Miscellaneous Expenses - General	7,175,000.00	3,774,300.00
22021001	Refreshment and Meals	1,275,000.00	1,274,300.00
22021002	Honorarium and Sitting Allowance Payments	1,500,000.00	1,300,000.00
22021003	Publicity and Advertisements	1,200,000.00	1,200,000.00
22021056	Quranic Recitation and Other Religious Competitions	3,200,000.00	-

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR LIBRARY BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 24 - Library Board			
Code	Economic	2025 Original Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	5,000,000.00	4,304,800.00
2202	OVERHEAD COST	5,000,000.00	4,304,800.00
220201	Transport & Travelling - General	170,000.00	62,000.00
22020102	Local Travel & Transport - Others	170,000.00	62,000.00
220203	Materials and Supplies - General	2,139,000.00	2,082,800.00
22020304	Magazines & Periodicals	2,000,000.00	1,964,800.00
22020305	Printing of Non-security Documents	39,000.00	18,000.00
22020317	Reagents Chemicals and Cleansing Materials	100,000.00	100,000.00
220204	Maintenance Services - General	1,960,000.00	1,869,266.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000.00	250,000.00
22020404	Maintenance of Office / IT Equipment	1,560,000.00	1,559,266.00
22020405	Maintenance of Plants / Generators	100,000.00	60,000.00
220207	Consulting and Professional Services	430,000.00	-
22020701	Financial Consulting	430,000.00	-
220209	Financial Charges - General	1,000.00	734.00
22020901	Bank Charges (Other than Interest)	1,000.00	734.00
220210	Miscellaneous Expenses - General	300,000.00	290,000.00
22021001	Refreshment and Meals	60,000.00	50,000.00
22021043	Official Presents and Souvenirs	240,000.00	240,000.00


26/12/2025

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTE TO CAPITAL EXPENDITURE MINISTRY OF HEALTH AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 25 - 052102400100 - Capital Expenditure Ministry of Health		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
52100100100	Ministry of Health			
60204	Establishment Of Operational Research		5,830,000.00	5,830,000.00
60211	Malaria Control Booster Programme	58,123,000.00	102,000,000.00	43,877,000.00
60212	HIV / AIDS Control Complementary Programme		15,000,000.00	15,000,000.00
60213	Leprosy Referral and T. B. Hospital		30,000,000.00	30,000,000.00
60216	Health Management Information Dbase Development		115,000,000.00	115,000,000.00
60218	Improvement Of General Hospitals	5,565,865,137.86	7,544,000,000.00	1,978,134,862.14
60219	Ophthalmic Unit In Some General			-
60220	Psychiatric Hospital Kazaure	160,761,460.27	300,000,000.00	139,238,539.73
60221	Primary Eye Care Onchocerciasis	29,975,000.00	50,000,000.00	20,025,000.00
60222	Jigawa State Drug Management Agency (JIMSO)		10,000,000.00	10,000,000.00
60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,274,323,166.12	1,398,820,000.00	124,496,833.88
60225	Free Maternal and Child Health Programme in Secondary Hospitals	1,168,918,701.17	1,200,000,000.00	31,081,298.83
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	312,000,000.00	3,889,500,000.00	3,577,500,000.00
60234	Infectious Diseases Hospital		50,000,000.00	50,000,000.00
60239	Development of Planning Preventive Unit	36,730,000.00	37,000,000.00	270,000.00
60241	Health System Strengthen Fund	64,375,000.00	115,000,000.00	50,625,000.00

60242	Dialysis & Oncology Operational Units	713,278,700.75	715,000,000.00	1,721,299.25
60330	Establishment of Crayon Oxygen Plant	660,648,323.98	3,000,000,000.00	2,339,351,676.02
60331	Establishment of Diagnostic and Cardiac Centre Dutse	1,500,398,952.39	3,000,000,000.00	1,499,601,047.61
60333	Implementation of Health Student Care Programme	37,108,883.33	500,000,000.00	462,891,116.67
	TOTAL	11,582,506,325.87	22,077,150,000.00	10,494,643,674.13

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTE TO CAPITAL EXPENDITURE PRIMARY HEALTH CARE DEVELOPMENT AGENCY AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 26 - 052102400100 - Capital Expenditure Primary Health Care Development Agency		ACTUAL EXPENDITURE	FINAL BUDGET 2025	VARIANCE
		2025		
52100300100	Primary Health Care Development			
60201	Upgrading Of Primary Health Centres	1,968,805,635.51	2,062,000,000.00	4,030,805,635.51
60202	Primary Health Care Programmes / Projects	12,337,650.00	788,260,000.00	800,597,650.00
60203	PHCD Health System Programmes		25,000,000.00	25,000,000.00
60207	Supplementary Immunization Activities		91,000,000.00	91,000,000.00
60208	Food and Nutrition (Health) Programme Activities		50,000,000.00	50,000,000.00
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres		-	-
60235	Family Planning Services		-	-
60236	Development of Ward-level Facilities for Basic Healthcare Provision		-	-
60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	36,594,000.00	100,000,000.00	136,594,000.00
060334	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	16,187,111,429.53	16,200,000,000.00	32,387,111,429.53
	TOTAL	18,204,848,715.04	19,316,260,000.00	37,521,108,715.04

JIGAWA STATE GOVERNMENT OF NIGERIA NOTE TO CAPITAL EXPENDITURE MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025 NOTE 27 - 051700100100 - Capital Expenditure Ministry of Basic Education				
		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100100	Ministry of Basic Education			
60050	Girls Child Education Programme - (GCEP)	91,226,250.00	235,000,000.00	143,773,750.00
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,090,754,549.67	1,186,500,000.00	95,745,450.33
60052	Construction of Schools and Other Institutional Buildings	1,256,106,772.64	2,000,000,000.00	743,893,227.36
60053	Procurement of ICT Equipment for Basic Education Schools	83,533,554.19	410,000,000.00	326,466,445.81
60054	Basic Education Teacher Capacity Development	201,033,600.00	335,000,000.00	133,966,400.00
60055	Basic Education Sector Planning Research & Statistics	862,051,722.23	1,796,550,000.00	934,498,277.77
60325	Others Partners Support to Basic Education	9,760,000.00	60,000,000.00	50,240,000.00
060329	Jigawa Unite -New globe project for education digital Learning	9,501,751,765.14	18,675,000,000.00	9,173,248,234.86
060332	Implementation of Education student Care Programme	147,662,974.00	900,000,000.00	752,337,026.00
	TOTAL	13,243,881,187.87	25,598,050,000.00	12,354,168,812.13

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTE TO CAPITAL EXPENDITURE STATE UNIVERSAL BASIC EDUCATION BOARD AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 28 - 051700500100 - Capital Expenditure State Universal Basic Education Board (SUBEB)

		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100200	State Universal Basic Education Board (SUBEB)			
60002	Basic Education Provision Primary & Junior Secondary Structures	3,700,000,000.00	9,441,000,000.00	5,741,000,000.00
60004	Basic Education teacher Quality Improvement Activities		442,000,000.00	442,000,000.00
60005	Basic Education Rehabilitation & Major maintenance of Primary and Junior Secondary school Structure	794,190,708.04	1,000,000,000.00	205,809,291.96
60006	Islamic / Quranic Education for Primary & Junior Secondary Schools	353,268,004.42	647,500,000.00	294,231,995.58
60007	Procurement of Instructional Materials	205,036,215.96	461,600,000.00	256,563,784.04
60008	Basic Education Food and Nutrition Food and Nutrition Interventions and Support		10,000,000.00	10,000,000.00
60010	UBEC Basic Education Special Intervention Programme (Capacity Building)		670,400,000.00	670,400,000.00
60039	Special (Basic Education Programme)	50,691,450.00	205,800,000.00	155,108,550.00
60043	Procurement of ICT Equipment for Basic Education Development	39,838,762.51	160,000,000.00	120,161,237.49
60044	Basic Education School Furniture Procurement & Report		537,700,000.00	537,700,000.00
60048	Word Bank Supported Better Education Service Delivery for All (BESDA) Project	2,213,294,360.71	2,300,000,000.00	86,705,639.29
060049	Basic Education Open Defecation Free Project		150,000,000.00	150,000,000.00
060315	Girls Child education Programme		50,000,000.00	50,000,000.00
	TOTAL	7,356,319,501.64	16,076,000,000.00	8,719,680,498.36

JIGAWA STATE GOVERNMENT OF NIGERIA NOTE TO CAPITAL EXPENDITURE STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 29 - Capital Expenditure Jigawa State Agency for Nomadic Education			
	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100300	Agency for Nomadic Education		
60011	Nomadic Basic Education Projects (Structures and Facilities)	370,000,000.00	145,450,608.66
60012	Nomadic Basic Education (Furniture and Instructional Materials)	280,950,000.00	44,854,687.50
	TOTAL	650,950,000.00	190,305,296.16

JIGAWA STATE GOVERNMENT OF NIGERIA NOTE TO CAPITAL EXPENDITURE STATE AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 30 - Agency for Mass Education			
	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
	Agency for Mass Education		
60032	Adult Mass Literacy Programme	105,600,000.00	45,513.23
60034	Basic and Post Literacy Remedial & Continuing Education	233,059,000.00	69,143.75
60035	Women Vocational Education Centres	280,000.00	280,000.00
	TOTAL	338,939,000.00	394,656.98

JIGAWA STATE GOVERNMENT OF NIGERIA			
NOTE TO CAPITAL EXPENDITURE JIGAWA STATE TSANGAYA BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 31 - Jigawa State Tsangaya Education Board			
	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100601	Jigawa State Tsangaya Board		
60324	Tsangaya Development Projects	2,654,000,000.00	2,188,652,315.16
	TOTAL	465,347,684.84	2,282,252,315.16

JIGAWA STATE GOVERNMENT OF NIGERIA			
NOTE TO CAPITAL EXPENDITURE LIBRARY BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 32 - Capital Expenditure Library Board			
	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100700	Library Board		
60033	Development of Libraries	38,000,000.00	12,088,226.68
	TOTAL	12,641,161.02	38,000,000.00



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JIGAWA STATE GOVERNMENT OF NIGERIA
SUMMARY OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PRIMARY HEALTHCARE EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

NOTE 33 - PHC EXPENDITURE BY ADMINISTRATIVE

ADMINISTRATIVE CODE	ORGANISATION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
050000000000	Social	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
052100000000	Ministry of Health	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
052100100100	Ministry of Health	8,084,500,000.00	7,059,500,000.00	3,588,493,471.88	50.8%	3,471,006,528.12
052100800100	Gwarang Cottage Hospital	130,000,000.00	130,000,000.00	38,800,405.12	29.8%	91,199,594.88
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	48,000,000.00	48,000,000.00	45,650,508.23	95.1%	2,349,491.77
052102400100	Primary Health Care Development Agency	17,605,140,000.00	17,456,535,000.00	16,261,374,233.92	93.2%	1,195,160,766.08
052102400200	Primary Health Care Development LGA Management Office	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93

JIGAWA STATE GOVERNMENT OF NIGERIA
SUMMARY OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
BASIC EDUCATION EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

NOTE 34 - BED EXPENDITURE BY ADMINISTRATIVE

ADMINISTRATIVE CODE	ECONOMIC	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
016100400100	Special Service Directorate	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60
023400900100	Fire Service Directorate	18,000,000.00	-	-	-	-
050000000000	Social	68,174,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
051700000000	Ministry of Basic Education	68,174,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
051700100100	Ministry of Basic Education	23,110,000,000.00	23,493,000,000.00	11,494,500,589.37	48.9%	11,998,499,410.63
051700300100	Nomadic Education Agency	2,165,950,000.00	2,142,950,000.00	1,789,917,538.18	83.5%	353,032,461.82
051700500100	State Universal Basic Education Board (SUBE)	17,905,400,000.00	17,848,900,000.00	8,585,334,835.79	48.1%	9,263,565,164.21
051700500200	Inspectorate Headquarters & Zones	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
051700500300	Local Education Authority (LEA)	24,537,000,000.00	34,192,000,000.00	34,151,017,065.74	99.9%	40,982,934.26
051700600100	Jigawa State Tsangaya Education Board	51,200,000.00	492,200,000.00	481,622,272.67	97.9%	10,577,727.33

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JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PRIMARY HEALTHCARE EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 35 - PHC TOTAL EXPENDITURE BY ECONOMY

ECONOMIC CODE	ECONOMIC DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
2	EXPENDITURES	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
21	Personnel Cost	7,423,332,000.00	10,295,040,000.00	9,561,740,257.15	92.9%	733,299,742.85
2101	SALARY	4,288,019,000.00	6,231,825,396.80	5,947,829,112.57	95.4%	283,996,284.23
210101	Salaries and Wages	4,288,019,000.00	6,231,825,396.80	5,947,829,112.57	95.4%	283,996,284.23
21010101	Salary	4,288,019,000.00	6,231,825,396.80	5,947,829,112.57	95.4%	283,996,284.23
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,135,313,000.00	4,063,214,603.20	3,613,911,144.59	88.9%	449,303,458.61
210201	ALLOWANCES	3,135,313,000.00	4,063,214,603.20	3,613,911,144.59	88.9%	449,303,458.61
21020103	Transport Allowance	1,082,000.00	11,482,000.00	11,239,274.45	97.9%	242,725.55
21020104	Rent Supplement	993,000.00	9,393,000.00	9,287,556.96	98.9%	105,443.04
21020105	Meal Subsidy	360,000.00	360,000.00	60,030.48	16.7%	299,969.52
21020106	Utility Allowance	411,000.00	411,000.00	68,436.16	16.7%	342,563.84
21020109	Leave Transport Grant	587,000.00	763,000.00	442,335.04	58.0%	320,664.96
21020113	Hazard / Hardship Allowance	186,993,000.00	316,898,000.00	316,897,216.00	100.0%	784.00
21020114	Board Members Allowance	2,520,000.00	2,520,000.00	-	0.0%	2,520,000.00
21020119	Call Duty Allowance	10,333,000.00	2,724,000.00	1,722,661.44	63.2%	1,001,338.56
21020120	Shift Duty Allowance	144,538,000.00	164,439,000.00	164,438,354.90	100.0%	645.10
21020129	Contract Addition Allowance	140,000.00	140,000.00	-	0.0%	140,000.00
21020135	Midwifery Service Scheme Allowance	255,438,000.00	335,539,603.20	335,468,603.19	100.0%	71,000.01
21020137	Medical Allowance	395,295,000.00	312,349,000.00	17,341,622.79	5.6%	295,007,377.21
21020149	Consolidated Allowance	1,938,293,000.00	2,700,144,000.00	2,699,615,397.27	100.0%	528,602.73
21020153	Non Clinical Allowance	166,598,000.00	174,606,000.00	49,128,652.85	28.1%	125,477,347.15
21020155	Specialist Allowance (Medical Consultant)	3,488,000.00	3,488,000.00	993,130.00	28.5%	2,494,870.00
21020164	Consequential Increase Allowance	28,244,000.00	27,958,000.00	7,207,873.05	25.8%	20,750,126.95
22	Other Recurrent Costs	328,960,000.00	454,355,000.00	360,248,529.35	79.3%	94,106,470.65
2202	OVERHEAD COST	328,960,000.00	454,355,000.00	360,248,529.35	79.3%	94,106,470.65
220201	Transport & Travelling - General	10,998,000.00	27,848,000.00	25,743,500.00	92.4%	2,104,500.00
22020102	Local Travel & Transport - Others	10,998,000.00	27,848,000.00	25,743,500.00	92.4%	2,104,500.00
220202	Utilities General	3,266,000.00	3,396,000.00	2,054,000.00	60.5%	1,342,000.00
22020201	Electricity Charges	1,800,000.00	1,800,000.00	640,000.00	35.6%	1,160,000.00
22020202	Telephone Charges	380,000.00	380,000.00	308,000.00	81.1%	72,000.00
22020203	Internet Access Charges	50,000.00	50,000.00	-	0.0%	50,000.00
22020204	Satellites Broadcasting Access Charges	652,000.00	662,000.00	611,000.00	92.3%	51,000.00
22020210	Other Utility Charges	384,000.00	504,000.00	495,000.00	98.2%	9,000.00

220203	Materials and Supplies - General	135,674,000.00	139,161,000.00	75,778,042.76	54.5%	63,382,957.24
22020301	Office Materials and Consumables	7,966,000.00	13,166,000.00	10,332,700.00	78.5%	2,833,300.00
22020303	Newspapers	5,200,000.00	5,200,000.00	456,520.00	8.8%	4,743,480.00
22020305	Printing of Non-security Documents	6,400,000.00	6,298,000.00	2,865,200.00	45.5%	3,432,800.00
22020307	Drugs, Vaccines & Medical Supplies	111,136,000.00	108,936,000.00	59,854,622.76	54.9%	49,081,377.24
22020309	Uniforms & Other Clothing	3,022,000.00	3,611,000.00	729,000.00	20.2%	2,882,000.00
22020317	Reagents Chemicals and Cleansing Materials	1,950,000.00	1,950,000.00	1,540,000.00	79.0%	410,000.00
220204	Maintenance Services - General	40,112,000.00	59,172,000.00	33,064,598.69	55.9%	26,107,401.31
22020401	Maintenance of Motor Vehicles / Transport Equipment	13,366,000.00	32,366,000.00	28,788,600.00	88.9%	3,577,400.00
22020402	Maintenance of Office Furniture	3,400,000.00	3,400,000.00	152,100.00	4.5%	3,247,900.00
22020403	Maintenance of Office Building / Residential Quarters	2,574,000.00	2,574,000.00	700,000.00	27.2%	1,874,000.00
22020404	Maintenance of Office / IT Equipment	6,500,000.00	6,500,000.00	186,000.00	2.9%	6,314,000.00
22020405	Maintenance of Plants / Generators	44,000.00	44,000.00	-	0.0%	44,000.00
22020406	Other Maintenance Services	13,508,000.00	13,508,000.00	2,457,898.69	18.2%	11,050,101.31
22020420	Maintenance of Medical Equipments	720,000.00	780,000.00	780,000.00	100.0%	-
220205	Training - General	3,000,000.00	6,950,000.00	6,610,000.00	95.1%	340,000.00
22020501	Local Training	3,000,000.00	6,950,000.00	6,610,000.00	95.1%	340,000.00
220206	Other Services - General	7,210,000.00	10,203,000.00	9,485,791.90	93.0%	717,208.10
22020605	Cleaning and Fumigation Services	200,000.00	400,000.00	400,000.00	100.0%	-
22020616	Casual Workers Services	7,000,000.00	6,393,000.00	5,711,791.90	89.3%	681,208.10
22020617	Postage and Courier Payments & Services	10,000.00	3,410,000.00	3,374,000.00	98.9%	36,000.00
220207	Consulting and Professional Services	2,000,000.00	3,890,000.00	3,890,000.00	100.0%	-
22020709	Auditing of Accounts	2,000,000.00	3,890,000.00	3,890,000.00	100.0%	-
220208	Fuel and Lubricant - General	5,000,000.00	7,877,000.00	7,874,820.82	100.0%	2,179.18
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,635,000.00	3,634,000.00	100.0%	1,000.00
22020803	Plant / Generator Fuel Cost	2,000,000.00	4,242,000.00	4,240,820.82	100.0%	1,179.18
220209	Financial Charges - General	200,000.00	558,000.00	557,410.41	99.9%	589.59
22020901	Bank Charges (Other than Interest)	200,000.00	558,000.00	557,410.41	99.9%	589.59
220210	Miscellaneous Expenses - General	121,500,000.00	195,300,000.00	195,190,364.77	99.9%	109,635.23
22021001	Refreshment and Meals	2,000,000.00	2,090,000.00	2,089,231.23	100.0%	768.77
22021002	Honorarium and Sitting Allowance Payments	2,500,000.00	1,280,000.00	1,260,000.00	98.4%	20,000.00
22021045	Institutional Feeding	18,000,000.00	33,500,000.00	33,419,454.36	99.8%	80,545.64
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000.00	360,000.00	356,000.00	98.9%	4,000.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	2,700,000.00	2,700,000.00	100.0%	-
22021054	Zonal Office Operational Expenses	500,000.00	5,240,000.00	5,236,179.18	99.9%	3,820.82
22021060	Nutrition Activities	2,000,000.00	3,553,000.00	3,552,500.00	100.0%	500.00
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000.00	146,577,000.00	146,577,000.00	100.0%	-

23	Capital Expenditure	24,675,760,000.00	23,376,760,000.00	19,443,693,489.72	83.2%	3,933,066,510.28
2301	FIXED ASSETS PURCHASED	8,984,500,000.00	7,972,400,000.00	6,832,472,941.62	85.7%	1,139,927,058.38
230101	Purchase of Fixed Assets - General	8,984,500,000.00	7,972,400,000.00	6,832,472,941.62	85.7%	1,139,927,058.38
23010105	Purchase Of Motor Vehicles	40,000,000.00	-	-	-	-
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	5,000,000.00	1,248,000.00	25.0%	3,752,000.00
23010122	Purchase Of Health / Medical Equipment	8,889,500,000.00	7,917,400,000.00	6,831,224,941.62	86.3%	1,086,175,058.38
23010146	Purchase of other ICT equipment	50,000,000.00	50,000,000.00	-	0.0%	50,000,000.00
2302	CONSTRUCTION / PROVISION	10,186,260,000.00	8,698,360,000.00	5,920,997,870.05	68.1%	2,777,362,129.95
230201	Construction/Provision of Fixed Assets - General	10,186,260,000.00	8,698,360,000.00	5,920,997,870.05	68.1%	2,777,362,129.95
23020102	Construction/Provision Of Residential Buildings	3,086,260,000.00	2,525,360,000.00	2,187,963,909.09	86.6%	337,396,090.91
23020103	Construction/Provision Of Electricity / Solar Power	1,900,000,000.00	1,773,000,000.00	1,754,578,811.35	99.0%	18,421,188.65
23020105	Construction/Provision Of Water Facilities	200,000,000.00	-	-	-	-
23020106	Construction/Provision Of Hospitals/Health Centres	3,650,000,000.00	3,500,000,000.00	1,102,782,049.61	31.5%	2,397,217,950.39
23020130	Construction / Provision of Wall Fence/Boundary Pillars	1,350,000,000.00	900,000,000.00	875,673,100.00	97.3%	24,326,900.00
2303	REHABILITATION / REPAIRS	5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
230301	Rehabilitation/Repairs of Fixed Assets - General	5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
23030105	Rehabilitation/Repairs- Hospitals/Health Centres	5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
2305	OTHER CAPITAL PROJECTS	105,000,000.00	120,000,000.00	104,801,511.25	87.3%	15,198,488.75
230501	Acquisition of Non-Tangible Asset	105,000,000.00	120,000,000.00	104,801,511.25	87.3%	15,198,488.75
23050103	Monitoring And Evaluation	105,000,000.00	120,000,000.00	104,801,511.25	87.3%	15,198,488.75

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
BASIC EDUCATION EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 36 - BED TOTAL EXPENDITURE BY ECONOMY

ECONOMIC CODE	ECONOMIC DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
2	EXPENDITURES	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
21	Personnel Cost	27,024,000,000.00	36,865,900,000.00	36,665,243,489.82	99.5%	200,656,510.18
2101	SALARY	11,760,366,000.00	15,435,942,000.00	15,408,528,007.02	99.8%	27,413,992.98
210101	Salaries and Wages	11,760,366,000.00	15,435,942,000.00	15,408,528,007.02	99.8%	27,413,992.98
21010101	Salary	11,748,910,000.00	15,429,386,000.00	15,402,512,824.86	99.8%	26,873,175.14
21010102	Overtime Payments	6,553,000.00	6,553,000.00	6,015,182.16	91.8%	537,817.84
21010104	Salary Arrears	4,903,000.00	3,000.00	-	0.0%	3,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,263,634,000.00	21,429,958,000.00	21,256,715,482.79	99.2%	173,242,517.21
210201	ALLOWANCES	15,263,634,000.00	21,429,958,000.00	21,256,715,482.79	99.2%	173,242,517.21
21020103	Transport Allowance	3,170,035,000.00	3,086,160,000.00	3,059,567,851.85	99.1%	26,592,148.15
21020104	Rent Supplement	2,349,780,000.00	3,156,794,000.00	3,142,589,527.42	99.6%	14,204,472.58
21020105	Meal Subsidy	1,397,013,000.00	1,350,545,000.00	1,335,067,715.06	98.9%	15,477,284.94
21020106	Utility Allowance	1,041,803,000.00	773,622,000.00	772,308,489.40	99.8%	1,313,510.60
21020107	Entertainment	15,886,000.00	12,124,000.00	11,111,953.00	91.7%	1,012,047.00
21020109	Leave Transport Grant	1,176,362,000.00	1,581,156,000.00	1,579,508,911.89	99.9%	1,647,088.11
21020112	Inducement Allowance	1,775,419,000.00	4,106,150,000.00	4,101,424,452.82	99.9%	4,725,547.18
21020113	Hazard / Hardship Allowance	15,606,000.00	33,496,000.00	30,354,256.01	90.6%	3,141,743.99
21020114	Board Members Allowance	1,980,000.00	1,980,000.00	-	0.0%	1,980,000.00
21020117	Domestic Staff Allowance	404,563,000.00	464,781,000.00	452,420,839.98	97.3%	12,360,160.02
21020118	Personal Assistant Allowance	3,677,000.00	818,000.00	817,333.00	99.9%	667.00
21020122	Motor Vehicle Maintenance Allowance	1,539,000.00	2,058,000.00	2,044,666.00	99.4%	13,334.00
21020124	Newspaper Allowance	4,005,000.00	490,000.00	490,000.00	100.0%	-
21020125	Accommodation Allowance	735,000.00	1,142,000.00	1,142,000.00	100.0%	-
21020128	Rural Posting Allowance	100,000,000.00	-	-	-	-
21020136	Responsibility Allowance	13,663,000.00	13,369,000.00	5,949,389.60	44.5%	7,419,610.40
21020137	Medical Allowance	2,005,421,000.00	3,770,326,000.00	3,740,726,947.62	99.2%	29,599,052.38
21020156	Professional Teaching Allowance	1,477,451,000.00	2,795,251,000.00	2,794,331,149.15	100.0%	919,850.85
21020160	J-Power Teachers Allowance	239,456,000.00	218,656,000.00	182,860,000.00	83.6%	35,796,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	69,240,000.00	61,040,000.00	44,000,000.00	72.1%	17,040,000.00
22	Other Recurrent Costs	1,400,200,000.00	1,488,200,000.00	906,915,708.06	60.9%	581,284,291.94
2202	OVERHEAD COST	1,400,200,000.00	1,488,200,000.00	906,915,708.06	60.9%	581,284,291.94
220201	Transport & Travelling - General	20,000,000.00	23,975,000.00	18,932,800.00	79.0%	5,042,200.00
22020102	Local Travel & Transport - Others	20,000,000.00	23,975,000.00	18,932,800.00	79.0%	5,042,200.00

220202	Utilities General	5,145,000.00	5,905,000.00	3,653,154.30	61.9%	2,251,845.70
22020201	Electricity Charges	1,500,000.00	1,430,000.00	1,427,754.30	99.8%	2,245.70
22020202	Telephone Charges	50,000.00	185,000.00	185,000.00	100.0%	-
22020203	Internet Access Charges	3,095,000.00	3,500,000.00	1,550,400.00	44.3%	1,949,600.00
22020204	Satellites Broadcasting Access Charges	350,000.00	480,000.00	180,000.00	37.5%	300,000.00
22020205	Water rates & Charges	50,000.00	210,000.00	210,000.00	100.0%	-
22020210	Other Utility Charges	100,000.00	100,000.00	100,000.00	100.0%	-
220203	Materials and Supplies - General	83,844,000.00	95,887,000.00	89,776,089.53	93.6%	6,110,910.47
22020301	Office Materials and Consumables	17,119,000.00	21,209,000.00	18,498,027.28	87.2%	2,710,972.72
22020302	Books	2,500,000.00	2,200,000.00	2,200,000.00	100.0%	-
22020303	Newspapers	450,000.00	450,000.00	80,161.25	17.8%	369,838.75
22020305	Printing of Non-security Documents	3,775,000.00	3,575,000.00	2,278,600.00	63.7%	1,296,400.00
22020307	Drugs, Vaccines & Medical Supplies	3,000,000.00	3,000,000.00	1,332,000.00	44.4%	1,668,000.00
22020309	Uniforms & Other Clothing	1,500,000.00	1,200,000.00	1,200,000.00	100.0%	-
22020310	Teaching Aids, Laboratory and Instructional Materials	5,500,000.00	5,000,000.00	4,935,000.00	98.7%	65,000.00
22020315	Examinations / Examination Materials	50,000,000.00	59,253,000.00	59,252,301.00	100.0%	699.00
220204	Maintenance Services - General	152,951,000.00	158,209,000.00	92,558,147.50	58.5%	65,650,852.50
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,100,000.00	28,800,000.00	23,580,845.81	81.9%	5,219,154.19
22020402	Maintenance of Office Furniture	14,000,000.00	15,060,000.00	7,168,000.00	47.6%	7,892,000.00
22020403	Maintenance of Office Building / Residential Quarters	23,000,000.00	23,000,000.00	4,984,000.00	21.7%	18,016,000.00
22020404	Maintenance of Office / IT Equipment	2,930,000.00	3,428,000.00	2,123,500.00	61.9%	1,304,500.00
22020405	Maintenance of Plants / Generators	7,400,000.00	7,400,000.00	4,668,724.52	63.1%	2,731,275.48
22020406	Other Maintenance Services	41,600,000.00	41,600,000.00	26,031,413.00	62.6%	15,568,587.00
22020415	Maintenance of Water Facilities	1,200,000.00	1,200,000.00	-	0.0%	1,200,000.00
22020418	Maintenance of Educational Equipments	7,721,000.00	7,721,000.00	4,081,164.17	52.9%	3,639,835.83
22020419	Maintenance of Educational Buildings	30,000,000.00	30,000,000.00	19,920,500.00	66.4%	10,079,500.00
220205	Training - General	31,800,000.00	61,665,000.00	21,210,175.00	34.4%	40,454,825.00
22020501	Local Training	21,800,000.00	51,665,000.00	13,785,653.00	26.7%	37,879,347.00
22020503	Manpower Planning and Other Staff Development Expenses	10,000,000.00	10,000,000.00	7,424,522.00	74.2%	2,575,478.00
220206	Other Services - General	101,705,000.00	530,342,000.00	510,207,404.07	96.2%	20,134,595.93
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	101,500,000.00	106,243,000.00	86,225,027.00	81.2%	20,017,973.00
22020617	Postage and Courier Payments & Services	205,000.00	105,000.00	105,000.00	100.0%	-
22020618	Religious Services and Other Activities	-	423,994,000.00	423,877,377.07	100.0%	116,622.93
220207	Consulting and Professional Services	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
22020701	Financial Consulting	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
220208	Fuel and Lubricant - General	14,000,000.00	17,420,000.00	10,328,533.47	59.3%	7,091,466.53
22020801	Motor Vehicle Fuel Cost	9,000,000.00	12,920,000.00	7,848,634.65	60.7%	5,071,365.35
22020803	Plant / Generator Fuel Cost	5,000,000.00	4,500,000.00	2,479,898.82	55.1%	2,020,101.18
220209	Financial Charges - General	745,000.00	945,000.00	361,091.25	38.2%	583,908.75

22020901	Bank Charges (Other than Interest)	745,000.00	945,000.00	361,091.25	38.2%	583,908.75
220210	Miscellaneous Expenses - General	980,010,000.00	583,852,000.00	154,238,312.94	26.4%	429,613,687.06
22021001	Refreshment and Meals	12,110,000.00	13,155,000.00	7,780,408.21	59.1%	5,374,591.79
22021002	Honorarium and Sitting Allowance Payments	26,600,000.00	41,400,000.00	10,346,000.00	25.0%	31,054,000.00
22021003	Publicity and Advertisements	6,300,000.00	6,300,000.00	6,175,000.00	98.0%	125,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	4,994,000.00	99.9%	6,000.00
22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000.00	50,000,000.00	42,027,108.00	84.1%	7,972,892.00
22021045	Institutional Feeding	720,000,000.00	307,997,000.00	29,638,000.00	9.6%	278,359,000.00
22021047	Community Engagement, Sensitization & Mobilization Activit	70,000,000.00	70,000,000.00	17,994,500.00	25.7%	52,005,500.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000.00	20,000,000.00	8,581,295.92	42.9%	11,418,704.08
22021056	Quranic Recitation and Other Religious Competitions	-	-	-	-	-
22021072	School Clubs Activities	25,000,000.00	25,000,000.00	18,638,000.81	74.6%	6,361,999.19
22021073	Guidance & Counselling Activities	15,000,000.00	15,000,000.00	8,064,000.00	53.8%	6,936,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000.00	30,000,000.00	-	0.0%	30,000,000.00
23	Capital Expenditure	39,918,350,000.00	40,369,950,000.00	19,403,479,513.25	48.1%	20,966,470,486.75
2301	FIXED ASSETS PURCHASED	5,444,250,000.00	5,792,730,000.00	2,269,337,019.79	39.2%	3,523,392,980.21
230101	Purchase of Fixed Assets - General	5,444,250,000.00	5,792,730,000.00	2,269,337,019.79	39.2%	3,523,392,980.21
23010101	Purchase/Acquisition Of Land	-	250,000,000.00	-	0.0%	250,000,000.00
23010104	Purchase of Motor Cycles	23,000,000.00	23,000,000.00	22,311,625.00	97.0%	688,375.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	25,000,000.00	22,525,477.84	90.1%	2,474,522.16
23010113	Purchase Of Computers	25,000,000.00	33,100,000.00	33,016,513.00	99.7%	83,487.00
23010114	Purchase Of Computer Printers	6,000,000.00	6,000,000.00	4,490,250.00	74.8%	1,509,750.00
23010120	Purchase Of canteen / Kitchen Equipment	35,000,000.00	6,000,000.00	-	0.0%	6,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	1,910,550,000.00	2,159,885,000.00	1,316,903,851.88	61.0%	842,981,148.12
23010126	Purchase Of Sporting / Gaming Equipment	157,000,000.00	182,000,000.00	41,850,369.15	23.0%	140,149,630.85
23010133	Purchases Of Surveying Equipment	214,000,000.00	214,000,000.00	42,120,000.00	19.7%	171,880,000.00
23010141	Purchase of School Furniture	2,694,700,000.00	2,674,745,000.00	655,786,971.10	24.5%	2,018,958,028.90
23010142	Purchase of Laboratory Equipment	100,000,000.00	100,000,000.00	99,980,342.44	100.0%	19,657.56
23010143	Purchase of Workshop Tools / Equipment	11,500,000.00	11,500,000.00	9,200,000.00	80.0%	2,300,000.00
23010144	Purchase of Heavy Plants and Equipment	2,500,000.00	2,500,000.00	-	0.0%	2,500,000.00
23010146	Purchase of other ICT equipment	250,000,000.00	100,000,000.00	21,151,619.38	21.2%	78,848,380.62
23010152	Purchase of Fumigation Equipment	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
23010155	Purchase of Water Supply Equipment	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00

2302	CONSTRUCTION / PROVISION	9,186,000,000.00	10,348,538,000.00	5,284,251,245.65	51.1%	5,064,286,754.35
230201	Construction/Provision of Fixed Assets - General	9,186,000,000.00	10,348,538,000.00	5,284,251,245.65	51.1%	5,064,286,754.35
23020102	Construction/Provision Of Residential Buildings	52,500,000.00	52,500,000.00	51,714,256.00	98.5%	785,744.00
23020103	Construction/Provision Of Electricity / Solar Power	85,000,000.00	85,000,000.00	-	0.0%	85,000,000.00
23020105	Construction/Provision Of Water Facilities	200,000,000.00	200,000,000.00	151,933,290.84	76.0%	48,066,709.16
23020107	Construction/Provision Of Public Schools	8,515,500,000.00	9,727,165,000.00	4,839,370,682.57	49.8%	4,887,794,317.43
23020131	Construction/Provision Of Religious Structures	85,000,000.00	85,000,000.00	80,459,963.47	94.7%	4,540,036.53
23020146	Construction of Lecture Hall/Theatre/Class Rooms	18,000,000.00	-	-	-	-
23020147	Construction/Provision of Workshops/Laboratories	230,000,000.00	198,873,000.00	160,773,052.77	80.8%	38,099,947.23
2303	REHABILITATION / REPAIRS	3,417,500,000.00	2,470,082,000.00	1,611,640,651.49	65.2%	858,441,348.51
230301	Rehabilitation/Repairs of Fixed Assets - General	3,417,500,000.00	2,470,082,000.00	1,611,640,651.49	65.2%	858,441,348.51
23030106	Rehabilitation/Repairs - Public Schools	3,382,500,000.00	2,435,082,000.00	1,611,640,651.49	66.2%	823,441,348.51
23030110	Rehabilitation / Repairs - Libraries	25,000,000.00	25,000,000.00	-	0.0%	25,000,000.00
23030136	Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
2305	OTHER CAPITAL PROJECTS	21,870,600,000.00	21,758,600,000.00	10,238,250,596.32	47.1%	11,520,349,403.68
230501	Acquisition of Non-Tangible Asset	21,870,600,000.00	21,758,600,000.00	10,238,250,596.32	47.1%	11,520,349,403.68
23050102	Computer Software Acquisition	105,000,000.00	105,000,000.00	59,237,230.00	56.4%	45,762,770.00
23050103	Monitoring And Evaluation	276,000,000.00	286,000,000.00	54,489,942.00	19.1%	231,510,058.00
23050108	Special Intervention Programmes and Projects	21,489,600,000.00	21,367,600,000.00	10,124,523,424.32	47.4%	11,243,076,575.68

Signature
20/08/2020

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
 DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 PRIMARY HEALTHCARE EXPENDITURE BY FUNCTION CLASSIFICATION

NOTE 37 - PHC EXPENDITURE BY FUNCTIONS

FUNCTION CODE	FUNCTION DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
707	HEALTH	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
7073	HOSPITAL SERVICES	8,077,500,000.00	7,077,500,000.00	3,566,894,873.98	50.4%	3,510,605,126.02
70731	GENERAL HOSPITAL SERVICES	178,000,000.00	178,000,000.00	84,450,913.35	47.4%	93,549,086.65
70732	SPECIALIZED HOSPITAL SERVICES	3,000,000,000.00	3,000,000,000.00	660,648,323.98	22.0%	2,339,351,676.02
70733	MEDICAL AND MATERNITY CENTRE SERVICE	4,899,500,000.00	3,899,500,000.00	2,821,795,636.65	72.4%	1,077,704,363.35
7074	PUBLIC HEALTH SERVICES	24,350,552,000.00	27,048,655,000.00	25,798,787,402.24	95.4%	1,249,867,597.76
70741	PUBLIC HEALTH SERVICES	24,350,552,000.00	27,048,655,000.00	25,798,787,402.24	95.4%	1,249,867,597.76

JIGAWA STATE GOVERNMENT OF NIGERIA

DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 BASIC EDUCATION EXPENDITURE BY FUNCTION CLASSIFICATION

NOTE 38 - BED EXPENDITURE BY FUNCTIONS

FUNCTION CODE	FUNCTION DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
709	EDUCATION	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
7091	PRE-PRIMARY AND PRIMARY EDUCATION	68,192,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
70911	PRE-PRIMARY EDUCATION	18,000,000.00	-	-	-	-
70912	PRIMARY EDUCATION	68,174,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
7092	SECONDARY EDUCATION	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60
70921	LOWER SECONDARY EDUCATION	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60


26/08/2026

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 FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PRIMARY HEALTHCARE EXPENDITURE BY PROGRAMME CLASSIFICATION

NOTE 39 - PHC EXPENDITURE BY PROGRAMMES

PROGRAMME CODE	PROGRAMME (SECTOR AND OBJECTIVE)	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
04	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
	Health	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
0401	Effective governance of the health system	368,960,000.00	454,355,000.00	360,248,529.35	79.3%	94,106,470.65
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	3,586,260,000.00	2,631,360,000.00	2,293,153,571.09	87.1%	338,206,428.91
0405	Provision of adequate and modern health infrastructure for health services delivery	20,884,500,000.00	20,565,400,000.00	17,045,738,407.38	82.9%	3,519,661,592.62
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
0407	Evidence generation and utilisation	155,000,000.00	170,000,000.00	104,801,511.25	61.6%	65,198,488.75
0410	Health Sector Expenditures Not Elsewhere Classified	7,423,332,000.00	10,295,040,000.00	9,561,740,257.15	92.9%	733,299,742.85

JIGAWA STATE GOVERNMENT OF NIGERIA
 DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 BASIC EDUCATION EXPENDITURE BY PROGRAMME CLASSIFICATION

NOTE 40 - BED EXPENDITURE BY PROGRAMMES

PROGRAMME CODE	PROGRAMME (SECTOR AND OBJECTIVE)	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
05	Education	68,192,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
0501	Effective governance of the education system	28,570,000,000.00	38,036,855,000.00	37,116,369,083.19	97.6%	920,485,916.81
0503	Equity and inclusiveness in the provision of educational services	2,015,500,000.00	3,403,018,000.00	2,512,133,396.60	73.8%	890,884,603.40
0504	Improved quality of teaching and learning outcomes	2,446,550,000.00	2,536,520,000.00	1,727,172,083.97	68.1%	809,347,916.03
0505	Adequate infrastructure at all levels	33,360,100,000.00	32,852,257,000.00	14,506,552,232.19	44.2%	18,345,704,767.81
0506	Improved education information management system (EIMS)	1,800,400,000.00	1,745,400,000.00	1,021,397,196.78	58.5%	724,002,803.22
13	Reform of Government and Governance	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60
1310	Reform of Government and Governance - General	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60

Abdullahi S.G Shehu FCA
 Accountant-General, Jigawa State
 FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
 DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 PRIMARY HEALTHCARE MDAS EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 41 - PHC MDA's EXPENDITURE BY ECONOMY

052100100100 - Ministry of Health

ECONOMIC CODE	ECONOMIC	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	23,239,260,000.00	26,424,211,000.00	15,904,893,507.44	60.2%	10,519,317,492.56
2	EXPENDITURES	23,239,260,000.00	26,424,211,000.00	15,904,893,507.44	60.2%	10,519,317,492.56
21	Personnel Cost	3,903,510,000.00	3,916,958,000.00	3,916,295,133.57	100.0%	662,866.43
2101	SALARY	1,756,471,000.00	1,920,952,600.00	1,920,373,421.30	100.0%	579,178.70
210101	Salaries and Wages	1,756,471,000.00	1,920,952,600.00	1,920,373,421.30	100.0%	579,178.70
21010101	Salary	1,756,471,000.00	1,920,952,600.00	1,920,373,421.30	100.0%	579,178.70
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,147,039,000.00	1,996,005,400.00	1,995,921,712.27	100.0%	83,687.73
210201	ALLOWANCES	2,147,039,000.00	1,996,005,400.00	1,995,921,712.27	100.0%	83,687.73
21020103	Transport Allowance	429,421,000.00	301,262,000.00	301,261,095.57	100.0%	904.43
21020104	Rent Supplement	296,406,000.00	191,674,000.00	191,673,336.93	100.0%	663.07
21020105	Meal Subsidy	375,000.00	1,430,000.00	1,429,589.66	100.0%	410.34
21020106	Utility Allowance	275,000.00	1,517,000.00	1,516,698.67	100.0%	301.33
21020109	Leave Transport Grant	420,000.00	11,720,000.00	11,713,345.36	99.9%	6,654.64
21020113	Hazard / Hardship Allowance	51,267,000.00	44,812,000.00	44,811,078.55	100.0%	921.45
21020114	Board Members Allowance	3,240,000.00	4,000.00	-	0.0%	4,000.00
21020115	Journal Allowance	2,528,000.00	172,000.00	171,059.28	99.5%	940.72
21020119	Call Duty Allowance	154,659,000.00	119,893,000.00	119,892,023.04	100.0%	976.96
21020120	Shift Duty Allowance	39,876,000.00	37,829,000.00	37,828,078.00	100.0%	922.00
21020129	Contract Addition Allowance	570,000.00	2,620,000.00	2,608,470.10	99.6%	11,529.90
21020130	Locum / Visiting Lecturers Allowance	102,822,000.00	38,972,000.00	38,950,000.00	99.9%	22,000.00
21020136	Responsibility Allowance	66,000.00	196,400.00	196,395.80	100.0%	4.20
21020137	Medical Allowance	1,039,000.00	4,339,000.00	4,332,769.46	99.9%	6,230.54
21020146	Arrears of Allowances	1,567,000.00	1,783,000.00	1,782,444.15	100.0%	555.85
21020149	Consolidated Allowance	939,903,000.00	1,111,493,000.00	1,111,492,267.73	100.0%	732.27
21020153	Non Clinical Allowance	2,625,000.00	-	-	-	-
21020154	Project Allowance for Medical Students	8,461,000.00	8,139,000.00	8,138,653.69	100.0%	346.31
21020155	Specialist Allowance (Medical Consultant)	1,735,000.00	1,549,000.00	1,548,535.00	100.0%	465.00
21020161	Non Clinical Duty Allowance	3,938,000.00	4,755,000.00	4,754,796.28	100.0%	203.72
21020164	Consequential Increase Allowance	105,846,000.00	111,846,000.00	111,821,075.00	100.0%	24,925.00
22	Other Recurrent Costs	358,600,000.00	430,103,000.00	406,092,048.00	94.4%	24,010,952.00
2202	OVERHEAD COST	358,600,000.00	430,103,000.00	406,092,048.00	94.4%	24,010,952.00
220201	Transport & Travelling - General	20,000,000.00	38,519,000.00	38,518,075.00	100.0%	925.00

22020102	Local Travel & Transport - Others	20,000,000.00	38,519,000.00	38,518,075.00	100.0%	925.00
220202	Utilities General	1,515,000.00	5,637,000.00	4,788,165.00	84.9%	848,835.00
22020203	Internet Access Charges	941,000.00	941,000.00	92,345.00	9.8%	848,655.00
22020204	Satellites Broadcasting Access Charges	574,000.00	4,696,000.00	4,695,820.00	100.0%	180.00
220203	Materials and Supplies - General	75,379,000.00	16,345,000.00	15,699,185.00	96.0%	645,815.00
22020301	Office Materials and Consumables	73,329,000.00	6,329,000.00	5,695,014.00	90.0%	633,986.00
22020302	Books	413,000.00	1,853,000.00	1,842,230.00	99.4%	10,770.00
22020305	Printing of Non-security Documents	1,493,000.00	7,762,000.00	7,761,641.00	100.0%	359.00
22020309	Uniforms & Other Clothing	144,000.00	401,000.00	400,300.00	99.8%	700.00
220204	Maintenance Services - General	19,346,000.00	14,402,000.00	14,037,285.00	97.5%	364,715.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	11,784,000.00	8,384,000.00	8,310,334.00	99.1%	73,666.00
22020402	Maintenance of Office Furniture	990,000.00	1,746,000.00	1,745,635.00	100.0%	365.00
22020403	Maintenance of Office Building / Residential Quarters	4,127,000.00	1,827,000.00	1,825,615.00	99.9%	1,385.00
22020420	Maintenance of Medical Equipments	2,445,000.00	2,445,000.00	2,155,701.00	88.2%	289,299.00
220205	Training - General	7,022,000.00	3,422,000.00	3,388,900.00	99.0%	33,100.00
22020501	Local Training	7,022,000.00	3,422,000.00	3,388,900.00	99.0%	33,100.00
220206	Other Services - General	200,000.00	200,000.00	53,100.00	26.6%	146,900.00
22020617	Postage and Courier Payments & Services	200,000.00	200,000.00	53,100.00	26.6%	146,900.00
220208	Fuel and Lubricant - General	17,306,000.00	14,506,000.00	14,437,981.00	99.5%	68,019.00
22020801	Motor Vehicle Fuel Cost	17,306,000.00	14,506,000.00	14,437,981.00	99.5%	68,019.00
220210	Miscellaneous Expenses - General	217,832,000.00	337,072,000.00	315,169,357.00	93.5%	21,902,643.00
22021001	Refreshment and Meals	7,835,000.00	11,858,000.00	11,857,143.00	100.0%	857.00
22021002	Honorarium and Sitting Allowance Payments	13,243,000.00	10,643,000.00	10,630,990.00	99.9%	12,010.00
22021044	Committees and Commissions	1,271,000.00	71,601,000.00	71,600,070.00	100.0%	930.00
22021045	Institutional Feeding	161,781,000.00	197,388,000.00	175,766,756.00	89.0%	21,621,244.00
22021050	Official Ceremonies and Celebrations	1,757,000.00	8,194,000.00	8,193,440.00	100.0%	560.00
22021053	National Councils Meetings	7,000,000.00	1,000,000.00	733,140.00	73.3%	266,860.00
22021064	Emergency Preparedness and Response	19,945,000.00	36,388,000.00	36,387,818.00	100.0%	182.00
22021077	Sexual Assault Referral Centre Expenses	5,000,000.00	-	-	-	-
23	Capital Expenditure	18,977,150,000.00	22,077,150,000.00	11,582,506,325.87	52.5%	10,494,643,674.13
2301	FIXED ASSETS PURCHASED	7,715,680,000.00	6,375,680,000.00	3,808,032,885.80	59.7%	2,567,647,114.20
230101	Purchase of Fixed Assets - General	7,715,680,000.00	6,375,680,000.00	3,808,032,885.80	59.7%	2,567,647,114.20
23010105	Purchase Of Motor Vehicles	265,000,000.00	210,000,000.00	-	0.0%	210,000,000.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	5,000,000.00	1,248,000.00	25.0%	3,752,000.00
23010113	Purchase Of Computers	700,000.00	700,000.00	-	0.0%	700,000.00
23010114	Purchase Of Computer Printers	480,000.00	480,000.00	-	0.0%	480,000.00
23010121	Purchase Of Residential Furniture	200,000,000.00	20,000,000.00	12,550,360.21	62.8%	7,449,639.79
23010122	Purchase Of Health / Medical Equipment	7,194,500,000.00	6,089,500,000.00	3,794,234,525.59	62.3%	2,295,265,474.41
23010146	Purchase of other ICT equipment	50,000,000.00	50,000,000.00	-	0.0%	50,000,000.00
2302	CONSTRUCTION / PROVISION	9,652,970,000.00	10,016,970,000.00	6,764,196,934.94	67.5%	3,252,773,065.06

230201	Construction/Provision of Fixed Assets - General	9,652,970,000.00	10,016,970,000.00	6,764,196,934.94	67.5%	3,252,773,065.06
23020106	Construction/Provision Of Hospitals/Health Centres	9,651,820,000.00	10,015,820,000.00	6,764,196,934.94	67.5%	3,251,623,065.06
23020118	Construction / Provision Of Infrastructure	1,150,000.00	1,150,000.00	-	0.0%	1,150,000.00
2303	REHABILITATION / REPAIRS	670,000,000.00	4,695,000,000.00	260,158,593.88	5.5%	4,434,841,406.12
230301	Rehabilitation/Repairs of Fixed Assets General	670,000,000.00	4,695,000,000.00	260,158,593.88	5.5%	4,434,841,406.12
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	610,000,000.00	4,635,000,000.00	235,761,460.27	5.1%	4,399,238,539.73
23030132	Rehabilitation/Repairs of Other Plants & Machinerites	50,000,000.00	50,000,000.00	24,397,133.61	48.8%	25,602,866.39
23030138	Rehabilitation/Repairs of Workshops/Laboratories	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
2305	OTHER CAPITAL PROJECTS	938,500,000.00	989,500,000.00	750,117,911.25	75.8%	239,382,088.75
230501	Acquisition of Non-Tangible Asset	938,500,000.00	989,500,000.00	750,117,911.25	75.8%	239,382,088.75
23050101	Research & Development and Census/Surveys	25,000,000.00	25,000,000.00	6,018,800.00	24.1%	18,981,200.00
23050103	Monitoring And Evaluation	150,000,000.00	165,000,000.00	104,801,511.25	63.5%	60,198,488.75
23050108	Special Intervention Programmes and Projects	763,500,000.00	799,500,000.00	639,297,600.00	80.0%	160,202,400.00

052100800100 - Gwaram Cottage Hospital

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
2	Total Expenditure	344,010,000.00	385,787,000.00	294,201,800.21	76.3%	91,585,199.79
	EXPENDITURES	344,010,000.00	385,787,000.00	294,201,800.21	76.3%	91,585,199.79
21	Personnel Cost	214,010,000.00	255,787,000.00	255,401,395.09	99.8%	385,604.91
2101	SALARY	126,875,000.00	128,075,000.00	127,841,599.83	99.8%	233,400.17
210101	Salaries and Wages	126,875,000.00	128,075,000.00	127,841,599.83	99.8%	233,400.17
21010101	Salary	126,875,000.00	128,075,000.00	127,841,599.83	99.8%	233,400.17
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	87,135,000.00	127,712,000.00	127,559,795.26	99.9%	152,204.74
210201	ALLOWANCES	87,135,000.00	127,712,000.00	127,559,795.26	99.9%	152,204.74
21020103	Transport Allowance	142,000.00	22,101,000.00	22,100,963.56	100.0%	36.44
21020104	Rent Supplement	176,000.00	15,371,000.00	15,370,561.82	100.0%	438.18
21020105	Meal Subsidy	60,000.00	60,000.00	60,030.48	100.1%	(30.48)
21020106	Utility Allowance	68,000.00	68,000.00	68,435.16	100.6%	(435.16)
21020109	Leave Transport Grant	88,000.00	88,000.00	82,579.08	93.8%	5,420.92
21020113	Hazard / Hardship Allowance	7,820,000.00	4,420,000.00	4,376,606.40	99.0%	43,393.60
21020119	Call Duty Allowance	7,714,000.00	2,914,000.00	2,901,120.00	99.6%	12,880.00
21020120	Shift Duty Allowance	10,509,000.00	6,209,000.00	6,123,776.80	98.6%	85,223.20
21020137	Medical Allowance	178,000.00	178,000.00	178,041.60	100.0%	(41.60)
21020149	Consolidated Allowance	53,524,000.00	69,122,000.00	69,121,116.36	100.0%	883.64
21020164	Consequential Increase Allowance	6,856,000.00	7,181,000.00	7,176,564.00	99.9%	4,436.00
22	Other Recurrent Costs	130,000,000.00	130,000,000.00	38,800,405.12	29.8%	91,199,594.88
2202	OVERHEAD COST	130,000,000.00	130,000,000.00	38,800,405.12	29.8%	91,199,594.88
220201	Transport & Travelling - General	3,248,000.00	3,058,000.00	970,000.00	31.7%	2,088,000.00
22020102	Local Travel & Transport - Others	3,248,000.00	3,058,000.00	970,000.00	31.7%	2,088,000.00
220202	Utilities General	2,336,000.00	2,526,000.00	1,345,000.00	53.2%	1,181,000.00
22020201	Electricity Charges	1,800,000.00	1,800,000.00	640,000.00	35.6%	1,160,000.00
22020204	Satellites Broadcasting Access Charges	152,000.00	222,000.00	210,000.00	94.6%	12,000.00
22020210	Other Utility Charges	384,000.00	504,000.00	495,000.00	98.2%	9,000.00
220203	Materials and Supplies - General	95,724,000.00	95,724,000.00	33,744,906.43	35.3%	61,979,093.57
22020301	Office Materials and Consumables	3,966,000.00	3,966,000.00	1,230,000.00	31.0%	2,736,000.00
22020303	Newspapers	3,500,000.00	3,500,000.00	-	0.0%	3,500,000.00
22020305	Printing of Non-security Documents	5,400,000.00	5,400,000.00	1,975,000.00	36.6%	3,425,000.00
22020307	Drugs, Vaccines & Medical Supplies	77,936,000.00	77,936,000.00	28,909,906.43	37.1%	49,026,093.57
22020309	Uniforms & Other Clothing	2,972,000.00	2,972,000.00	90,000.00	3.0%	2,882,000.00
22020317	Reagents Chemicals and Cleansing Materials	1,950,000.00	1,950,000.00	1,540,000.00	79.0%	410,000.00
220204	Maintenance Services - General	28,692,000.00	28,692,000.00	2,740,498.69	9.6%	25,951,501.31
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,566,000.00	3,566,000.00	42,600.00	1.2%	3,523,400.00
22020402	Maintenance of Office Furniture	3,200,000.00	3,200,000.00	-	0.0%	3,200,000.00
22020403	Maintenance of Office Building / Residential Quarters	2,574,000.00	2,574,000.00	700,000.00	27.2%	1,874,000.00
22020404	Maintenance of Office / IT Equipment	6,300,000.00	6,300,000.00	-	0.0%	6,300,000.00
22020405	Maintenance of Plants / Generators	44,000.00	44,000.00	-	0.0%	44,000.00
22020406	Other Maintenance Services	13,008,000.00	13,008,000.00	1,997,898.69	15.4%	11,010,101.31

052101200100 - Kafin Hausa (Bulangu) Cottage Hospital

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	277,145,000.00	277,145,000.00	267,803,641.17	96.6%	9,341,358.83
2	EXPENDITURES	277,145,000.00	277,145,000.00	267,803,641.17	96.6%	9,341,358.83
21	Personnel Cost	229,145,000.00	229,145,000.00	222,153,132.94	96.9%	6,991,867.06
2101	SALARY	97,970,000.00	97,361,000.00	92,320,077.70	94.8%	5,040,922.30
210101	Salaries and Wages	97,970,000.00	97,361,000.00	92,320,077.70	94.8%	5,040,922.30
21010101	Salary	97,970,000.00	97,361,000.00	92,320,077.70	94.8%	5,040,922.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	131,175,000.00	131,784,000.00	129,833,055.24	98.5%	1,950,944.76
210201	ALLOWANCES	131,175,000.00	131,784,000.00	129,833,055.24	98.5%	1,950,944.76
21020103	Transport Allowance	28,411,000.00	16,511,000.00	16,433,534.04	99.5%	77,465.96
21020104	Rent Supplement	21,973,000.00	23,973,000.00	23,828,627.88	99.4%	144,372.12
21020105	Meal Subsidy	757,000.00	757,000.00	-	0.0%	757,000.00
21020106	Utility Allowance	490,000.00	490,000.00	-	0.0%	490,000.00
21020109	Leave Transport Grant	425,000.00	425,000.00	-	0.0%	425,000.00
21020113	Hazard / Hardship Allowance	6,000,000.00	7,980,000.00	7,980,000.00	100.0%	-
21020119	Call Duty Allowance	4,000,000.00	4,566,000.00	4,565,733.21	100.0%	266.79
21020120	Shift Duty Allowance	6,000,000.00	4,800,000.00	4,745,009.91	98.9%	54,990.09
21020149	Consolidated Allowance	57,120,000.00	66,215,000.00	66,214,042.20	100.0%	957.80
21020164	Consequential Increase Allowance	5,999,000.00	6,067,000.00	6,066,108.00	100.0%	892.00
22	Other Recurrent Costs	48,000,000.00	48,000,000.00	45,650,508.23	95.1%	2,349,491.77
2202	OVERHEAD COST	48,000,000.00	48,000,000.00	45,650,508.23	95.1%	2,349,491.77
220201	Transport & Travelling - General	2,000,000.00	2,940,000.00	2,940,000.00	100.0%	-
22020102	Local Travel & Transport - Others	2,000,000.00	2,940,000.00	2,940,000.00	100.0%	-
220202	Utilities General	380,000.00	380,000.00	308,000.00	81.1%	72,000.00
22020202	Telephone Charges	380,000.00	380,000.00	308,000.00	81.1%	72,000.00
220203	Materials and Supplies - General	34,400,000.00	32,200,000.00	30,944,716.33	96.1%	1,255,283.67
22020303	Newspapers	1,200,000.00	1,200,000.00	-	0.0%	1,200,000.00
22020307	Drugs, Vaccines & Medical Supplies	33,200,000.00	31,000,000.00	30,944,716.33	99.8%	55,283.67
220204	Maintenance Services - General	720,000.00	780,000.00	780,000.00	100.0%	-
22020420	Maintenance of Medical Equipments	720,000.00	780,000.00	780,000.00	100.0%	-
220205	Training - General	1,000,000.00	1,000,000.00	660,000.00	66.0%	340,000.00
22020501	Local Training	1,000,000.00	1,000,000.00	660,000.00	66.0%	340,000.00
220206	Other Services - General	7,000,000.00	6,393,000.00	5,711,791.90	89.3%	681,208.10
22020616	Casual Workers Services	7,000,000.00	6,393,000.00	5,711,791.90	89.3%	681,208.10
220208	Fuel and Lubricant - General	1,500,000.00	3,127,000.00	3,126,000.00	100.0%	1,000.00
22020803	Plant / Generator Fuel Cost	1,500,000.00	3,127,000.00	3,126,000.00	100.0%	1,000.00
220210	Miscellaneous Expenses - General	1,000,000.00	1,180,000.00	1,180,000.00	100.0%	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	1,180,000.00	1,180,000.00	100.0%	-

052102400100 - Primary Health Care Development Agency

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	22,292,140,000.00	20,455,535,000.00	18,611,022,931.12	91.0%	1,844,512,068.88
2	EXPENDITURES	22,292,140,000.00	20,455,535,000.00	18,611,022,931.12	91.0%	1,844,512,068.88
21	Personnel Cost	862,920,000.00	862,920,000.00	130,376,600.08	15.1%	732,543,399.92
2101	SALARY	351,607,000.00	312,577,000.00	28,793,608.03	9.2%	283,783,391.97
210101	Salaries and Wages	351,607,000.00	312,577,000.00	28,793,608.03	9.2%	283,783,391.97
21010101	Salary	351,607,000.00	312,577,000.00	28,793,608.03	9.2%	283,783,391.97
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	511,313,000.00	550,343,000.00	101,582,992.05	18.5%	448,760,007.95
210201	ALLOWANCES	511,313,000.00	550,343,000.00	101,582,992.05	18.5%	448,760,007.95
21020103	Transport Allowance	852,000.00	11,252,000.00	11,239,274.45	99.9%	12,725.55
21020104	Rent Supplement	775,000.00	7,975,000.00	7,966,651.36	99.9%	8,348.64
21020105	Meal Subsidy	360,000.00	360,000.00	60,030.48	16.7%	299,969.52
21020106	Utility Allowance	411,000.00	411,000.00	68,436.16	16.7%	342,563.84
21020109	Leave Transport Grant	387,000.00	387,000.00	66,976.82	17.3%	320,023.18
21020114	Board Members Allowance	2,520,000.00	2,520,000.00	-	0.0%	2,520,000.00
21020119	Call Duty Allowance	2,612,000.00	2,612,000.00	1,611,360.00	61.7%	1,000,640.00
21020137	Medical Allowance	311,000,000.00	311,000,000.00	15,993,141.71	5.1%	295,006,858.29
21020149	Consolidated Allowance	1,068,000.00	22,498,000.00	21,970,235.97	97.7%	527,764.03
21020153	Non Clinical Allowance	164,248,000.00	164,248,000.00	38,771,434.10	23.6%	125,476,565.90
21020155	Specialist Allowance (Medical Consultant)	3,488,000.00	3,488,000.00	993,130.00	28.5%	2,494,870.00
21020164	Consequential Increase Allowance	23,592,000.00	23,592,000.00	2,842,321.00	12.0%	20,749,679.00
22	Other Recurrent Costs	150,960,000.00	276,355,000.00	275,797,616.00	99.8%	557,384.00
2202	OVERHEAD COST	150,960,000.00	276,355,000.00	275,797,616.00	99.8%	557,384.00
220201	Transport & Travelling - General	5,750,000.00	21,850,000.00	21,833,500.00	99.9%	16,500.00
22020102	Local Travel & Transport - Others	5,750,000.00	21,850,000.00	21,833,500.00	99.9%	16,500.00
220202	Utilities General	550,000.00	490,000.00	401,000.00	81.8%	89,000.00
22020203	Internet Access Charges	50,000.00	50,000.00	-	0.0%	50,000.00
22020204	Satellites Broadcasting Access Charges	500,000.00	440,000.00	401,000.00	91.1%	39,000.00
220203	Materials and Supplies - General	5,550,000.00	11,237,000.00	11,088,420.00	98.7%	148,580.00
22020301	Office Materials and Consumables	4,000,000.00	9,200,000.00	9,102,700.00	98.9%	97,300.00
22020303	Newspapers	500,000.00	500,000.00	456,520.00	91.3%	43,480.00
22020305	Printing of Non-security Documents	1,000,000.00	898,000.00	890,200.00	99.1%	7,800.00
22020309	Uniforms & Other Clothing	50,000.00	639,000.00	639,000.00	100.0%	-
220204	Maintenance Services - General	10,700,000.00	29,700,000.00	29,544,100.00	99.5%	155,900.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	9,800,000.00	28,800,000.00	28,746,000.00	99.8%	54,000.00
22020402	Maintenance of Office Furniture	200,000.00	200,000.00	152,100.00	76.1%	47,900.00
22020404	Maintenance of Office / IT Equipment	200,000.00	200,000.00	186,000.00	93.0%	14,000.00
22020406	Other Maintenance Services	500,000.00	500,000.00	460,000.00	92.0%	40,000.00

052102400200 - Primary Health Care Development LGA Management Office

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93
2	EXPENDITURES	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93
21	Personnel Cost	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93
2101	SALARY	3,936,412,000.00	5,919,248,396.80	5,919,035,504.54	100.0%	212,892.26
210101	Salaries and Wages	3,936,412,000.00	5,919,248,396.80	5,919,035,504.54	100.0%	212,892.26
21010101	Salary	3,936,412,000.00	5,919,248,396.80	5,919,035,504.54	100.0%	212,892.26
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,624,000,000.00	3,512,871,603.20	3,512,328,152.54	100.0%	543,450.66
210201	ALLOWANCES	2,624,000,000.00	3,512,871,603.20	3,512,328,152.54	100.0%	543,450.66
21020103	Transport Allowance	230,000.00	230,000.00	-	0.0%	230,000.00
21020104	Rent Supplement	218,000.00	1,418,000.00	1,320,905.60	93.2%	97,094.40
21020109	Leave Transport Grant	200,000.00	376,000.00	375,358.22	99.8%	641.78
21020113	Hazard / Hardship Allowance	186,993,000.00	316,898,000.00	316,897,216.00	100.0%	784.00
21020119	Call Duty Allowance	7,721,000.00	112,000.00	111,301.44	99.4%	698.56
21020120	Shift Duty Allowance	144,538,000.00	164,439,000.00	164,438,354.90	100.0%	645.10
21020129	Contract Addition Allowance	140,000.00	140,000.00	-	0.0%	140,000.00
21020135	Midwifery Service Scheme Allowance	255,438,000.00	335,539,603.20	335,468,603.19	100.0%	71,000.01
21020137	Medical Allowance	84,295,000.00	1,349,000.00	1,348,481.08	100.0%	518.92
21020149	Consolidated Allowance	1,937,225,000.00	2,677,646,000.00	2,677,645,161.30	100.0%	838.70
21020153	Non Clinical Allowance	2,350,000.00	10,358,000.00	10,357,218.75	100.0%	781.25
21020164	Consequential Increase Allowance	4,652,000.00	4,366,000.00	4,365,552.05	100.0%	447.95

JIGAWA STATE GOVERNMENT OF NIGERIA
 DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 BASIC EDUCATION MDAS EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 42 - BED MDA's EXPENDITURE BY ECONOMY

051700100100 - Ministry of Basic Education

ECONOMIC CODE	ECONOMIC	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	27,998,050,000.00	27,718,050,000.00	14,983,172,395.88	54.1%	12,734,877,604.12
2	EXPENDITURES	27,998,050,000.00	27,718,050,000.00	14,983,172,395.88	54.1%	12,734,877,604.12
21	Personnel Cost	1,270,000,000.00	70,000,000.00	64,108,308.01	91.6%	5,891,691.99
2101	SALARY	76,557,000.00	26,557,000.00	26,224,449.03	98.7%	332,550.97
210101	Salaries and Wages	76,557,000.00	26,557,000.00	26,224,449.03	98.7%	332,550.97
21010101	Salary	76,557,000.00	26,557,000.00	26,224,449.03	98.7%	332,550.97
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,193,443,000.00	43,443,000.00	37,883,858.98	87.2%	5,559,141.02
210201	ALLOWANCES	1,193,443,000.00	43,443,000.00	37,883,858.98	87.2%	5,559,141.02
21020103	Transport Allowance	30,847,000.00	6,847,000.00	6,005,534.62	87.7%	841,465.38
21020104	Rent Supplement	15,311,000.00	5,311,000.00	4,411,467.36	83.1%	899,532.64
21020105	Meal Subsidy	13,677,000.00	2,677,000.00	2,530,793.74	94.5%	146,206.26
21020106	Utility Allowance	9,538,000.00	3,538,000.00	2,889,243.09	81.7%	648,756.91
21020109	Leave Transport Grant	7,656,000.00	2,656,000.00	2,205,733.80	83.0%	450,266.20
21020137	Medical Allowance	17,180,000.00	12,180,000.00	10,353,896.05	85.0%	1,826,103.95
21020160	J-Power Teachers Allowance	1,099,234,000.00	10,234,000.00	9,487,190.32	92.7%	746,809.68
22	Other Recurrent Costs	2,050,000,000.00	2,050,000,000.00	1,675,182,900.00	81.7%	374,817,100.00
2202	OVERHEAD COST	2,049,000,000.00	2,049,000,000.00	1,675,182,900.00	81.8%	373,817,100.00
220201	Transport & Travelling - General	6,500,000.00	6,500,000.00	5,866,181.60	90.2%	633,818.40
22020102	Local Travel & Transport - Others	6,500,000.00	6,500,000.00	5,866,181.60	90.2%	633,818.40
220203	Materials and Supplies - General	1,000,000.00	1,500,000.00	1,379,400.00	92.0%	120,600.00
22020301	Office Materials and Consumables	500,000.00	1,000,000.00	964,400.00	96.4%	35,600.00
22020305	Printing of Non-security Documents	500,000.00	500,000.00	415,000.00	83.0%	85,000.00
220204	Maintenance Services - General	9,500,000.00	9,700,000.00	5,719,175.00	59.0%	3,980,825.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	2,000,000.00	1,910,675.00	95.5%	89,325.00
22020418	Maintenance of Educational Equipments	500,000.00	700,000.00	623,000.00	89.0%	77,000.00
22020419	Maintenance of Educational Buildings	7,000,000.00	7,000,000.00	3,185,500.00	45.5%	3,814,500.00
220205	Training - General	5,000,000.00	9,500,000.00	9,307,000.00	98.0%	193,000.00
22020501	Local Training	5,000,000.00	9,500,000.00	9,307,000.00	98.0%	193,000.00
220206	Other Services - General	15,000,000.00	26,872,000.00	26,871,000.00	100.0%	1,000.00
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	15,000,000.00	26,872,000.00	26,871,000.00	100.0%	1,000.00
220208	Fuel and Lubricant - General	3,500,000.00	4,565,000.00	4,563,000.00	100.0%	2,000.00

22020801	Motor Vehicle Fuel Cost	3,500,000.00	4,565,000.00	4,563,000.00	100.0%	2,000.00
220210	Miscellaneous Expenses - General	2,008,500,000.00	1,990,363,000.00	1,621,477,143.40	81.5%	368,885,856.60
22021001	Refreshment and Meals	5,000,000.00	5,000,000.00	2,404,000.00	48.1%	2,596,000.00
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	1,000,000.00	638,000.00	63.8%	362,000.00
22021003	Publicity and Advertisements	1,500,000.00	1,500,000.00	819,000.00	54.6%	681,000.00
22021009	Sporting Activities	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
22021044	Committees and Commissions	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
22021045	Institutional Feeding	1,770,400,000.00	1,748,579,000.00	1,557,554,143.40	89.1%	191,024,856.60
22021050	Official Ceremonies and Celebrations	600,000.00	600,000.00	-	0.0%	600,000.00
22021069	Project / Programmes Coordination Expenses	100,000,000.00	100,000,000.00	6,598,000.00	6.6%	93,402,000.00
22021073	Guidance & Counselling Activities	2,000,000.00	5,684,000.00	4,684,000.00	82.4%	1,000,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	75,000,000.00	75,000,000.00	41,278,000.00	55.0%	33,722,000.00
22021076	Girls Child Health-Education Programme	50,000,000.00	50,000,000.00	7,502,000.00	15.0%	42,498,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
220401	Local Grants and Contributions	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
22040109	Grants to Communities and NGOs	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
23	Capital Expenditure	24,678,050,000.00	25,598,050,000.00	13,243,881,187.87	51.7%	12,354,168,812.13
2301	FIXED ASSETS PURCHASED	2,158,050,000.00	2,748,330,000.00	2,174,410,860.54	79.1%	573,919,139.46
230101	Purchase of Fixed Assets - General	2,158,050,000.00	2,748,330,000.00	2,174,410,860.54	79.1%	573,919,139.46
23010101	Purchase/Acquisition Of Land	-	250,000,000.00	-	0.0%	250,000,000.00
23010104	Purchase of Motor Cycles	502,000,000.00	854,000,000.00	852,336,862.50	99.8%	1,663,137.50
23010105	Purchase Of Motor Vehicles	404,550,000.00	404,550,000.00	374,766,440.00	92.6%	29,783,560.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	25,000,000.00	22,525,477.84	90.1%	2,474,522.16
23010113	Purchase Of Computers	18,000,000.00	18,000,000.00	12,400,000.00	68.9%	5,600,000.00
23010114	Purchase Of Computer Printers	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
23010115	Purchase Of Photocopying Machines	5,000,000.00	5,000,000.00	3,870,000.00	77.4%	1,130,000.00
23010120	Purchase Of canteen / Kitchen Equipment	35,000,000.00	6,000,000.00	-	0.0%	6,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	810,000,000.00	937,280,000.00	752,169,868.38	80.3%	185,110,131.62
23010126	Purchase Of Sporting / Gaming Equipment	15,000,000.00	40,000,000.00	35,210,250.00	88.0%	4,789,750.00
23010142	Purchase of Laboratory Equipment	100,000,000.00	100,000,000.00	99,980,342.44	100.0%	19,657.56
23010146	Purchase of other ICT equipment	253,500,000.00	103,500,000.00	21,151,619.38	20.4%	82,348,380.62
2302	CONSTRUCTION / PROVISION	1,365,000,000.00	1,796,720,000.00	1,412,468,941.67	78.6%	384,251,058.33
230201	General	1,365,000,000.00	1,796,720,000.00	1,412,468,941.67	78.6%	384,251,058.33
23020101	Construction/Provision Of Office Buildings	250,000,000.00	435,000,000.00	406,868,464.15	93.5%	28,131,535.85
23020107	Construction/Provision Of Public Schools	885,000,000.00	1,162,847,000.00	844,827,424.75	72.7%	318,019,575.25
23020147	Construction/Provision of Workshops/Laboratories	230,000,000.00	198,873,000.00	160,773,052.77	80.8%	38,099,947.23

2303	REHABILITATION / REPAIRS	70,000,000.00	40,000,000.00	-	0.0%	40,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets	70,000,000.00	40,000,000.00	-	0.0%	40,000,000.00
23030106	General	70,000,000.00	40,000,000.00	-	0.0%	40,000,000.00
2305	OTHER CAPITAL PROJECTS	21,085,000,000.00	21,013,000,000.00	9,657,001,385.66	46.0%	11,355,998,614.34
230501	Acquisition of Non-Tangible Asset	21,085,000,000.00	21,013,000,000.00	9,657,001,385.66	46.0%	11,355,998,614.34
23050101	Research & Development and Census/Surveys	60,000,000.00	60,000,000.00	25,255,000.00	42.1%	34,745,000.00
23050102	Computer Software Acquisition	105,000,000.00	105,000,000.00	59,237,230.00	56.4%	45,762,770.00
23050103	Monitoring And Evaluation	210,000,000.00	210,000,000.00	5,160,000.00	2.5%	204,840,000.00
23050104	Anniversaries/Celebrations	50,000,000.00	50,000,000.00	29,297,156.85	58.6%	20,702,843.15
23050108	Special Intervention Programmes and Projects	20,660,000,000.00	20,588,000,000.00	9,538,051,998.81	46.3%	11,049,948,001.19

051700200100 - Agency for Mass Education

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	438,588,000.00	463,589,000.00	461,576,034.27	99.6%	2,012,965.73
2	EXPENDITURES	438,588,000.00	463,589,000.00	461,576,034.27	99.6%	2,012,965.73
21	Personnel Cost	117,649,000.00	117,650,000.00	117,811,691.25	100.1%	(161,691.25)
2101	SALARY	73,419,000.00	73,419,000.00	59,783,545.53	100.3%	(167,545.53)
210101	Salaries and Wages	73,419,000.00	73,419,000.00	59,783,545.53	100.3%	(167,545.53)
21010101	Salary	56,802,000.00	59,599,000.00	59,783,545.53	100.3%	(184,545.53)
21010102	Overtime Payments	16,617,000.00	17,000.00	-	0.0%	17,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,230,000.00	58,034,000.00	58,028,145.72	100.0%	5,854.28
210201	ALLOWANCES	44,230,000.00	58,034,000.00	58,028,145.72	100.0%	5,854.28
21020103	Transport Allowance	11,360,000.00	13,330,000.00	13,327,625.16	100.0%	2,374.84
21020104	Rent Supplement	7,260,000.00	12,210,000.00	12,209,525.16	100.0%	474.84
21020105	Meal Subsidy	5,068,000.00	5,623,000.00	5,621,370.06	100.0%	1,629.94
21020106	Utility Allowance	134,000.00	6,443,000.00	6,442,718.76	100.0%	281.24
21020107	Entertainment	5,680,000.00	54,000.00	53,557.14	99.2%	442.86
21020117	Domestic Staff Allowance	3,360,000.00	3,360,000.00	3,359,999.04	100.0%	0.96
21020124	Newspaper Allowance	99,000.00	-	-	-	-
21020136	Responsibility Allowance	1,120,000.00	278,000.00	277,440.00	99.8%	560.00
21020137	Medical Allowance	10,149,000.00	16,736,000.00	16,735,910.40	100.0%	89.60
22	Other Recurrent Costs	7,000,000.00	7,000,000.00	5,220,000.00	74.6%	1,780,000.00
2202	OVERHEAD COST	7,000,000.00	7,000,000.00	5,220,000.00	74.6%	1,780,000.00
220201	Transport & Travelling - General	700,000.00	359,500.00	275,000.00	76.5%	84,500.00
22020102	Local Travel & Transport - Others	700,000.00	359,500.00	275,000.00	76.5%	84,500.00
220202	Utilities General	-	551,000.00	551,000.00	100.0%	-
22020203	Internet Access Charges	-	551,000.00	551,000.00	100.0%	-
220203	Materials and Supplies - General	1,200,000.00	1,616,500.00	933,000.00	57.7%	683,500.00
22020301	Office Materials and Consumables	850,000.00	850,000.00	399,500.00	47.0%	450,500.00
22020305	Printing of Non-security Documents	250,000.00	250,000.00	17,000.00	6.8%	233,000.00
22020315	Examinations / Examination Materials	100,000.00	516,500.00	516,500.00	100.0%	-
220204	Maintenance Services - General	1,783,000.00	1,156,000.00	919,500.00	79.5%	236,500.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	896,000.00	269,000.00	269,000.00	100.0%	-
22020402	Maintenance of Office Furniture	100,000.00	100,000.00	57,000.00	57.0%	43,000.00
22020404	Maintenance of Office / IT Equipment	607,000.00	607,000.00	568,500.00	93.7%	38,500.00
22020419	Maintenance of Educational Buildings	180,000.00	180,000.00	25,000.00	13.9%	155,000.00
220205	Training - General	800,000.00	800,000.00	552,000.00	69.0%	248,000.00
22020501	Local Training	800,000.00	800,000.00	552,000.00	69.0%	248,000.00
220206	Other Services - General	30,000.00	30,000.00	-	0.0%	30,000.00
22020617	Postage and Courier Payments & Services	30,000.00	30,000.00	-	0.0%	30,000.00
220208	Fuel and Lubricant - General	1,500,000.00	1,500,000.00	1,363,126.42	90.9%	136,873.58

22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	1,500,000.00	1,363,126.42	90.9%	136,873.58
220209	Financial Charges - General	400,000.00	400,000.00	400,000.00	388,873.58	97.2%	11,126.42
22020901	Bank Charges (Other than Interest)	400,000.00	400,000.00	400,000.00	388,873.58	97.2%	11,126.42
220210	Miscellaneous Expenses - General	587,000.00	587,000.00	587,000.00	237,500.00	40.5%	349,500.00
22021001	Refreshment and Meals	100,000.00	100,000.00	100,000.00	49,000.00	49.0%	51,000.00
22021002	Honorarium and Sitting Allowance Payments	250,000.00	250,000.00	250,000.00	168,500.00	67.4%	81,500.00
22021003	Publicity and Advertisements	37,000.00	37,000.00	37,000.00	20,000.00	54.1%	17,000.00
22021050	Official Ceremonies and Celebrations	200,000.00	200,000.00	200,000.00	-	0.0%	200,000.00
23	Capital Expenditure	313,939,000.00	313,939,000.00	338,939,000.00	338,544,343.02	99.9%	394,656.98
2303	REHABILITATION / REPAIRS	21,280,000.00	21,280,000.00	17,280,000.00	17,280,000.00	100.0%	-
230301	Rehabilitation/Repairs of Fixed Assets - General	21,280,000.00	21,280,000.00	17,280,000.00	17,280,000.00	100.0%	-
23030106	Rehabilitation/Repairs - Public Schools	21,280,000.00	21,280,000.00	17,280,000.00	17,280,000.00	100.0%	-
2305	OTHER CAPITAL PROJECTS	292,659,000.00	292,659,000.00	321,659,000.00	321,264,343.02	99.9%	394,656.98
230501	Acquisition of Non-Tangible Asset	292,659,000.00	292,659,000.00	321,659,000.00	321,264,343.02	99.9%	394,656.98
23050108	Special Intervention Programmes and Projects	292,659,000.00	292,659,000.00	321,659,000.00	321,264,343.02	99.9%	394,656.98

051700300100 - Nomadic Education Agency

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	2,165,950,000.00	2,142,950,000.00	1,789,917,538.18	83.5%	353,032,461.82
2	EXPENDITURES	2,165,950,000.00	2,142,950,000.00	1,789,917,538.18	83.5%	353,032,461.82
21	Personnel Cost	1,478,000,000.00	1,478,000,000.00	1,316,012,834.34	89.0%	161,987,165.66
2101	SALARY	513,814,000.00	475,514,000.00	454,302,495.78	95.5%	21,211,504.22
210101	Salaries and Wages	513,814,000.00	475,514,000.00	454,302,495.78	95.5%	21,211,504.22
21010101	Salary	507,261,000.00	468,961,000.00	448,287,313.62	95.6%	20,673,686.38
21010102	Overtime Payments	6,553,000.00	6,553,000.00	6,015,182.16	91.8%	537,817.84
2102	ALLOWANCES AND SOCIAL CONTRIBUTION ALLOWANCES	964,186,000.00	1,002,486,000.00	861,710,338.56	86.0%	140,775,661.44
210201	ALLOWANCES	964,186,000.00	1,002,486,000.00	861,710,338.56	86.0%	140,775,661.44
21020103	Transport Allowance	114,819,000.00	114,819,000.00	92,480,609.32	80.5%	22,338,390.68
21020104	Rent Supplement	101,452,000.00	101,452,000.00	89,647,449.45	88.4%	11,804,550.55
21020105	Meal Subsidy	50,638,000.00	50,638,000.00	38,931,068.98	76.9%	11,706,931.02
21020106	Utility Allowance	36,383,000.00	44,583,000.00	44,548,233.23	99.9%	34,766.77
21020107	Entertainment	294,000.00	294,000.00	15,400.00	5.2%	278,600.00
21020109	Leave Transport Grant	50,726,000.00	50,726,000.00	50,323,727.97	99.2%	402,272.03
21020112	Inducement Allowance	79,558,000.00	117,858,000.00	117,854,276.92	100.0%	3,723.08
21020113	Hazard / Hardship Allowance	2,439,000.00	2,439,000.00	56,590.00	2.3%	2,382,410.00
21020114	Board Members Allowance	1,980,000.00	1,980,000.00	-	0.0%	1,980,000.00
21020117	Domestic Staff Allowance	8,400,000.00	8,400,000.00	769,999.78	9.2%	7,630,000.22
21020137	Medical Allowance	144,574,000.00	144,574,000.00	115,222,588.68	79.7%	29,351,411.32
21020156	Professional Teaching Allowance	64,227,000.00	85,027,000.00	85,000,394.23	100.0%	26,605.77
21020160	J-Power Teachers Allowance	239,456,000.00	218,656,000.00	182,860,000.00	83.6%	35,796,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	69,240,000.00	61,040,000.00	44,000,000.00	72.1%	17,040,000.00
22	Other Recurrent Costs	12,000,000.00	14,000,000.00	13,260,000.00	94.7%	740,000.00
2202	OVERHEAD COST	12,000,000.00	14,000,000.00	13,260,000.00	94.7%	740,000.00
220201	Transport & Travelling - General	1,500,000.00	1,595,000.00	1,595,000.00	100.0%	-
22020102	Local Travel & Transport - Others	1,500,000.00	1,595,000.00	1,595,000.00	100.0%	-
220202	Utilities General	100,000.00	100,000.00	100,000.00	100.0%	-
22020210	Other Utility Charges	100,000.00	100,000.00	100,000.00	100.0%	-
220203	Materials and Supplies - General	904,000.00	1,144,000.00	1,138,679.28	99.5%	5,320.72
22020301	Office Materials and Consumables	619,000.00	859,000.00	858,679.28	100.0%	320.72
22020303	Newspapers	50,000.00	50,000.00	45,000.00	90.0%	5,000.00
22020305	Printing of Non-security Documents	235,000.00	235,000.00	235,000.00	100.0%	-
220204	Maintenance Services - General	5,301,000.00	7,301,000.00	6,934,272.25	95.0%	366,727.75
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	4,000,000.00	3,996,147.73	99.9%	3,852.27
22020402	Maintenance of Office Furniture	500,000.00	500,000.00	438,000.00	87.6%	62,000.00

22020404	Maintenance of Office / IT Equipment	780,000.00	780,000.00	546,000.00	70.0%	234,000.00
22020405	Maintenance of Plants / Generators	1,100,000.00	1,100,000.00	1,084,124.52	98.6%	15,875.48
22020418	Maintenance of Educational Equipments	921,000.00	921,000.00	870,000.00	94.5%	51,000.00
220205	Training - General	1,300,000.00	1,165,000.00	1,002,824.00	86.1%	162,176.00
22020501	Local Training	1,300,000.00	1,165,000.00	1,002,824.00	86.1%	162,176.00
220206	Other Services - General	55,000.00	55,000.00	55,000.00	100.0%	-
22020617	Postage and Courier Payments & Services	55,000.00	55,000.00	55,000.00	100.0%	-
220208	Fuel and Lubricant - General	2,000,000.00	1,600,000.00	1,508,533.47	94.3%	91,466.53
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,100,000.00	1,028,634.65	93.5%	71,365.35
22020803	Plant / Generator Fuel Cost	500,000.00	500,000.00	479,898.82	96.0%	20,101.18
220209	Financial Charges - General	140,000.00	340,000.00	298,032.79	87.7%	41,967.21
22020901	Bank Charges (Other than Interest)	140,000.00	340,000.00	298,032.79	87.7%	41,967.21
220210	Miscellaneous Expenses - General	700,000.00	700,000.00	627,658.21	89.7%	72,341.79
22021001	Refreshment and Meals	500,000.00	500,000.00	487,658.21	97.5%	12,341.79
22021002	Honorarium and Sitting Allowance Payments	100,000.00	100,000.00	60,000.00	60.0%	40,000.00
22021003	Publicity and Advertisements	100,000.00	100,000.00	80,000.00	80.0%	20,000.00
23	Capital Expenditure	675,950,000.00	650,950,000.00	460,644,703.84	70.8%	190,305,296.16
230101	FIXED ASSETS PURCHASED	274,550,000.00	274,550,000.00	232,737,967.19	84.8%	41,812,032.81
230101	Purchase of Fixed Assets - General	274,550,000.00	274,550,000.00	232,737,967.19	84.8%	41,812,032.81
23010104	Purchase of Motor Cycles	23,000,000.00	23,000,000.00	22,311,625.00	97.0%	688,375.00
23010113	Purchase Of Computers	15,000,000.00	15,000,000.00	14,956,513.00	99.7%	43,487.00
23010114	Purchase Of Computer Printers	6,000,000.00	6,000,000.00	4,490,250.00	74.8%	1,509,750.00
23010124	Purchase Of Teaching / Learning Aid Equipment	136,550,000.00	136,550,000.00	101,507,329.19	74.3%	35,042,670.81
23010141	Purchase of School Furniture	91,000,000.00	91,000,000.00	89,472,250.00	98.3%	1,527,750.00
23010152	Purchase of Funnigation Equipment	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
2302	CONSTRUCTION / PROVISION	240,500,000.00	230,500,000.00	137,406,732.64	59.6%	93,093,267.36
230201	Construction/Provision of Fixed Assets - General	240,500,000.00	230,500,000.00	137,406,732.64	59.6%	93,093,267.36
23020107	Construction/Provision Of Public Schools	155,500,000.00	145,500,000.00	56,946,769.17	39.1%	88,553,230.83
23020131	Construction/Provision Of Religious Structures	85,000,000.00	85,000,000.00	80,459,963.47	94.7%	4,540,036.53
2303	REHABILITATION / REPAIRS	105,000,000.00	80,000,000.00	49,824,114.01	62.3%	30,175,885.99
230301	Rehabilitation/Repairs of Fixed Assets - General	105,000,000.00	80,000,000.00	49,824,114.01	62.3%	30,175,885.99
23030106	Rehabilitation/Repairs - Public Schools	95,000,000.00	70,000,000.00	49,824,114.01	71.2%	20,175,885.99
23030136	Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
2305	OTHER CAPITAL PROJECTS	55,900,000.00	65,900,000.00	40,675,890.00	61.7%	25,224,110.00
230501	Acquisition of Non-Tangible Asset	55,900,000.00	65,900,000.00	40,675,890.00	61.7%	25,224,110.00
23050103	Monitoring And Evaluation	35,000,000.00	45,000,000.00	21,375,890.00	47.5%	23,624,110.00
23050108	Special Intervention Programmes and Projects	20,900,000.00	20,900,000.00	19,300,000.00	92.3%	1,600,000.00

051700400100 - Library Board

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	132,000,000.00	132,000,000.00	83,241,817.97	63.1%	48,758,182.03
2	EXPENDITURES	132,000,000.00	132,000,000.00	83,241,817.97	63.1%	48,758,182.03
21	Personnel Cost	89,000,000.00	89,000,000.00	66,295,856.95	74.5%	22,704,143.05
2101	SALARY	41,884,000.00	55,439,000.00	35,693,803.43	64.4%	19,745,196.57
210101	Salaries and Wages	41,884,000.00	55,439,000.00	35,693,803.43	64.4%	19,745,196.57
21010101	Salary	41,884,000.00	55,439,000.00	35,693,803.43	64.4%	19,745,196.57
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	47,116,000.00	33,561,000.00	30,602,053.52	91.2%	2,958,946.48
210201	ALLOWANCES	47,116,000.00	33,561,000.00	30,602,053.52	91.2%	2,958,946.48
21020103	Transport Allowance	10,112,000.00	4,912,000.00	4,844,545.22	98.6%	67,454.78
21020104	Rent Supplement	8,377,000.00	7,922,000.00	5,757,867.67	72.7%	2,164,132.33
21020105	Meal Subsidy	4,399,000.00	3,399,000.00	3,336,453.89	98.2%	62,546.11
21020106	Utility Allowance	3,066,000.00	3,166,000.00	3,117,988.53	98.5%	48,011.47
21020107	Entertainment	97,000.00	97,000.00	63,000.00	64.9%	34,000.00
21020109	Leave Transport Grant	4,188,000.00	2,488,000.00	2,425,816.29	97.5%	62,183.71
21020113	Hazard / Hardship Allowance	296,000.00	396,000.00	-	0.0%	396,000.00
21020117	Domestic Staff Allowance	2,520,000.00	2,520,000.00	2,519,999.52	100.0%	0.48
21020136	Responsibility Allowance	560,000.00	560,000.00	480,000.00	85.7%	80,000.00
21020137	Medical Allowance	13,501,000.00	8,101,000.00	8,056,382.40	99.4%	44,617.60
22	Other Recurrent Costs	5,000,000.00	5,000,000.00	4,304,800.00	86.1%	695,200.00
2202	OVERHEAD COST	5,000,000.00	5,000,000.00	4,304,800.00	86.1%	695,200.00
220201	Transport & Travelling - General	710,000.00	170,000.00	-	0.0%	170,000.00
22020102	Local Travel & Transport - Others	710,000.00	170,000.00	-	0.0%	170,000.00
220203	Materials and Supplies - General	2,139,000.00	2,139,000.00	2,082,800.00	97.4%	56,200.00
22020304	Magazines & Periodicals	2,000,000.00	2,000,000.00	1,964,800.00	98.2%	35,200.00
22020305	Printing of Non-security Documents	39,000.00	39,000.00	18,000.00	46.2%	21,000.00
22020317	Reagents Chemicals and Cleansing Materials	100,000.00	100,000.00	100,000.00	100.0%	-
220204	Maintenance Services - General	1,420,000.00	1,960,000.00	1,931,266.00	98.5%	28,734.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000.00	300,000.00	250,000.00	83.3%	50,000.00
22020404	Maintenance of Office / IT Equipment	1,020,000.00	1,560,000.00	1,621,266.00	103.9%	(61,266.00)
22020405	Maintenance of Plants / Generators	100,000.00	100,000.00	60,000.00	60.0%	40,000.00
220207	Consulting and Professional Services	430,000.00	430,000.00	-	0.0%	430,000.00
22020701	Financial Consulting	430,000.00	430,000.00	-	0.0%	430,000.00
220209	Financial Charges - General	1,000.00	1,000.00	734.00	73.4%	266.00
22020901	Bank Charges (Other than Interest)	1,000.00	1,000.00	734.00	73.4%	266.00
220210	Miscellaneous Expenses - General	300,000.00	300,000.00	290,000.00	96.7%	10,000.00

22021001	Refreshment and Meals	100,000.00	60,000.00	50,000.00	83.3%	10,000.00
22021043	Official Presents and Souvenirs	200,000.00	240,000.00	240,000.00	100.0%	-
23	Capital Expenditure	38,000,000.00	38,000,000.00	12,641,161.02	33.3%	25,358,838.98
2301	FIXED ASSETS PURCHASED	17,000,000.00	17,000,000.00	-	0.0%	17,000,000.00
230101	Purchase of Fixed Assets - General	17,000,000.00	17,000,000.00	-	0.0%	17,000,000.00
23010113	Purchase Of Computers	6,000,000.00	6,000,000.00	-	0.0%	6,000,000.00
23010125	Purchase Of Library Books & Equipment	11,000,000.00	11,000,000.00	-	0.0%	11,000,000.00
2302	CONSTRUCTION / PROVISION	8,000,000.00	8,000,000.00	-	0.0%	8,000,000.00
230201	Construction/Provision of Fixed Assets - General	8,000,000.00	8,000,000.00	-	0.0%	8,000,000.00
23020133	Construction/Provision Of Public Convenience	8,000,000.00	8,000,000.00	-	0.0%	8,000,000.00
2303	REHABILITATION / REPAIRS	13,000,000.00	13,000,000.00	12,641,161.02	97.2%	358,838.98
230301	Rehabilitation/Repairs of Fixed Assets - General	13,000,000.00	13,000,000.00	12,641,161.02	97.2%	358,838.98
23030110	Rehabilitation / Repairs - Libraries	13,000,000.00	13,000,000.00	12,641,161.02	97.2%	358,838.98

051700500100 - State Universal Basic Education Board (SUBEB)

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	17,905,400,000.00	17,848,900,000.00	8,585,334,835.79	48.1%	9,263,565,164.21
2	EXPENDITURES	17,905,400,000.00	17,848,900,000.00	8,585,334,835.79	48.1%	9,263,565,164.21
21	Personnel Cost	624,000,000.00	810,900,000.00	810,277,303.16	99.9%	622,696.84
2101	SALARY	229,877,000.00	332,526,000.00	332,071,072.51	99.9%	454,927.49
210101	Salaries and Wages	229,877,000.00	332,526,000.00	332,071,072.51	99.9%	454,927.49
21010101	Salary	224,974,000.00	332,523,000.00	332,071,072.51	99.9%	451,927.49
21010104	Salary Arrears	4,903,000.00	3,000.00	-	0.0%	3,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	394,123,000.00	478,374,000.00	478,206,230.65	100.0%	167,769.35
210201	ALLOWANCES	394,123,000.00	478,374,000.00	478,206,230.65	100.0%	167,769.35
21020103	Transport Allowance	58,477,000.00	45,602,000.00	45,601,624.93	100.0%	375.07
21020104	Rent Supplement	44,995,000.00	51,009,000.00	51,008,906.66	100.0%	93.34
21020105	Meal Subsidy	25,345,000.00	17,457,000.00	17,456,635.66	100.0%	364.34
21020106	Utility Allowance	55,202,000.00	23,748,000.00	23,727,927.07	99.9%	20,072.93
21020107	Entertainment	3,787,000.00	3,197,000.00	3,195,415.00	100.0%	1,585.00
21020109	Leave Transport Grant	23,968,000.00	26,562,000.00	26,522,396.76	99.9%	39,603.24
21020112	Inducement Allowance	98,160,000.00	189,591,000.00	189,555,638.15	100.0%	35,361.85
21020113	Hazard / Hardship Allowance	126,000.00	1,737,000.00	1,736,144.89	100.0%	855.11
21020117	Domestic Staff Allowance	64,363,000.00	60,681,000.00	60,630,953.66	99.9%	50,046.34
21020118	Personal Assistant Allowance	3,677,000.00	818,000.00	817,333.00	99.9%	667.00
21020122	Motor Vehicle Maintenance Allowance	1,539,000.00	2,058,000.00	2,044,666.00	99.4%	13,334.00
21020124	Newspaper Allowance	4,005,000.00	490,000.00	490,000.00	100.0%	-
21020125	Accommodation Allowance	735,000.00	1,142,000.00	1,142,000.00	100.0%	-
21020136	Responsibility Allowance	225,000.00	2,431,000.00	2,430,343.00	100.0%	657.00
21020137	Medical Allowance	9,519,000.00	51,851,000.00	51,846,245.87	100.0%	4,754.13
22	Other Recurrent Costs	1,317,000,000.00	962,000,000.00	418,738,030.99	43.5%	543,261,969.01
2202	OVERHEAD COST	1,317,000,000.00	962,000,000.00	418,738,030.99	43.5%	543,261,969.01
220201	Transport & Travelling - General	10,000,000.00	12,600,000.00	12,557,800.00	99.7%	42,200.00
22020102	Local Travel & Transport - Others	10,000,000.00	12,600,000.00	12,557,800.00	99.7%	42,200.00
220202	Utilities General	4,300,000.00	4,430,000.00	2,178,154.30	49.2%	2,251,845.70
22020201	Electricity Charges	1,000,000.00	1,130,000.00	1,127,754.30	99.8%	2,245.70
22020203	Internet Access Charges	3,000,000.00	3,000,000.00	1,050,400.00	35.0%	1,949,600.00
22020204	Satellites Broadcasting Access Charges	300,000.00	300,000.00	-	0.0%	300,000.00
220203	Materials and Supplies - General	65,400,000.00	74,653,000.00	70,852,410.25	94.9%	3,800,589.75
22020301	Office Materials and Consumables	10,000,000.00	10,000,000.00	9,289,348.00	92.9%	710,652.00
22020303	Newspapers	400,000.00	400,000.00	35,161.25	8.8%	364,838.75
22020305	Printing of Non-security Documents	2,000,000.00	2,000,000.00	943,600.00	47.2%	1,056,400.00
22020307	Drugs, Vaccines & Medical Supplies	3,000,000.00	3,000,000.00	1,332,000.00	44.4%	1,668,000.00
22020315	Examinations / Examination Materials	50,000,000.00	59,253,000.00	59,252,301.00	100.0%	699.00

220204	Maintenance Services - General	130,800,000.00	130,800,000.00	77,865,875.25	59.5%	52,934,124.75
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000.00	20,000,000.00	15,384,698.08	76.9%	4,615,301.92
22020402	Maintenance of Office Furniture	10,000,000.00	10,000,000.00	4,170,000.00	41.7%	5,830,000.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	20,000,000.00	4,984,000.00	24.9%	15,016,000.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	2,000,000.00	929,500.00	46.5%	1,070,500.00
22020405	Maintenance of Plants / Generators	5,000,000.00	5,000,000.00	3,284,600.00	65.7%	1,715,400.00
22020406	Other Maintenance Services	40,000,000.00	40,000,000.00	25,981,413.00	65.0%	14,018,587.00
22020418	Maintenance of Educational Equipments	3,800,000.00	3,800,000.00	3,211,164.17	84.5%	588,835.83
22020419	Maintenance of Educational Buildings	30,000,000.00	30,000,000.00	19,920,500.00	66.4%	10,079,500.00
220205	Training - General	30,000,000.00	60,000,000.00	19,757,351.00	32.9%	40,242,649.00
22020501	Local Training	20,000,000.00	50,000,000.00	12,332,829.00	24.7%	37,667,171.00
22020503	Manpower Planning and Other Staff Development Expenses	10,000,000.00	10,000,000.00	7,424,522.00	74.2%	2,575,478.00
220206	Other Services - General	100,000,000.00	100,000,000.00	79,982,027.00	80.0%	20,017,973.00
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	100,000,000.00	100,000,000.00	79,982,027.00	80.0%	20,017,973.00
220207	Consulting and Professional Services	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
22020701	Financial Consulting	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
220209	Financial Charges - General	500,000.00	500,000.00	58,058.46	11.6%	441,941.54
22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	58,058.46	11.6%	441,941.54
220210	Miscellaneous Expenses - General	966,000,000.00	569,017,000.00	149,836,354.73	26.3%	419,180,645.27
22021001	Refreshment and Meals	6,000,000.00	6,020,000.00	6,018,450.00	100.0%	1,550.00
22021002	Honorarium and Sitting Allowance Payments	20,000,000.00	35,000,000.00	8,986,000.00	25.7%	26,014,000.00
22021003	Publicity and Advertisements	5,000,000.00	5,000,000.00	4,895,000.00	97.9%	105,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	4,994,000.00	99.9%	6,000.00
22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000.00	50,000,000.00	42,027,108.00	84.1%	7,972,892.00
22021045	Institutional Feeding	720,000,000.00	307,997,000.00	29,638,000.00	9.6%	278,359,000.00
22021047	Community Engagement, Sensitization & Mobilization Activit	70,000,000.00	70,000,000.00	17,994,500.00	25.7%	52,005,500.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000.00	20,000,000.00	8,581,295.92	42.9%	11,418,704.08
22021072	School Clubs Activities	25,000,000.00	25,000,000.00	18,638,000.81	74.6%	6,361,999.19
22021073	Guidance & Counselling Activities	15,000,000.00	15,000,000.00	8,064,000.00	53.8%	6,936,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000.00	30,000,000.00	-	0.0%	30,000,000.00
23	Capital Expenditure	15,964,400,000.00	16,076,000,000.00	7,356,319,501.64	45.8%	8,719,680,498.36
2301	FIXED ASSETS PURCHASED	3,949,700,000.00	4,059,900,000.00	1,105,561,494.56	27.2%	2,954,338,505.44
230101	Purchase of Fixed Assets - General	3,949,700,000.00	4,059,900,000.00	1,105,561,494.56	27.2%	2,954,338,505.44
23010113	Purchase Of Computers	10,000,000.00	18,100,000.00	18,060,000.00	99.8%	40,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	964,000,000.00	1,086,055,000.00	463,226,654.31	42.7%	622,828,345.69

051700500200 - Inspectorate Headquarters & Zones

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
2	EXPENDITURES	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
21	Personnel Cost	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
2101	SALARY	161,907,000.00	161,907,000.00	159,920,552.10	98.8%	1,986,447.90
210101	Salaries and Wages	161,907,000.00	161,907,000.00	159,920,552.10	98.8%	1,986,447.90
21010101	Salary	161,907,000.00	161,907,000.00	159,920,552.10	98.8%	1,986,447.90
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	243,093,000.00	243,093,000.00	221,311,138.88	91.0%	21,781,861.12
210201	ALLOWANCES	243,093,000.00	243,093,000.00	221,311,138.88	91.0%	21,781,861.12
21020103	Transport Allowance	32,244,000.00	32,244,000.00	30,036,613.65	93.2%	2,207,386.35
21020104	Rent Supplement	32,380,000.00	32,380,000.00	32,002,705.79	98.8%	377,294.21
21020105	Meal Subsidy	14,084,000.00	14,084,000.00	11,169,079.09	79.3%	2,914,920.91
21020106	Utility Allowance	10,483,000.00	13,483,000.00	12,807,785.77	95.0%	675,214.23
21020107	Entertainment	1,301,000.00	1,301,000.00	607,250.00	46.7%	693,750.00
21020109	Leave Transport Grant	16,191,000.00	16,191,000.00	15,825,354.27	97.7%	365,645.73
21020112	Inducement Allowance	54,379,000.00	51,379,000.00	47,492,294.71	92.4%	3,886,705.29
21020113	Hazard / Hardship Allowance	1,188,000.00	1,288,000.00	1,253,534.90	97.3%	34,465.10
21020117	Domestic Staff Allowance	33,600,000.00	33,500,000.00	29,819,991.42	89.0%	3,680,008.58
21020136	Responsibility Allowance	8,399,000.00	8,399,000.00	1,543,996.60	18.4%	6,855,003.40
21020137	Medical Allowance	38,844,000.00	38,844,000.00	38,752,532.68	99.8%	91,467.32

23010126	Purchase Of Sporting / Gaming Equipment	142,000,000.00	142,000,000.00	6,640,119.15	4.7%	135,359,880.85
23010133	Purchases Of Surveying Equipment	214,000,000.00	214,000,000.00	42,120,000.00	19.7%	171,880,000.00
23010141	Purchase of School Furniture	2,603,700,000.00	2,583,745,000.00	566,314,721.10	21.9%	2,017,430,278.90
23010143	Purchase of Workshop Tools / Equipment	11,500,000.00	11,500,000.00	9,200,000.00	80.0%	2,300,000.00
23010144	Purchase of Heavy Plants and Equipment	2,500,000.00	2,500,000.00	-	0.0%	2,500,000.00
23010155	Purchase of Water Supply Equipment	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
2302	CONSTRUCTION / PROVISION	7,662,500,000.00	8,606,318,000.00	4,049,229,317.09	47.0%	4,557,088,682.91
230201	Construction/Provision of Fixed Assets - General	7,662,500,000.00	8,606,318,000.00	4,049,229,317.09	47.0%	4,557,088,682.91
23020102	Construction/Provision Of Residential Buildings	52,500,000.00	52,500,000.00	51,714,256.00	98.5%	785,744.00
23020103	Construction/Provision Of Electricity / Solar Power	85,000,000.00	85,000,000.00	-	0.0%	85,000,000.00
23020105	Construction/Provision Of Water Facilities	200,000,000.00	200,000,000.00	151,933,290.84	76.0%	48,066,709.16
23020107	Construction/Provision Of Public Schools	7,325,000,000.00	8,268,818,000.00	3,845,581,770.25	46.5%	4,423,236,229.75
2303	REHABILITATION / REPAIRS	3,242,500,000.00	2,350,082,000.00	1,561,816,537.48	66.5%	788,265,462.52
230301	Rehabilitation/Repairs of Fixed Assets - General	3,242,500,000.00	2,350,082,000.00	1,561,816,537.48	66.5%	788,265,462.52
23030106	Rehabilitation/Repairs - Public Schools	3,217,500,000.00	2,325,082,000.00	1,561,816,537.48	67.2%	763,265,462.52
23030110	Rehabilitation / Repairs - Libraries	25,000,000.00	25,000,000.00	-	0.0%	25,000,000.00
2305	OTHER CAPITAL PROJECTS	1,109,700,000.00	1,059,700,000.00	639,712,152.51	60.4%	419,987,847.49
230501	Acquisition of Non-Tangible Asset	1,109,700,000.00	1,059,700,000.00	639,712,152.51	60.4%	419,987,847.49
23050103	Monitoring And Evaluation	241,000,000.00	241,000,000.00	33,114,052.00	13.7%	207,885,948.00
23050108	Special Intervention Programmes and Projects	868,700,000.00	818,700,000.00	606,598,100.51	74.1%	212,101,899.49

051700500300 - Local Education Authority (LEA)

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	24,537,000,000.00	34,192,000,000.00	34,151,017,065.74	99.9%	40,982,934.26
2	EXPENDITURES	24,537,000,000.00	34,192,000,000.00	34,151,017,065.74	99.9%	40,982,934.26
21	Personnel Cost	24,500,000,000.00	34,155,000,000.00	34,151,017,065.74	100.0%	3,982,934.26
2101	SALARY	10,848,017,000.00	14,461,017,000.00	14,460,673,799.51	100.0%	343,200.49
210101	Salaries and Wages	10,848,017,000.00	14,461,017,000.00	14,460,673,799.51	100.0%	343,200.49
21010101	Salary	10,848,017,000.00	14,461,017,000.00	14,460,673,799.51	100.0%	343,200.49
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,651,983,000.00	19,693,983,000.00	19,690,343,266.23	100.0%	3,639,733.77
210201	ALLOWANCES	13,651,983,000.00	19,693,983,000.00	19,690,343,266.23	100.0%	3,639,733.77
21020103	Transport Allowance	2,962,527,000.00	2,891,527,000.00	2,891,449,003.95	100.0%	77,996.05
21020104	Rent Supplement	2,169,603,000.00	2,970,603,000.00	2,969,930,465.52	100.0%	672,534.48
21020105	Meal Subsidy	1,306,094,000.00	1,267,514,000.00	1,267,510,931.33	100.0%	3,068.67
21020106	Utility Allowance	939,152,000.00	691,225,000.00	691,224,543.33	100.0%	456.67
21020107	Entertainment	10,466,000.00	7,294,000.00	7,293,888.00	100.0%	112.00
21020109	Leave Transport Grant	1,084,802,000.00	1,485,802,000.00	1,484,965,328.40	99.9%	836,671.60
21020112	Inducement Allowance	1,543,322,000.00	3,747,322,000.00	3,746,522,243.04	100.0%	799,756.96
21020113	Hazard / Hardship Allowance	11,170,000.00	27,349,000.00	27,307,986.22	99.9%	41,013.78
21020117	Domestic Staff Allowance	297,360,000.00	361,360,000.00	361,199,895.12	100.0%	160,104.88
21020128	Rural Posting Allowance	100,000,000.00	-	-	-	-
21020136	Responsibility Allowance	4,479,000.00	1,979,000.00	1,975,050.00	99.8%	3,950.00
21020137	Medical Allowance	1,809,784,000.00	3,531,784,000.00	3,531,633,176.40	100.0%	150,823.60
21020156	Professional Teaching Allowance	1,413,224,000.00	2,710,224,000.00	2,709,330,754.92	100.0%	893,245.08
22	Other Recurrent Costs	37,000,000.00	37,000,000.00	-	0.0%	37,000,000.00
2202	OVERHEAD COST	37,000,000.00	37,000,000.00	-	0.0%	37,000,000.00
220201	Transport & Travelling - General	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
22020102	Local Travel & Transport - Others	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
220203	Materials and Supplies - General	2,240,000.00	2,240,000.00	-	0.0%	2,240,000.00
22020301	Office Materials and Consumables	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
22020305	Printing of Non-security Documents	240,000.00	240,000.00	-	0.0%	240,000.00
220204	Maintenance Services - General	12,300,000.00	12,300,000.00	-	0.0%	12,300,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000.00	600,000.00	-	0.0%	600,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
22020403	Maintenance of Office Building / Residential Quarters	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
22020405	Maintenance of Plants / Generators	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
22020406	Other Maintenance Services	1,500,000.00	1,500,000.00	-	0.0%	1,500,000.00
22020415	Maintenance of Water Facilities	1,200,000.00	1,200,000.00	-	0.0%	1,200,000.00
22020418	Maintenance of Educational Equipments	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
220208	Fuel and Lubricant - General	7,000,000.00	7,000,000.00	-	0.0%	7,000,000.00
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
22020803	Plant / Generator Fuel Cost	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
220209	Financial Charges - General	100,000.00	100,000.00	-	0.0%	100,000.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	-	0.0%	100,000.00
220210	Miscellaneous Expenses - General	10,360,000.00	10,360,000.00	-	0.0%	10,360,000.00
22021001	Refreshment and Meals	5,360,000.00	5,360,000.00	-	0.0%	5,360,000.00
22021002	Honorarium and Sitting Allowance Payments	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00

051700600100 - Jigawa State Tsangaya Education Board

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	1,881,200,000.00	3,146,200,000.00	946,969,957.51	30.1%	2,199,230,042.49
2	EXPENDITURES	1,881,200,000.00	3,146,200,000.00	946,969,957.51	30.1%	2,199,230,042.49
21	Personnel Cost	17,000,000.00	17,000,000.00	6,704,595.60	39.4%	10,295,404.40
2101	SALARY	6,751,000.00	4,978,000.00	1,560,087.12	31.3%	3,417,912.88
210101	Salaries and Wages	6,751,000.00	4,978,000.00	1,560,087.12	31.3%	3,417,912.88
21010101	Salary	6,751,000.00	4,978,000.00	1,560,087.12	31.3%	3,417,912.88
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,249,000.00	12,022,000.00	5,144,508.48	42.8%	6,877,491.52
210201	ALLOWANCES	10,249,000.00	12,022,000.00	5,144,508.48	42.8%	6,877,491.52
21020103	Transport Allowance	1,968,000.00	1,968,000.00	-	0.0%	1,968,000.00
21020104	Rent Supplement	1,350,000.00	1,350,000.00	-	0.0%	1,350,000.00
21020105	Meal Subsidy	852,000.00	852,000.00	-	0.0%	852,000.00
21020106	Utility Allowance	583,000.00	583,000.00	-	0.0%	583,000.00
21020107	Entertainment	38,000.00	38,000.00	-	0.0%	38,000.00
21020109	Leave Transport Grant	675,000.00	1,875,000.00	1,872,104.49	99.8%	2,895.51
21020113	Hazard / Hardship Allowance	683,000.00	683,000.00	-	0.0%	683,000.00
21020117	Domestic Staff Allowance	840,000.00	840,000.00	-	0.0%	840,000.00
21020136	Responsibility Allowance	560,000.00	560,000.00	-	0.0%	560,000.00
21020137	Medical Allowance	2,700,000.00	3,273,000.00	3,272,403.99	100.0%	596.01
22	Other Recurrent Costs	34,200,000.00	475,200,000.00	474,917,677.07	99.9%	282,322.93
2202	OVERHEAD COST	34,200,000.00	475,200,000.00	474,917,677.07	99.9%	282,322.93
220201	Transport & Travelling - General	3,500,000.00	4,780,000.00	4,780,000.00	100.0%	-
22020102	Local Travel & Transport - Others	3,500,000.00	4,780,000.00	4,780,000.00	100.0%	-
220202	Utilities General	745,000.00	1,375,000.00	1,375,000.00	100.0%	-
22020201	Electricity Charges	500,000.00	300,000.00	300,000.00	100.0%	-
22020202	Telephone Charges	50,000.00	185,000.00	185,000.00	100.0%	-
22020203	Internet Access Charges	95,000.00	500,000.00	500,000.00	100.0%	-
22020204	Satellites Broadcasting Access Charges	50,000.00	180,000.00	180,000.00	100.0%	-
22020205	Water rates & Charges	50,000.00	210,000.00	210,000.00	100.0%	-
220203	Materials and Supplies - General	15,300,000.00	17,850,000.00	17,785,000.00	99.6%	65,000.00
22020301	Office Materials and Consumables	4,500,000.00	8,350,000.00	8,350,000.00	100.0%	-
22020302	Books	2,500,000.00	2,200,000.00	2,200,000.00	100.0%	-
22020305	Printing of Non-security Documents	1,300,000.00	1,100,000.00	1,100,000.00	100.0%	-
22020309	Uniforms & Other Clothing	1,500,000.00	1,200,000.00	1,200,000.00	100.0%	-
22020310	Teaching Aids, Laboratory and Instructional Materials	5,500,000.00	5,000,000.00	4,935,000.00	98.7%	65,000.00
220204	Maintenance Services - General	4,550,000.00	7,808,000.00	7,758,000.00	99.4%	50,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000.00	4,200,000.00	4,200,000.00	100.0%	-

22020402	Maintenance of Office Furniture	1,500,000.00	2,560,000.00	2,560,000.00	100.0%	-
22020404	Maintenance of Office / IT Equipment	150,000.00	648,000.00	648,000.00	100.0%	-
22020405	Maintenance of Plants / Generators	300,000.00	300,000.00	300,000.00	100.0%	-
22020406	Other Maintenance Services	100,000.00	100,000.00	50,000.00	50.0%	50,000.00
220205	Training - General	500,000.00	500,000.00	450,000.00	90.0%	50,000.00
22020501	Local Training	500,000.00	500,000.00	450,000.00	90.0%	50,000.00
220206	Other Services - General	1,650,000.00	430,287,000.00	430,170,377.07	100.0%	116,622.93
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	1,500,000.00	6,243,000.00	6,243,000.00	100.0%	-
22020617	Postage and Courier Payments & Services	150,000.00	50,000.00	50,000.00	100.0%	-
22020618	Religious Services and Other Activities	-	423,994,000.00	423,877,377.07	100.0%	116,622.93
220208	Fuel and Lubricant - General	5,000,000.00	8,820,000.00	8,820,000.00	100.0%	-
22020801	Motor Vehicle Fuel Cost	2,500,000.00	6,820,000.00	6,820,000.00	100.0%	-
22020803	Plant / Generator Fuel Cost	2,500,000.00	2,000,000.00	2,000,000.00	100.0%	-
220209	Financial Charges - General	5,000.00	5,000.00	5,000.00	100.0%	-
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	5,000.00	100.0%	-
220210	Miscellaneous Expenses - General	2,950,000.00	3,775,000.00	3,774,300.00	100.0%	700.00
22021001	Refreshment and Meals	250,000.00	1,275,000.00	1,274,300.00	99.9%	700.00
22021002	Honorarium and Sitting Allowance Payments	1,500,000.00	1,300,000.00	1,300,000.00	100.0%	-
22021003	Publicity and Advertisements	1,200,000.00	1,200,000.00	1,200,000.00	100.0%	-
22021056	Quranic Recitation and Other Religious Competitions	-	-	-	-	-
23	Capital Expenditure	1,830,000,000.00	2,654,000,000.00	465,347,684.84	17.5%	2,188,652,315.16
2301	FIXED ASSETS PURCHASED	-	432,400,000.00	354,154,391.66	81.9%	78,245,608.34
230101	Purchase of Fixed Assets - General	-	432,400,000.00	354,154,391.66	81.9%	78,245,608.34
23010105	Purchase Of Motor Vehicles	-	141,300,000.00	141,201,000.00	99.9%	99,000.00
23010112	Purchase Of Office Furniture and Fittings	-	240,100,000.00	189,465,095.39	78.9%	50,634,904.61
23010124	Purchase Of Teaching / Learning Aid Equipment	-	40,000,000.00	13,300,000.00	33.3%	26,700,000.00
23010146	Purchase of other ICT equipment	-	11,000,000.00	10,188,296.27	92.6%	811,703.73
2302	CONSTRUCTION / PROVISION	1,135,000,000.00	1,835,000,000.00	40,295,645.95	2.2%	1,794,704,354.05
230201	General	1,135,000,000.00	1,835,000,000.00	40,295,645.95	2.2%	1,794,704,354.05
23020102	Construction/Provision Of Residential Buildings	105,000,000.00	105,000,000.00	-	0.0%	105,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	150,000,000.00	150,000,000.00	-	0.0%	150,000,000.00
23020105	Construction/Provision Of Water Facilities	100,000,000.00	112,000,000.00	-	0.0%	112,000,000.00
23020107	Construction/Provision Of Public Schools	645,000,000.00	1,323,000,000.00	40,295,645.95	3.0%	1,282,704,354.05
23020123	Construction Of Traffic /Street Lights	-	81,000,000.00	-	0.0%	81,000,000.00
23020127	Construction Of ICT Infrastructures	-	45,000,000.00	-	0.0%	45,000,000.00
23020131	Construction/Provision Of Religious Structures	135,000,000.00	19,000,000.00	-	0.0%	19,000,000.00
2303	REHABILITATION / REPAIRS	695,000,000.00	378,600,000.00	70,897,647.23	18.7%	307,702,352.77
230301	Rehabilitation/Repairs of Fixed Assets	695,000,000.00	378,600,000.00	70,897,647.23	18.7%	307,702,352.77
23030106	Rehabilitation/Repairs - Public Schools	695,000,000.00	378,600,000.00	70,897,647.23	18.7%	307,702,352.77
2305	OTHER CAPITAL PROJECTS	-	8,000,000.00	-	0.0%	8,000,000.00
230501	Acquisition of Non-Tangible Asset	-	8,000,000.00	-	0.0%	8,000,000.00
23050103	Monitoring And Evaluation	-	8,000,000.00	-	0.0%	8,000,000.00


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