



Jigawa State Government  
*Report of the*

**AUDITOR GENERAL**  
**JIGAWA STATE OF NIGERIA**

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

**31<sup>st</sup> December, 2015**

### GENERAL OVERVIEW

The Budget for the financial year 2015 had certain peculiarities as a transitional would be prepared, submitted and partially implemented by the out-going administration and completed by the incumbent. The Government in the year under review faced a lot of constraints and other fiscal and monetary challenges and shortfalls as expected revenues were not realizable as projected in the budget.

### CONSOLIDATED REVENUE FUND

The Budgeted Revenue from all sources both the statutory (*that is from the Federation*) and Internally Generated were put at ₦48,572,000,000.00 (Forty-eight billion, five hundred and seventy-two million naira) for the former and ₦8,048,000,000.00 (Eight billion, forty-eight million naira) for the latter.

### STATUTORY ALLOCATION

The federally Collectible Revenue inclusive of the Statutory Allocation, Value Added Tax and other receipts from the Federation stood at ₦43,743,596,012.08 (Forty-three billion, seven hundred and forty-three million, five hundred and ninety-six thousand, twelve naira and eight kobo) were realizations in the period under consideration and represents almost 90% of the estimated of ₦48,572,000,000.00(Forty-eight billion, five hundred and seventy-two million naira).

The other revenue were the Capital Grants Contributions and reimbursement received of ₦10,755,445,727.68 (Ten billion, seven hundred and fifty-five million, four hundred and forty-five thousand, seven hundred and twenty-seven naira and eight kobo) out of the estimated of ₦14,640,000,000.00 (Fourteen billion, six hundred and forty million naira),the other capital receipt of ₦1,307,587,295.55 (One billion, three hundred and seven million, five hundred and eighty-seven thousand, two hundred and ninety-five naira fifty-five kobo) of the estimated ₦9,310,000,000.00 (Nine Billion, three hundred and ten million naira) and the intervention extended as a bail out of ₦10,000,000,000.00 (Ten billion naira) a concessionary loan agreement guaranteed by the Central Bank of Nigeria with ECA as a collateral. The Micro, Small and Medium Enterprises loan scheme of ₦2,000,000,000.00 was also accessed by the state with a change of purpose to finance development projects.

	APPROVED ESTIMATES	ACTUAL COLLECTION
Statutory Allocation	36,405,000,000	34,640,743,545.35
Value Added Tax	12,167,000,000	9,102,852,466.73
Other Receipt	14,640,000,000	10,755,445,727.68
ECA Loan		10,000,000,000.00
MSME Loan	2,000,000,000	2,000,000,000.00
Other Capital Receipt	9,310,000,000	1,307,587,295.55

### 1.1.2 INTERNALLY GENERATED REVENUE

The Internally Generated Revenue performance was satisfactory and recorded a collection of ₦8,833,545,124.77 (Eight billion, eight hundred and thirty-three million, five hundred and forty-five thousand, one hundred and twenty-four naira seventy-seven kobo) an increase compared to that of the previous year of ₦6,348,989,377.21 (Six billion, three hundred and forty-eight million, nine hundred and eighty-nine thousand, three hundred and seventy-seven naira twenty-one kobo). The expected revenue for the year was ₦5,553,280,000.00 (Five billion, five hundred and fifty-three million, two hundred and eighty thousand) with a surplus collection of ₦3,280,265,124.77 (Three billion, two hundred and eighty million, two hundred and sixty-five thousand, one hundred and twenty-four naira seventy-seven kobo) observed at the end of the financial year.

The performance was encouraging on the various codes of collection and recorded 159% (that is 59% above the budgeted figure)

CODE	DESCRIPTION	APPROVED ESTIMATES	ACTUAL	VARIANCE
12000	State Taxes	3,303,000,000	3,911,050,834.37	
13000	Licenses General	48,300,000	48,165,000.00	
14000	Fine and Fees	1,002,980,000	1,111,454,364.45	
15000	Earning and Sales	761,120,000	1,138,053,489.98	
16000	Rent on land and Govt Property	3,300,000	5,575,315.26	
17000	Interest and Loan Repayment			
18000	Recurrent Grant and Re-Imbursement	432,580,000	590,205,906.23	
19000	Miscellaneous Revenue	1,500,000	1,029,040,214.48	

### 2.1 EXPENDITURE

#### 2.1.1 THE RECURRENT EXPENDITURE

The recurrent expenditure inclusive of the personnel cost, the overhead cost and the Consolidated Revenue Fund Charges represent 58% of total expenditure budget provision for the financial year 2015 and amounted to ₦58,858,000,000.00 (Fifty-eight billion, eight hundred and fifty-eight million, three hundred thousand naira only). While the actual utilized for operational commitments were to the tune of ₦54,614,434,778.18 (fifty-

four billion, six hundred and fourteen million, four hundred and thirty-four thousand, seven hundred and seventy-eight naira, Eighteen kobo) with a savings of ₦4,220,210,221.82 (Four billion, two hundred and twenty million, two hundred and ten thousand, two hundred and twenty-one naira eight-two kobo).

The comparative analysis between the budgeted and the actual in terms of budget implementation performance was 92.83% despite the shortfalls on the revenue receipts in the year due to the dwindling oil revenue which constitutes more than 83.7% of the Government inflows.

#### **2.1.2 PERSONNEL COST**

The Personnel Cost actual expenditure profile of ₦35,616,766,415.20(Thirty Five Billion, Six Hundred and Sixteen Million Seven Sixty Six Thousand, Four Hundred and Sixteen Naira, Twenty Kobo) was observed to be the expended amount for the settlement of salary bills of the Government in the period under consideration.

The amount was inclusive of ₦13,986,551,876.42(Thirteen Billion, Nine Hundred and Eighty Six Million ,Five Hundred and Fifty One Thousand, Eight Hundred and Seventy Six Naira ,Forty two Kobo) for Local Education staff with ₦21,630,074,361.00(Twenty one Billion ,Six Hundred and thirty million ,seventy four thousand ,three hundred and sixty one naira ) being the state's salaries of Government employees.

The budgetary provision was ₦36,234,985,000.00(thirty six billion ,two hundred and thirty four million ,nine hundred and eighty five thousand naira) compared with the actual of ₦35,616,766,415.20(thirty five billion ,six hundred and sixteen million ,seven hundred and sixty six thousand ,four hundred and fifteen naira, twenty kobo) reflects a utilization of 98% of the provision with a favorable balance of ₦618,218,584.80(six hundred and eighteen million ,two hundred and eighteen thousand, five hundred and eighty four naira ,eighty kobo).

#### **2.1.3 OVERHEAD COST**

The budgeted amount of the overhead cost was ₦17,586,041,000.00(Seventeen billion, Five Hundred and Eighty six million ,Forty One Thousand) and the expenditure recorded stood at ₦14,806,051,988.11(Fourteen billion ,Eight hundred and six million, fifty one thousand ,nine hundred and eighty eight ,eleven kobo) respectively. The utilized performance was 84.19% translated to ₦2,779,989,011.90(two billion ,seven hundred and seventy nine million ,nine hundred and eighty nine thousand, eleven naira, ninety kobo) savings.

#### **2.1.4 CONSOLIDATED REVENUE FUND CHARGES**

The Consolidated Revenue Fund Charges provides for the settlement of Pensions, Debt Services, Remuneration of Political and Public office holders and expenditure of the Judiciary.

The budgeted was #4,101,930,000.00 and the actual expenditure amounted to N3,172,524,254.00 with a savings of N929,405,746.00.

The audit observed and wishes to emphasize the non-inclusion of the salaries of the Governor and the Deputy Governor as a Consolidated Revenue Fund Charges in conformity with Section 124(4) of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

#### **3.1 CASH FLOW STATEMENT**

The Cash Flow reflects the inflow matched with the outflows and reports cash flow of the organization and further classified as Operating Activities, Investing Activities, Financial Activities and reconciles the balances of Cash and its equivalent as at the end of the financial year.

The previous year (2014) balances should be adjusted to reflect the accurate brought forwards by the Accountant General and comment on the aspect thereon and attach an addendum with explanatory note.

CASH FLOW STATEMENT		
		2015
A	Net cash flow from operating Activities	27,068,607,557.84
	Cash flow from investment Activities	
	Purchases/Construction of Assets	(27,368,597,441.34)
	Purchase of financial Markets Investment	
	Investment in Govt. Owned Companies	
	Proceed from divestiture	
B	Net Cash flow from Financing Activities	-299,939,884.00
	Proceeds from loan and other Borrowings	12,000,000,000.00
	Dividend Received	5,362,642.56
	Repayment of Loan	
C	Net cash flow from Financial Activities	12,005,362,642.56
	Net Increase/Decrease in cash and its equivalent	11,705,372,759.00
	Cash and its equivalent as at 01/01/2015	3,284,707,591.15
	Cash and its equivalent as at 31/12/2015	14,990,080,351.00

#### **4.1.1 ASSETS AND LIABILITIES STATEMENT**

The Board of Survey report as observed and emphasized in our previous reports does not reflect the actual balances of the Ministries, Departments and Agencies as at the end of the financial year. An improvement can be achieved with the balances produced from the IFMIS and accuracy of the figures ensured, extracted and presented as a more sound and defendable data.

#### **4.1.2 CASH AND BANK**

The aggregated cash and Bank balances stood at ₦14,990,080,351.00 as reflected in the assets and liabilities. The cash balance was ₦1,861,100,991.11 and the bank balances amounted to ₦13,128,943,357.10.

#### **4.1.3 INVESTMENT**

The Investment in quoted and unquoted companies reflects a down turn of value of the stocks. The previous year recorded a total value of the investment of ₦1,438,641,614.91 to the current years ₦1,265,272,645.00.

The audit observed that no dividend was declared (even the one reflected in the cashflow statement was not supported) from the quoted shares acknowledged by the Ministry of Finance.

The audit noticed lodgment of funds on short term deposits by the ministry of finance of which no analysis was tendered for audit tracking. An elaborate transparent and accountable analysis of this short term investment to be put in place for easy tracking of public funds on trust.

#### **EXTERNAL LOAN**

The position of the external loan as presented indicated a balance of ₦6,413,834,977. 96 an increase observed from the previous years balance of ₦5,566,010,769.90 and the provision in the budget was ₦2,100,000,000.00.

The treasury to ensure reconciliation with the Federal Debt Management office at regular basis to establish the true view of the debts profile of the state.

#### **INTERNAL LOAN**

The Internal loans stood at ₦11,916,666,666.70 as per the Debt Management submission. The detailed analysis should be provided to support the astronomical up surge noticed from the reflected figure of ₦1,569,942,056.74 in the 2014 financial year. The Accountant General to up date and reconcile the debt profile.

### **LOANS TO CORPORATION**

The report submitted by the Accountant General showed that no loan was extended to a corporate entities owned by the Government in the year under review.

The loan reported in our previous reports should be reviewed as recommended in the previous reports of the Auditor General presented to the House of Assembly.

#### **5.1.1 CONSOLIDATED REVENUE FUND STATEMENT**

The overall Internally Generated Revenue performance was 141.06%, the projected being ₦5,553,280,000 (not inclusive of; ₦2,494,720,000.00 a Recurrent Grants to MLG, LGSC and LGAuG ) and the actual a total of ₦7,833,545,124.80 and the statutory allocation recorded a 90.06% collection of revenue with a shortfall of 9.94% which translates to ₦4,828,403,988.00 and ₦43,743,596,022.08 as the actual collectible from the Federation Account against the projected of ₦48,572,000,000.

The other revenue sources to finance the expenditure in the Consolidated Revenue Fund are the Primary School Financing Funds of ₦14,082,350,459.85 and Local Government 60% Gunduma Staff Cost of ₦1,557,803,879.30.

The expenditure on the other hand amounted to ₦54,585,664,768.23 broken into Recurrent Expenditure (Personnel Cost and Overhead Cost), Consolidated Revenue Fund Charges and Miscellaneous Expenditure.

#### **6.1.1 CAPITAL DEVELOPMENT FUND STATEMENT**

The Capital Development Fund the custodian or repository of Capital Expenditure Funds consists of receipts and the expenditure on the Capital Development Projects and Programmes.

The total Capital Receipts stood at ₦35,389,237,425.41 and the Capital Expenditure for the year was ₦27,368,597,441.34 divided into four (4) sectors : Economic Development Programmes, Social Development Programmes, Regional Development Programmes and the General Administrative Services and Programmes.

Code	Description	Budgeted	Actual	Index %	Variance
5100	Economic Dev. Programme	23,875,000,000	15,557,580,921.87	62.23	9,017,419,078.03
5200	Social Dev .Programmes	11,906,000,000	7,530,007,158.11	63.38	7,575,992,841.89
5300	Regional Development Prog.	2,525,000,000	2,398,443,034.04	85.18	374,215,871.54
5400	General Admin. Services	2,785,700,000	1,882,566,327.22	67.58	903,133,672.78
	Total	41,091,700,000	27,368,597,441.24	67.00%	17,870,761,464.24

## **PART III**

# **APPROPRIATION AUDIT [DOMESTIC REPORTS]**

APPROPRIATION AUDIT

REPLIED INSPECTION REPORTS ANNEXTUE-A

**1) HIGH COURT OF JUSTICE**

Un-accounted amount to the sum of ₦87,431.00. The response No: JSJ/SEC/160/V.III/188/2016, verified and confirmed. The payment of the said amount into Govt. Rev. consolidated account via teller No:12580 dated 09-06/2016. Dated 02-03-2016. Ref No: AUD/RAS/BIR/N.I/6.13/V.II

**2) DUE PROCESS & PROJECT MONITORING**

Un-accounted balance of ₦70,000.00. The replied report No: DPP/PROJ/AUD/16/V.I/15. Re-verified, the said un-accounted amount were deposited into Govt. Revenue account via teller No:2845 and 10924 dated 05-01-2016 & 13-05-2016 respectively.

**3) SHARIA COURT OF APPEAL**

Violation of store regulation, un-accounted to the sum of ₦771,000.00. The response, re-confirmed, the Audit recommendation were rectified. The un-accounted amount of ₦71,000.00 was deposited into Government Revenue account via bank tellers No:11189 & 21851. Dated 07/03/2016. Ref No: AUD/RAS/RIR/N.3/GEN.13/V.II

**4) MIN. OF HEALTH**

Revenue collected for the year, recorded in a single page instead of recording against each month. The response re-verified and confirmed the ratification of the audit recommendation. Dated 16-03-2016. Ref No: AUD/RAS/RIR/N.4/GEN.13/V.II

**5) COLLEGE OF NURSING AND MIDWIFERY B/KUDU**

Detailed explanation of the financial position of the said amount ₦7,357,892.00 not transferred to Government revenue Account. Responded via Ref No: SON/BK/SEC/65/V.7 that the said amount ₦7,257,892.00 out rightly was not government revenue. But, for students academic/activities formally received/collected from various students. Dated 24-08-2016. Ref No: AUD/RAS/RIR/NO.13/GEN.13/V.II

**UNRESPONDED INSPECTION REPORTS ANNEXTURE B**

**1) MINISTRY OF JUSTICE**

Difference between the cashbook balance and bank lodgment particulars amounted to ₦487.32. Revenue shortfalls amounted to ₦71,518,852.10. Unpaid 1% vetting contract agreement by various

contractors for the year 2015 to the tune of N25,643,760.00. No response.  
Dated 18-04-2016. Ref No: AUD/RAS/RIR/N.5/GEN.13/V.II.

2) SCHOLARSHIP BOARD

To withdraw and return the unsold 2,667 Nos. of forms amounted to N2,667,000.00 from the bank to board's store before 2016 sales commence. Non rendition of revenue collected from the sales of forms into Govt. consolidated revenue account which amounted to N7,332,300.00. To explain the position of the said un-remitted amount or else forward any written authority from the Government, authorizing the board to expend the revenue collected. No response. Dated 18-04-2016. Ref No: AUD/RAS/RIR/N.6/GEN.13/V.II.

3) STATE POLYTECHNIC DUTSE

To identify the course of the revenue shortfall to tune of N565,000.00 from the economic code 14031. Non maintenance of proper and up to date revenue records. No response. Dated 05-05-2016. Ref No: AUD/RAS/RIR/N.7/GEN.13/V.II.

4) RADIO JIGAWA

To identify the cause of the revenue shortfall which amounted to N15,490,909.23 against economic code 15005. Non maintenance of revenue receipts and adequate recording into revenue cash book. Revenue store records not properly maintained.

Advice to request for a qualified internal Auditor from the accountant general office to administer an operational revenue collection system of the corporation. No response. Dated 08-08-2016. Ref No: AUD/RSA/RIR/N.9/GEN.13/V.II.

5) MIN. OF COMMERCE

Recurrent revenue shortfalls amounted to N12,355,000.00 against economic code 13003 (business premises) and Zero percent (0%) collection against economic code 14002, 14019 and 13024, to explain the cause of the shortfall and Nil collection. No response. Dated 08-08-2016. Ref No: AUD/RSA/RIR/N.9/GEN.13/V.II.

6) JIGAWA 3 STAR HOTELS

Un-accounted amount to the tune of N29,209,445.16. To explain the position of the said amount. Responded but not satisfactorily, hence the report stands. Dated 08-08-2016. Ref No: AUD/RSA/RIR/N.10/GEN.13/V.II.

**7) MAGISTRATE COURT KIYAWA**

Un-accounted amount in the sum of N258,400.00. Not responded. Dated 06-09-2016. Ref No: AUD/RSA/RIR/AA/KYW/1/V.I/16.

**[A] UNREPLIED**

**1) STATE HOUSE OF ASSEMBLY**

Paid payment voucher of May-Dec 2014 not supported with requisite information. Amounted to N71,060,422.00 dated 20/2/2015. Reference No: AUD/INSP/DGA/V.I/210.

**2) MINISTRY OF AGRICULTURE & NAT. RESOURCES**

Over expenditure on over Head cost [2014 financial year]. Amounted to N5,539,939.17 . Observed weak internal control advised to be improved. Dated 04/03/2015. Ref No: AUD/INSP/DGA/V.I/211.

**3) MIN. OF FINANCE [ACCT. GENERAL'S OFFICE]**

Paid payment vouchers [Jan-Dec, 2014]; not supported with the requisite information. Amounted to N1,304,250.0. Dated 16/04/2015 Ref No: AUD/INSP/DGA/V.I.212.

**4) MIN. OF FIN. & ECON. PLAN.[AC. ADMIN.]**

Unaccounted found during financial year 2014. 32No. payment vouchers for same year, not presented for Audit inspection [outstanding]. Amounted to N126,383,243.2 Dated 28/05/2015. Ref No: AUD/INSP/DGA/V.I/215.

**6) OFFICE OF THE SEC. TO THE S/GOV'T. [A & F]**

Unclaimed/irregular payments during financial year 2014. Amounted to N300,000.00. Dated 28/05/2015. Ref No: AUD/INSP/DGA/V.I/216.

**7) OFFICE OF THE SEC. TO THE S/GOV'T. [L/O ABUJA]**

2No. outstanding payment vouchers; not presented for Audit inspection. Amounted to N615,000.00. Irregular payments [no supporting document to the PVs]. Amounted to N4,239,350.00. Dated 28/05/2015. Ref No: AUD/INSP/DGA/V.I/218.

**8) OFFICE OF THE SEC. TO THE S/GOV'T [L/O KADUNA]**

Irregular payment [no supporting documents to the PVs]. Amounted to N427,000.00. Dated 28/05/2015. Ref No: AUD/INSP/DGA/V.I/19.

**9) OFFICE OF THE SEC. TO THE S/GOV'T [L/O KADUNA]**

Irregular payments [no supporting documents to the PVs]. Amounted to N1,625,800.00. Dated 05/08/2015. Ref No: AUD/INSP/DGA/V.I/220.

**10) MINISTRY OF WORKS & TRANSPORT**

Observed weak internal control, advised to be improved. Paid payment vouchers [Jan-Dec,2014]; not supported with the requisite information. Amounted to N65,011,274.00. Over expenditure on some votes of charge for over head cost [2014 Financial Year]. Amounted to N271,825,282.22. Subject files advised to be open for each plant or G/set to enhance transparency. Dated 05/08/2015. Ref No: AUD/INSP/DGA/V.I/214.

**11) JUDICIARY-HIGH COURT OF JUSTICE**

Paid payment vouchers [July-Dec, 2014]; not supported with the requisite information. Amounted to N8,949,869.19. Outstanding payment vouchers; not presented for Audit inspection. Dated 05/10/2015. Ref No: AUD/INSP/DGA/V.I/224.

[B]REPLIED

**1) MINI. OF FIN. & ECON. PLAN. [C/LOAN SECTION]**

Irregular payments [No documents availed to support the affected PVs]. Amounted to N7,200,000.00. Dated 28/05/2015. Ref No: AUD/INSP/DGA/V.I/217.

NB

The report was replied vide letter with Reference no: MOF/FD/CAR-LOAN/T/II, dated 11/08/2015

**2) DIRECTORATE OF BUDGET & ECON. PLANNING**

Unretired expenditure on over head cost in financial year, 2014. Amounted to N4,373,810.00. Dated 16/04/2015. Ref No: AUD/INSP/DGA/V.I/213.

NB

The report was replied via letter with Reference No: DOB/ADM/S/31/V.II/70, dated 06/04/2015.

**3) STATE UNIVERSITY, KAFIN HAUSA**

Unspecified scale[s] been used for the staff remuneration in the financial year [2013]. Amounted to N16,263,549.00. IGR been utilized by the university in the year, need the explain Authority/Approval.

2% accumulated fund, being approved grants receipt from LGCs [Joint Account] remaining in the university's projects account, ie. unutilized as at reported period ended, 31<sup>st</sup> December, 2013. Amounted to N585,935,814.92. The notice for the selection of an Audit firm, from the four

(4No) nominated to the university, not provided to Audit head quarter up to the time of compiling the report, ie 24/04/2015. Reasons[s] needed.  
Dated 24/04/2015. Ref No: AUD/GA/JSU/VOL.I/22.

NB

The report was partially replied via letter with reference No. MOJ/GEN/45/V.I, DATED 08/12/2015.

**4) MINISTRY OF JUSTICE**

Settlement of judgment debts on two [2No] court cases; inappropriate charge of expenditure vote by the ministry. Dated 17/08/2015 Ref No: AUD/GJ/MOJ/II/02.

NB

The report was partially replied via letter with Reference No.MOG/GEN/45/V.I, DATED 08/12/2015.

**5) JUDICIARY- SHARIA COURT OF APPEAL**

Irregular payments [no supporting documents attached to the PVs]. Amounted to N3,210,420.00. Outstanding payment vouchers; not presented for Audit inspection. Amounted to N3,633,000.00. Dated 05/10/2015. Ref No: AUD/INSP/DGA/V.I/225.

NB

The report was replied via letter with Reference No: SCA/JS/SEC/16/18, dated 28/10/2015.

**6) JUDICIARY-HIGH COURT OF JUSTICE**

4No. payment vouchers with no supporting documents. Amounted to N588,850.00. Outstanding payment vouchers; not presented for Audit inspection. Dated 08/12/2015. Ref No: AUD/INSP/DGA/V.I/228.

NB

The report was replied via letter with reference No.JS/SEC/160/V.III/83, dated 10/03/2016.

**MAJOR OBSERVATION FOR THE YEAR 2011-2015**

**1) JIGAWA STATE HOUSING AUTHORITY**

Fluctuation in the IGR of the organization, Weak internal control, Poor management of the accounting record, Non maintenance of fixed assets register which exposed the organization assets to risks or loss. Period 2011-2014.

- 2) JIGAWA STATE SCHOLARSHIP BOARD**  
Assets (furniture) that has no budgetary provision. To be invited/communicated for responses. Period 2011-2014.
- 3) JIGAWA STATE ISLAMIC EDUCATION BUREAU**  
Substantial increases in the subvention i.e 821m,929m, and 1b naira for period 2011,2012 and 2013, Non maintenance of fixed assets register, Non maintenance of revenue cash book. Period 2011-2013.
- 4) Jigawa State Water Board**  
Submission of un signed accounts. The organization to be communicated for responses. Period : 2011-2013.
- 5) JIGAWA STATE SCIENCE AND TECHNICAL EDUCATION BOARD**  
Submission of un sign account. The organization to be communicated for responses. Period: 2011-2013
- 6) JIGAWA STATE PILGRIMS WELFARE BOARD**  
Non receipted payments vouchers for Saudi Riyals and internal expenditure of N31,831,000.00 attached list, Over expenditure of N187,642,726.00 made during 2011 Hajj operation against budgeted provision of N510,107,105.00 (688,8748,8731.00), Non maintenance of fixed assets register, Non maintenance of a bank account in Saudi Arabia this means transfer of cash to Saudi Arabia during Hajj operation, Non maintenance of General ledger for the expenditure of the Board, Non closing of document account. Period: 2011-2012.
- 7) JIGAWA STATE REHABILITATION BOARD**  
Submission of un signed accounts. Period:2011-2012.
- 8) JIGAWA STATE SMALL TOWN WATER SUPPLY**  
Submission of un signed accounts. Period: 2011-2013.
- 9) JIGAWA STATE RURAL WATER SUPPLY AGENCY (RUWASA)**  
Submission of un-signed report.2011-2014
- 10)JIGAWA STATE ALTERNATIVE ENERGY**  
Submission of un signed accounts. Period:2011-2013.
- 11)GALAXY INFORMATION TECHNOLOGY AND TELECOMMUNICATION LIMITED**  
Submission of un signed accounts. Period:2011-2014.
- 12)JIGAWA STATE COLLEGE OF ISLAMIC AND LEGAL STUDIES**  
Submission of un signed accounts. Period:2011-2012.

**13) JIGAWA STATE ENVIRONMENTAL AND PROTECTION AGENCY (JISEPA)**

Non maintenance of fixed assets register, Non internal audit. Period:2011-2015.

**14) JIGAWA STATE GUNDUMA HEALTH SYSTEM BOARD**

Non maintenance of fixed assets register, Non internal audit. Period:2011-2015.

**15) JIGAWA STATE DUTSE MODEL SCHOOLS**

Non submission of 2012 audited, Account (Abdullahi Mai Kano&co) , Non bank statement for the schools fees at the schools. The status of the school to be a third party to its bank account (Mainstreet2012-2014 transfer to unity bank)to be reviewed. Period:2011-2012.

**16) JIGAWA STATE BUNYAMINU COLLEGE OF AGRIC (POLYTECHNIC)**

Nine (9) un receipted payment vouchers N558,400. Period: 2011-2012.

**17) JIGAWA STATE AGENCY FOR MASS EDUCATION**

Twenty five (25) un documented payment vouchers totaling N1,714,994. Period: 2011-2013.

**18) JIGAWA STATE CONTRIBUTORY PENSION SCHEME**

Audited accounts of 2001 -2011 with comments, observations and recommendations.

**STATE WIDE REPORT**

**PURCHASE OF NEW VEHICLES**

1) No report of purchase of new Government vehicle was received from any MDA. However, the MDAs were made aware of the importance of keeping a fixed assets register hence, the inclusion of all vehicles acquired into the register for identification emphasized.

**2) REPORT OF ACCIDENTAL VEHICLES**

Government agencies are too reluctant in reporting cases of accidental Government vehicles. The office(oaug) liaise with our Resident Auditors and authorized them to keep track on newly purchased vehicles and report same to the headquarters.

**3) LOSS OF FUNDS, STORES AND THEFT OF GOVERNMENT PROPERTIES**

In the year 2015 only Ministry of Commerce reported the issue of theft of its motorcycle which was stolen at a parking lot in the new secretariat complex. The other MDA's either ignored to report theft cases or didn't occur in their organizations. There was also no report on fire incidence and loss of funds/stores.

**4) PENSION AND GRATUITY**

A total of 1,110 files were treated and returned the directorate of salary and pension for the period of January-December, 2015. While, the sum of N84,252,529.74 were endorsed and recovered as amount due to the Government. A summary of the details in the annexure attached.

**5) AUCTION OF GOVERNMENT PROPERTIES**

The board of survey in office of the Head of civil service inspected and priced items slated to be auctioned which were referred to the Auditor General for comment and observation. The vetted auction price of the vehicles and assorted items disposed amounted to N1,610,000.00. The itemized items captured in annexure-B.

**ANNEXURE-A**

S/NO	MONTHS	NO OF FILES TREATED	RETIREMENT DEATH AND CONTRACT GRATUITY	PENSION PER ANNUM	RECOVERIES
1	January	89	95,774,104.66	25,229,098.04	6,747,965.86
2	February	81	76,804,515.12	19,551,027.43	5,888,093.85
3	March	72	73,948,1059.32	18,563,496.94	4,597,968.41
4	April	109	118,880,939.51	29,472,207.95	4,849,618.11
5	May	140	138,211,218.73	36,570,308.56	7,263,166.13
6	June	81	278,968,251.57	23,336,061.61	4,773,981.83
7	July	115	143,845,951.93	32,668,039.88	10,004,672.05
8	August	58	44,696,080.52	11,604,963.73	3,519,548.10
9	September	105	97,731,848.40	25,750,717.44	8,592,399.47
10	October	114	116,336,430.64	30,703,843.51	7,926,552.99
11	November	69	96,450,251.24	26,752,956.08	6,052,588.48
12	December	79	106,000,670.73	30,024,075.21	14,035,974.46
	Total	1112	1,387,648,322.37	310,226,796.38	84,252,529.74

ANNEXURE-B

S/NO	MIN/PARAS DEPT.	VEHICLES/ITEMS	AMOUNT
1	SSG's Office	4No. Vehicles	230,000.00
2	High Court	8No. Vehicle	320,000.00
3	Budget	4No. Vehicles	220,000.00
4	Audit Dept	4No. Vehicles	125,000.00
5	Dutse Gen. Hospital	1No. Engine Items	100,000.00
6	Pilgrim Board	3No. Vehicle	130,000.00
7	High Court	1No. Vehicle	50,000.00
8	JISEPA	4No. Vehicle/Items	355,000.00
9	Basirka P.H.C	Items Assorted	80,000.00
			1,610,000.00

## **CONCLUSION**

The Annual Accounts submitted was subjected to statutory confirmations and the review satisfactorily carried out.

In every undertaking, especially the financial transactions review, efforts of the State Auditor General's staff should be appreciated in the attainment of the report compilation. The co-operation of the Honorable Commissioner of Finance, the Accountant General, the Directors and the Head of IFMIS is highly appreciated.

The support of the Government in the provision of funds and enabling environment is hereby recognized.

Thus, wish to extend my appreciation to His Excellency the Governor, Alhaji Muhammad Badaru Abubakar, Mni, FCNA, the Honourable Speaker and the Members of the State Assembly for their support.

It is on this note that the Audited Accounts and Financial Statements for the Financial year 2015 is hereby submitted to the Honourable House for your kind deliberation and consideration.



Hussaini Muhammad Hadejia FCNA  
Auditor General  
Jigawa State

**PART – IV**

**NOTES TO THE ACCOUNTS**

Jigawa State Government of Nigeria  
Report of the Auditor General

Note. No.1

**Statutory Allocation**  
**For the Year ended 31<sup>st</sup>December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	CONSOLIDATED AMOUNT	34,640,743,545.35		42,396,883,773.39
1	January	3,369,683,988.57	9.73	3,287,273,525.15
2	February	2,907,100,258.77	8.39	3,468,135,969.19
3	March	3,175,311,384.66	9.17	3,665,605,219.36
4	April	2,204,476,902.79	6.36	3,629,862,479.43
5	May	2,146,161,229.77	6.2	3,629,498,753.89
6	June	2,270,730,528.48	6.56	3,962,774,866.14
7	July	5,993,506,245.49	17.3	3,944,865,643.01
8	August	3,023,201,080.46	8.73	3,849,078,744.05
9	September	2,419,884,524.26	6.99	3,561,360,638.88
10	October	116,322,887.88	0.3358	3,257,449,497.64
11	November	2,263,808,337.16	6.54	3,350,344,829.93
12	December	4,750,556,177.06	13.71	2,790,633,606.72
	Total			

**Jigawa State Government of Nigeria  
Report of the Auditor General**

**Note. No2**

**Value Added Tax  
For the Year ended 31<sup>st</sup> December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	9,102,852,466.73		9,545,644,221.36
1	January	856,115,241.69	9.4	787,788,283.71
2	February	744,764,975.42	8.18	1,001,408,187.25
3	March	663,298,547.43	7.29	813,052,771.10
4	April	810,638,848.38	8.91	770,529,411.86
5	May	902,740,170.03	9.92	766,067,207.72
6	June	674,842,127.77	7.41	788,848,533.50
7	July	773,969,040.42	8.5	800,891,011.41
8	August	892,495,424.14	9.8	789,475,986.42
9	September	740,437,853.72	8.13	741,787,917.78
10	October	671,636,377.87	7.38	772,135,886.94
11	November			793,745,535.32
12	December	1,371,913,859.87	15.07	716,913,488.35
	Total			

Jigawa State Government of Nigeria  
Report of the Auditor General

Note. 3

**Internally Generated Revenue  
For the Year ended 31<sup>st</sup>December 2015**

Class Code	Description	2015 Revised Estimates	Actual Expenditure (JAN – DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
	N	N	N	N	N	N
	IGR CONSOLIDATED	8,048,000,000	11,568,869,231.66	143.75	3,520,869,231.66	6,224,568,598.14
12000	State Taxes					
12001	PAYE (Public Sector)	2,750,000,000	2,701,686,056.75	98.88	-48,313,943.25	1,567,221,001.22
12002	Director Assessment	56,000,000	116,929,456.20	105.95	260,929,456.20	6,353,080.25
12003	Penalty for Offences		273,589.00		273,589.00	
12005	Withholding Tax on Dividends	15,000,000	66,440,939.75	442.92	51,440,939.75	2,702,963.43
12006	Withholding Tax on Rents	12,500,000	36,205,053.66	189.64	23,705,053.66	1,448,447.73
12009	Withholding Tax on Contracts	30,000,000	43,125,000.00	143.75	13,125,000.00	
12011	Development Levy		47,675,500.00		47,675,500.00	
12013	Other Direct Taxes		133,184,173.65		133,184,173.65	
12014	PAYE (Non-Public Sector)	300,000,000	499,768,357.11	166.56	199,768,357.11	212,000,916.40
12015	Withholding Tax on Bank Deposit	40,000,000	57,363,975.21	143.41	17,363,975.21	24,949,880.86
12016	WHT on non-Limited Liability Comp.	100,000,000	208,398,733.04	208.34	108,398,733.04	87,127,727.93
	SUB – TOTAL	303,500,000	3,911,050,834.37	118.39	607,550,834.37	1,901,804,017.82
13000	Licenses General					
13001	Motor Vehicle Licenses	20,000,000	20,244,000.00	99.72	244,000.00	9,667,000.00
13002	Drivers Licenses & Learners Permit	8,000,000	15,565,000.00	194.85	7,565,000.00	3,360,000.00
13003	Business Premises Licenses	15,000,000	11,180,000.00	74.53	-3,820,000.00	5,297,000.00
13004	Hide & Skin Export Premises Licenses	50,000	45,000,000	90.00	-50,000.00	
13005	Hide & Skin Buyers Licenses	200,000	196,000.00	98.00	-154,000.00	72,000.00
13007	Other Animal Certificate	500,000			-500,000.00	
13008	Cattle Traders Certificates	2,000,000	935,000.00		-1,065,000.00	
13009	Hunting /Captive Licenses Dis. Permit	10t				
13010	Trophies Dealers Permit					985,000.00
13011	Animal Import Permit	100,000			-100,000.00	
13012	Product Buyers Licenses and Reg. Stores	10t				
13013	Registration of Slaughter Premises	10t	88,000.00		88,000.00	
13014	Licenses Renewal for Private Hospital/C		10,000.00		10,000.00	407,310.00
13015	Processing fees/patient Medicine Stores		202,000.00		202,000.00	
13016	Inspection fees stores	500,000	190,000.00	38	-310,000.00	17,950,000.00
13017	Fire Safety Licenses	600,000	597,000.00	99.5	-3,000.00	650,000.00
13018	Licenses of Hotels and Restaurants	1,200,000			-1,200,000.00	
13020	Cinematography Licenses Permit	50,000	9,000.00	18	-41,000.00	
13021	Issue of Fishing Permit	100,000	11,000.00	11	-89,000.00	16,000.00
	SUB – TOTAL	48,300,000	48,165,000.00	99.72	-135,000.00	38,314,310.00
14000	FINE AND FEES					
14001	Rent Tribunal Fees	10t	54,500.00		54,500.00	
14002	Tender and contract signing fees	56,350,000	57,242,140.00	101.58	892,140.00	31,936,751.22
14003	Vetting of contract Agreement	200,000,000	132,013,278.62	66.01	-67,986,721.38	268,122,903.62
14004	Court fees and fines	10,800,000	8,874,747.00	82.17	-1,925,253.00	5,481,130.00
14006	Probate High Court	500,000	405,000.00	81.00	104,500.00	
14007	Slaughter Stock Fees	1,000,000	620,000.00	62	380,000.00	

14008	Meat Inspection Fees	50,000		-50,000.00	
14010	Vaccination Charges	100,00		-100,000.00	
14011	Hide and Skin inspection Charges	40,000		-40,000.00	
14012	Private School Registration	500,000	600,000.00	120,00	-500,000.00 20,000.00
14013	MV Registration & Weighting fees	4,000,000	7,670,000.00	191,75	3,670,000.00 2,044,000.00
14014	Certificate of Road Worthiness	1,200,000	1,746,000.00	145.5	546,000.00 1,000,000.00
14015	Miscellaneous Road Traffic Reg. Fees	2,100,000	9,113,900.00	434.01	99,013,900.00 480,000.00
14016	Stamp Duties and Penalties	2,200,000	8,722,725.00	396.4	58,522,725.00 74,185.00
14078	Taxi/Motorcycle Reg. Fees	250,000	382,000.00	433.53	108,132,000.00 156,000.00
14018	Contract Reg./Renewal	1,500,000	1,079,000.00	71.93	-421,000.00 1,290,000.00
14019	Unspecified Fees	2,000,000	50,915,815.00	2546	48,915,815.00 21,105,104.00
14023	Women Cooperative Dev. Fees	100,000	5,450,000.00	545.00	-100,000.00
14024	Survey and processing fees	17,000,000	33,853,406.98	22.67	16,853,406.98 4,279,000.00
14025	Document Registration and Search fees	13,500,000	22,528,800.00	92.81	9,028,800.00 766,000.00
14026	Valuation charges for private property	4,100,000	5,194,000.00	126.68	1,094,000.00 380,000.00
14027	Non-refundable land application fees	4,000,000	11,407,573.15	285.19	7,407,573.15 4,474,800.00
14028	Certificate of Occupancy	12,000,000	15,227,234.17	126.89	3,227,234.17 3,069,734.89
14029	Students Boarding fees	57,000,000	59,500,000.00	104.39	2,500,000.00 18,000.00
14030	Pharmaceutical Inspection Fees	100,000	2,375,000.00	237.5	2,275,000.00
14031	Regi. of Private Medical Institutions	150,000	17,880,000.00	1192	17,730,000.00 324,087,852.81
14032	Students school fees	350,640,000	389,572,056.67	82.58	38,932,056.67
14033	Reg. of Voluntary Association and	800,000	966,700.00	120.84	166,700.00 772,680.00
14035	Trade test Fees	800,000	943,600.00	30.45	143,600.00
14036	High Ways Fees	400,000	420,500.00	105.125	20,500.00
14042	Audit Fees	200,000.00	755,902.45	377.95	555,902.45 450,000.00
14043	Reg. of Accounting & Audit Firms	400,000	150,000.00	37.5	-250,000.00
14044	Land Development Charges	15,400,000	16,250,000.00	176.9	850,000.00
14045	Earning from Contract/Programme	8,000,000	9,200,000.00	115	1,200,000.00 1,200,000.00
14046	Consultancy Services Fees	17,000,000	18,300,000.00	142.9	1,300,000.00
14047	Training Fees	17,000,000	18,842,913.92	73.95	1,842,913.92
14048	Examination Fees	58,000,000	148,698,967.87	256.38	90,698,967.87 111,574,100.00
14050	Ground Rent	1,000,000	2,362,810.69	109.45	1,362,810.69 1,174,162.21
14051	Betterment Fees	4,900,000	5,335,400.00	108.89	435,400.00 1,615,000.00
14052	Environmental Impact Assessment	750,000	1,250,000.00	166.67	500,000.00 1,000,000.00
14053	Layout Designment Fees	1,000,000	2,720,000.00	272.00	1,720,000.00 410,000.00
14055	Students Bounding Fees	400,000	1,250,000.00	31.25	850,000.00
14056	Laboratory Charges	5,700,000	6,126,763.51	107.49	426,763.51 80,000.00
14059	Water Legalization Fees	13,000,000	16,133,420.00	124.10	3,133,420.00 6,194,500.00
14060	Water Charges	18,000,000	19,320,209.42	107.33	1,320,209.42 17,036,527.00
	SUB – TOTAL	1,002,980,000	1,111,454,364.54	110.81	108,474,364.45 810,292,430.75
15000	Earning and Sales				
15001	Hire of Information Equipment	100,000	335,550.66	335.55	235,550.66 74,000.00
15002	Sales of Publications	50,000	98,000.00	196.00	48,000.00 2,500.00
15005	Advertisement	46,100,000	47,463,442.65	102.96	1,363,442.65 37,742,144.00
15006	Tractor/Plant Hire Services	31,200,000	33,105,500.00	106.11	1,905,500.00 697,200.00
15007	Earing from shows and Exhibitions	3,300,000	2,100,000.00	63.6	-1,200,000.00
15009	Sales of Seeds, seedling and other inputs	2,000,000	1,810,000.00	90.50	-190,000.00
15010	Livestock Sales	26,250,000	2,972,250.00	11.32	-23,277,750.00 6,529,115.00
15011	Sales of Buffer Storied Grants	5,000,00	6,000,000.00	120	1,000,000.00
15013	Sales of Fertilizer	500,000,000	514,231,208.00	102.8	14,231,208.00
15014	Work bull loan Proceeds	10t			
15017	Irrigation Water Charges	500,000			500,000.00
15018	Farm Plots and Land Charges	1,500,000	20,000.00	1.33	-1,480,000.00 290,000.00
15020	Hire of Sump Lorry	1,000,000	169,300.00	16.93	830,700.00 450,000.00
15021	Fire Service	40,000			40,000.00
15022	Drug Revolving Fund	14,500,000	359,926.44	2.48	14,140,074.56
15023	Car Hire/Svc Services	550,000			550,000.00
15024	Accommodation Charges	5,560,000	2,47,175.00	43.83	3,172,875.00 2,412,000.00

15025	Catering Services	5,700,000		-5,700,000.00	
15026	Liaison Officers Miscellaneous Revenue				3,175,500.00
15028	Dividend on Investment	2,376,640.56		5,326,640.56	
15029	Sales of Condemned Stores and Veh.	1,636,739.73		1,636,739.73	8,398,100.00
15030	Export Free Zone Proceeds	1,200,000.00		1,200,000.00	
15031	Sales of Applications/Reg. Forms	46,470,000	49,787,135.08	94.23	3,317,135.08
15032	Proceeds from number plates	25,000,000	415,485,000.00	1,661.94	390,485,000.00
15033	Sales of Finished Products	2,400,000	5,750,000.00	239.58	-2,400,000.00
15034	Information Technology Services	2,100,000	2,320,000.00	110.48	220,000.00
15036	Sales of Cards	22,400,000	22,007,185.53	106.86	-392,814.47
15037	Library Services	2,000,000	263,500.00	13.18	-1,736,500.00
15039	Medical Services Charges	29,600,000	31,648,000.00	106.92	2,048,000.00
15040	Sales of Hansard and Gazette	25,000	30,000.00	120.00	5,000.00
15041	Sales of Women Centre Products and Hire	300,000	420,000.00	140.00	120,000.00
15042	Veterinary, Drugs & Clinic Charges	1,000,000	1,013,000.00	101.30	13,000.00
15043	Gate Fees	3,000,000	3,826,000.00	127.53	826,000.00
15044	Printing Revenue	6,000,000	3,767,158.00	62.79	-2232,842.00
	SUB - TOTAL	761,120,000	1,138,053,489.98	149.52	376,933,489.98
					234,494,314.55
16000	Rent on Land & Government Property				
16001	Ground Rent Ad Penalties		18,815.26		
16002	Certificates of Temporary Permit	10t			
16003	Rent from Food Sellers	10t			3,000.00
16004	rent on Governing Building	3,300,000	3,556,500.00	168.38	256,500.00
	SUB - TOTAL	3,300,000	5,575,315.26	168.95	22,758,315.26
					3,000.00
17000	Interest and Loan Repayment				
	Interest on Joint Consolidated Fund				2,759.66
17002	Interest on Bank Deposit	106,000,000	181,384,894.09	510.74	435,384,894.09
17004	Other Interest>Returns on Govt. Invest.	580,000	403,328.14	69.54	-176,671.86
17005	Vehicle Loan Repayment	250,000,000	317,480,529.86	-250,000,000.00	392,574,111.16
17007	Car Refurbishing Loan Repayment	12,000,000	18,695,250.00	-12,000,000.00	105,174,068.78
17008	Housing Loan Repayment		37,040,000.00		37,040,000.00
17009	Repayment on Loan to Parastatals		11,170,000.00		11,170,000.00
17011	Repayment of Motorcycle Loan	40,000,000	16,395,620.00	-40,000,000.00	83,068,839.20
17012	Repayment of Bicycle Loan	24,000,000	7,428,600.00	-24,000,000.00	24,823,349.28
17013	Repayment of Sundry Loans		207,684.00		207,684.00
	SUB - TOTAL	432,580,000	590,205,905.23	136.44	157,625,906.23
					608,737,355.27
18000	Recurrent Grants and Re-Imbursement				
18003	Teacher Education & Other Expenses	35,000,000.00	46,932,161.64	134.09	46,932,161.64
18004	Primary Education Grants	51,200,320.00	110,277,003.20	215.38	512,003.20
18008	Assistance for up-keep of Reh. Centers	4,788,000	5,235,000.00	109.34	447,000.00
18011	Primary Health Care Development	85,000,000	87,112,650.00	102.49	2,112,650.00
18012	Grants & Re-Imbur. From Local Govt.	2,404,932,000	3,544,007,292.05	147.36	1,139,075,292.05
	SUB - TOTAL	2,494,720,000	3,793,564,106.89		1,298,844,106.89
					2,431,252,442.22
19000	Miscellaneous Recurrent Revenue				
19001	Refund of Overpayments		161,392,138.55		246,000.00
19002	Refund Sundries		521,809,565.01		521,809,565.01
19003	Recovery of Public Funds	1,500,000	325,566,568.74	21704	324,066,368.74
19004	Other Deductions from Salary		20,272,142.18		20,272,142.18
	SUB - TOTAL	1,500,000	1,029,040,214.48	68603	1,027,540,214.48
					199,570,727.53

Jigawa State Government of Nigeria  
Report of the Auditor General

Note. No.4

**Special Releases (Primary Education Financing)**  
**For the Year ended 31<sup>st</sup> December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	14,594,060,981.50		13,848,954,477.01
1	January	1,143,882,035.51	7.84	1,159,605,183.31
2	February			1,160,440,144.53
3	March	2,285,542,187.86	15.66	1,162,909,526.23
4	April	1,142,628,978.02	7.83	1,164,570,352.58
5	May	1,142,885,960.18	7.83	1,160,234,308.21
6	June	1,142,586,347.36	7.83	1,170,389,334.48
7	July	1,645,547,073.91	11.28	1,166,553,420.91
8	August	1,292,890,276.91	8.86	1,168,844,211.56
9	September	1,320,231,533.33	9.05	1,113,008,584.00
10	October			1,109,488,571.74
11	November	2,330,668,575.16	15.97	1,155,961,895.29
12	December	1,147,198,013.26	7.86	1,156,948,944.17
	Total			

**Jigawa State Government of Nigeria  
Report of the Auditor General**

**Note. No. 5**

**Local Govt. 60% Gunduma Staff Cost  
For the Year ended 31<sup>st</sup> December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	1,360,368,869.18		1,535,021,012.84
1	January	129,080,931.72	9.49	128,894,503.44
2	February			128,971,706.04
3	March	318,806,946.13	23.44	120,657,180.24
4	April			129,154,307.04
5	May	257,388,458.92	18.92	129,097,393.73
6	June	129,041,291.86	9.49	125,986,246.20
7	July			129,641,948.64
8	August	131,820,454.06	9.69	129,396,318.00
9	September	131,541,482.86	9.67	129,049,850.04
10	October			128,460,842.23
11	November	131,662,837.71	9.68	127,692,904.20
12	December	131,026,465.92	9.63	128,017,813.04
	Total			

**Jigawa State Government of Nigeria**  
**Report of the Auditor General**

**Capital Grants Contribution & Re-Imbursement No.6**  
**For the Year ended 31<sup>st</sup> December, 2015**

S>No	Description	Organization/Sub-	Codes	2015 Revised Estimate	Actual Receipts	Variance	Index	Previous Year
								2014
1.	UNICEF Grants Contribution	Min. of Education	12010/23007	100,000,000	-	(100,000,000.00)	-	
2.	L/Govt. Joint Project Accounts	Treasury Min. of Finance	15000/23009	11,800,000,000	7,202,000,000	(4,598,000,000.00)	61.03	8,197,830,282.95
3.	UNICEF Grants Contribution	Min. of Education	12000/22000	10T	-	-	-	
4.	L/Govt. Joint Project Account	Justice Sector Reform	27000/23000	-	-	-	-	10,262,250.00
5.	FGN Contribution of WSSRP	Min. of Water Resources	30000/23000	0.00	0.00	0.00	-	0.00
6.	UNICEF Grant (Health)	GHSD	39000/23006	-	-	-	-	333,746,875.00
7.	UNICEF Grant ESSPIN & Emp.	RUWASA	17200/23007	150,000,000	32,930,420	(117,069,580.00)	21.90	210,624,678.17
8.	Grant from International Org.	JARDA	19100/23007	66,000,000	-	(66,000,000.00)	420.22	42,000,000.00
9.	UBEC Counterpart Funding	SUBEB	22200/23002	792,000,000	1,360,417,634.84	568,417,634.84	171.77	-
10.	EFT Grants	College of Education	22240/23012	325,000,000	1,365,720,910.00	1,040,720,910.00	-	262,485,000.00
11.	2% L/G Cont. to JISUK	Min. for Local Govt	18000/23009	747,000,000	552,925,322.71	(94,074,677.29)	60.07	-
12.	Agency for Mass Edu.	/22300	-	-	-	-	-	935,470.00
13.	ETF Grant	Jigawa State Polytechnic	22250/23012	660,000,000	291,050,000.00	(368,950,000.00)	44.10	262,485,000.00
14.	Grants from International Org.	Min. of Water Resources	30000/23000	0.00	0.00	0.00	0.00	0.00
15.	Water and Grant	STOWA	30210/23000	0.00	0.00	0.00	0.00	0.00
16.	Millennium Dev. Goals/CGS G	Rehabilitation Board	20210/23000	0.00	0.00	0.00	0.00	0.00
17.	L/Govt Joint Project Account	JARDA FADAMA III	19100/	0.00	0.00	0.00	0.00	0.00
18.	-	-	-	14,640,000,000	10,755,445,727.68	3,682,527,431.83	-	

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**Other Capital Receipts No.7**  
**For the Year ended 31<sup>st</sup> December, 2015**

S/No	Description	Organization/Sub-	Codes	2015 Revised Estimate	Actual Receipts	Variance	Index	Previous Year 2014
		N	N	N	N	N	N	
1.	FGN Re-Imbursement Receipt	Min. of Finance	15000/23000	8,995,000,000	1,897,232,398.65	7,097,767,601.35		11,421,069,128.53
2.	L/Govt. Joint Project Account	Min. for L/Govts	18000/23009	101,000,000	60,671,459.76	(40,328,540.24)	60.07	
3.	L/Govt. Joint Project Account	Min. of Agric	19000/	10,000,000		(10,000,000.00)		322,780,223.00
4.	L/Govt. Joint Project Account	Justice Sector Reform	27000/23000					44,000.00
5.	L/Govt. Joint Project Account	Dir. Of L/Govt Audit	33000	110,000,000		(110,000,000.00)		
6.	L/Govt. Joint Project Account	L/Govt. Service Comm	35000	40,000,000		(40,000,000.00)		
7.	Capital Revenue	Manpower Dev. Ins.	14140	17,000,000	3,196,500.00	(13,803,500.00)	18.80	13,439,429.00
8.	Capital Revenue	Jigawa State Polytechnic	22250	10t				115,274,643.68
9.	Proceeds from Sales House & Rent	D.C.D.A.	22200	-				
10.	Sales of House & Rent	Housing Authority	22210	37,000,000	5,663,000.00	(31,337,000.00)	15.31	39,571,673.00
		TOTAL		9,310,000,000	1,966,763,358.41	7,343,236,641.59		

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Note. No.8

Internal Loans  
For the Year ended 31<sup>st</sup> December 2015

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	12,000,000,000		
1	January			
2	February	2,000,000,000	16.67	
3	March			
4	April			
5	May			
6	June			
7	July			
8	August			
9	September			
10	October			
11	November	10,000,000,000	83.33	
12	December			
	Total			

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**Note. No.9**

**External Loans  
For the Year ended 31<sup>st</sup> December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	6,825,915,994.69	7.57	517,217,407.27
1	January			41,044,500.79
2	February			38,462,471.45
3	March			70,756,971.61
4	April			16,834,411.84
5	May			27,995,162.71
6	June			98,351,679.65
7	July			13,600,002.91
8	August			10,447,207.57
9	September			11,400,033.70
10	October			91,805,535.18
11	November			68,519,426.83
12	December			28,000,003.03
	Total			

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**Note No.10**

**Personnel Emolument**  
**For the Year ended 31<sup>st</sup> December 2015**

Class Code	Organization/Sub-Organization	2015 Revised Estimates	Actual Expenditure (JAN – DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
			N		%	N
	CONSOLIDATED STATEWIDE	36,226,985,000.00	35,616,262,236.89	98.26	629,320,728.15	33,063,428,914.04
10	GOVERNMENT HOUSE	53,856,000.00	45,118,362.78	83.78	8,737,637.22	41,464,466.69
10000	Government House	34,546,000.00	30,155,874.50	87.29	4,390,125.50	29,357,160.80
10110	Directorate of Protocol	5,755,000.00	5,057,378.18	87.88	697,621.82	3,816,743.53
10120	Due Process & Project Monitoring Bureau	13,554,000.00	9,905,110.10	73.08	3,648,889.90	8,290,502.36
11	DEPUTY GOVERNOR'S OFFICE	14,395,000.00	8,221,634.60	57.11	6,173,365.40	7,445,646.20
11000	Deputy Governor's Office	12,252,000.00	8,206,634.60	66.98	4,045,365.40	7,445,646.20
11100	JG Agency for the Control of AIDS (JISACA)	2,143,000.00	15,000.00	0.70	2,128,000.00	
12	OFFICE OF THE SEC. TO THE STATE GOVT.	378,851,000.00	254,744,712.97	67.24	124,106,287.03	382,737,771.33
12010	Administration and Finance Directorate	337,034,000.00	212,900,346.58	63.17	124,133,653.42	342,580,028.70
12100	Special Services Directorate	24,759,000.00	24,623,050.13	99.45	135,949.87	22,283,749.90
12110	Research, Evaluation & Pol. Affairs Dir.	3,559,000.00	3,419,932.80	96.09	139,067.20	3,171,308.30
12130	Liaison Office Kaduna	5,060,000.00	5,441,162.26	107.53	(381,162.26)	6,306,950.12
12140	Liaison Office Lagos	3,201,000.00	3,379,262.40	105.57	(178,262.40)	3,542,270.01
12150	Liaison Office Abuja	4,318,000.00	4,364,912.40	101.09	(46,912.40)	4,102,097.10
12155	Liaison Office Kano					
12160	Special Services (Council Affairs Dept.)	921,000.00	616,046.40	66.89	304,953.60	746,367.20
13	DIR. OF CHIEFTAINCY, RELIGIOUS AFFAIRS	36,384,000.00	83,805,310.00	230.34	(47,421,310.00)	207,763,725.76
13000	Dir. Of Chieftaincy, Reg. Affairs & S. Impl.	36,384,000.00	83,805,310.00	230.34	(47,421,310.00)	47,727,957.70
13100	Emirate Council Hadejia					38,939,902.47
13110	Emirate Council Kazaure					39,439,703.80
13120	Emirate Council Gumei					36,161,338.00
13130	Emirate Council Ringim					22,592,449.39
13140	Emirate Council Dutse					31,902,374.40
14	OFFICE OF THE HEAD OF SERVICE	796,044,000.00	764,798,078.12	96.07	31,245,921.88	739,333,372.28
14000	Office of the Head of Service	189,520,000.00	189,427,273.58	99.95	92,726.42	168,183,786.96
14100	Establishment & Service Matters Dir.	328,341,000.00	207,573,672.68	63.22	120,767,327.32	304,872,178.74
14110	Manpower Development & Training Dir.		106,815,442.86		(106,815,442.86)	
14130	Dir. Of Salary & Pension Administration	278,183,000.00	260,981,689.00	93.82	17,201,311.00	266,277,406.58
15	MIN. OF FINANCE & ECONOMIC PLANNING	227,330,000.00	208,063,609.53	91.52	19,266,390.47	188,631,963.39
15000	Min. of Finance & Economic Planning	227,330,000.00	208,063,609.53	91.52	19,266,390.47	188,631,963.39
16	BUDGET & ECONOMIC PLANNING DIR.	37,083,000.00	34,055,452.60	91.84	3,027,547.40	30,449,407.30
16000	Budget & Economic Planning Directorate	37,083,000.00	34,055,452.60	91.84	3,027,547.40	30,449,407.30
17	MIN. FOR RURAL INF. & COMM. DEV.	26,637,000.00	20,934,511.00	78.59	5,702,489.00	23,745,726.40
17000	Min. for Rural Inf. & Community Dev.	26,637,000.00	20,934,511.00	78.59	5,702,489.00	23,745,726.40
18	MIN. FOR LOCAL GOVT. & COMM DEV.	35,600,000.00	30,411,781.26	85.43	5,188,218.74	30,282,285.60
18000	Min. for Local Govt. & Comm. Dev.	35,600,000.00	30,411,781.26	85.43	5,188,218.74	30,282,285.60
19	MIN. OF AGRIC & NATURAL RESOURCES	354,172,000.00	299,624,560.62	84.60	54,547,439.38	300,252,483.38
19000	Min. of Agric & Natural Resources	354,172,000.00	299,624,560.62	84.60	54,547,439.38	299,427,483.38
19750	Agric Facilities					825,000.00
20	MIN. OF WOMEN AFFAIRS	42,181,000.00	47,381,517.92	112.33	(5,200,517.92)	37,685,585.03
20000	Min. of Women Affairs	38,975,000.00	44,133,594.02	113.24	(5,158,594.02)	34,880,558.90
20200	Alternative Energy Fund (old)	3,206,000.00	3,247,923.90	101.31	(41,923.90)	2,805,026.13
21	MIN. OF COMMERCE IND. & COOP	63,434,000.00	53,415,033.44	84.21	10,018,966.56	54,395,186.80
21000	Min. of Commerce, NwB Cooperative	63,434,000.00	53,415,033.44	84.21	10,018,966.56	54,395,186.80

22	<u>MIN. OF EDUCATION, SCIENCE &amp; TECH.</u>	2,696,079,000.00	2,524,876,346.34	93.65	171,202,653.66	2,938,162,327.57
22000	Min. of Education, Science & Tech.	2,695,000,000.00	2,523,815,506.04	93.65	171,184,493.96	2,894,551,482.75
22050	Science & Technology					42,653,311.62
22290	State Edu. Inspectorate Mon. Unit	1,079,000.00	1,060,840.30	98.32	18,159.70	957,533.20
23	<u>MINISTRY FOR SPECIAL DUTIES</u>	1,427,000.00	1,408,737.50	98.72	18,262.50	1,246,648.60
23000	Ministry for Special Duties	1,427,000.00	1,408,737.50	98.72	18,262.50	1,246,648.60
24	<u>MINISTRY OF HEALTH</u>	1,446,556,000.00	1,561,630,799.91	105.19	(76,045,730.40)	1,299,996,506.56
24000	Ministry of Health	320,568,000.00	453,573,390.41	141.49	(133,005,390.41)	302,614,106.78
24100	School of Nursing	140,576,000.00	3,531,052.36	2.51	137,044,947.64	176,649,725.48
24110	School of Health Technology	199,260,000.00	187,993,025.18	94.35	11,266,974.82	160,128,052.50
24115	Rasheed Shekoni Specialist Hospital	699,060,000.00	688,832,638.37	98.54	10,227,361.63	660,604,621.80
24120	School of Midwifery	74,982,000.00	2,960,000.00	3.95	72,022,000.00	
24125	Off. of Provost College of Nur & Midwifery	32,110,000.00	205,711,624.08	640.65	(173,601,624.08)	
25	<u>MIN. OF INFORMATION, Y. S. &amp; CULTURE</u>	71,262,000.00	95,877,363.60	134.54	(24,615,363.60)	85,472,550.01
25000	Min. of Information. Youth S. & Culture	71,262,000.00	95,877,363.60	134.54	(24,615,363.60)	85,472,550.01
26	<u>MINISTRY OF JUSTICE</u>	111,140,000.00	125,226,814.61	112.67	(14,086,814.61)	102,190,023.95
26000	Ministry of Justice	111,140,000.00	125,226,814.61	112.67	(14,086,814.61)	102,190,023.95
27	<u>Justice SECTOR AND LAW REFORM COMM.</u>	52,898,000.00	27,692,126.17	52.35	25,205,873.83	40,503,148.21
27000	Justice Sector and Law Reform Comm.	52,898,000.00	27,692,126.17	52.35	25,205,873.83	40,503,148.21
28	<u>MINISTRY OF ENVIRONMENT</u>	124,853,000.00	110,559,406.60	88.55	14,293,593.40	111,386,045.68
28000	Ministry of Environment	124,853,000.00	110,559,406.60	88.55	14,293,593.40	111,386,045.68
29	<u>MINISTRY OF LAND &amp; HOUSING</u>	53,197,000.00	51,746,452.75	97.27	1,450,547.25	43,312,354.85
29000	Ministry of Land & Housing	53,197,000.00	51,746,452.75	97.27	1,450,547.25	43,312,354.85
30	<u>MINISTRY OF WATER RECOURSSES</u>	21,720,000.00	33,066,823.20	152.24	(11,346,823.20)	18,685,492.60
30000	Ministry of Water Resources	21,720,000.00	33,066,823.20	152.24	(11,346,823.20)	18,685,492.60
31	<u>Ministry of Works &amp; Transport</u>	275,180,000.00	248,996,165.66	90.48	26,183,834.34	230,088,281.42
31000	Ministry of Works & Transport	154,070,000.00	148,819,795.97	96.59	5,250,204.03	135,661,422.44
31100	Fire Service Directorate	99,377,000.00	80,759,233.79	81.27	18,617,766.21	75,829,968.28
31210	State Emergency Mgt. Agency SEMA	21,732,000.00	19,417,135.90	89.35	2,314,864.10	19,196,890.70
32	<u>OFFICE OF THE AUDITOR GENERAL</u>	67,140,000.00	65,166,281.60	97.06	1,973,718.40	61,059,372.55
32000	Office of the Auditor General	67,140,000.00	65,166,281.60	97.06	1,973,718.40	61,059,372.55
33	<u>DIR. OF LOCAL GOVT. AUDIT</u>	60,000,000.00	55,957,935.71	93.26	4,042,064.29	47,218,664.40
33000	Dir. Of Local Government Audit	60,000,000.00	55,957,935.71	93.26	4,042,064.29	47,218,664.40
34	<u>CIVIL SERVICE COMMISSION</u>	9,650,000.00	7,651,007.30	79.29	1,998,992.70	7,145,154.50
34000	Civil Service Commission	9,650,000.00	7,651,007.30	79.29	1,998,992.70	7,145,154.50
35	<u>LOCAL GOVT. SERVICE COMMISSION</u>	9,900,000.00	6,038,485.86	60.99	3,861,514.14	2,944,228.40
35000	Local Government Service Commission	9,900,000.00	6,038,485.86	60.99	3,861,514.14	2,944,228.40
36	<u>STATE INDEPENDENT ELEC. COMMISSION</u>	7,151,000.00	6,615,775.00	92.52	535,225.00	5,575,479.10
36000	State Independent Electoral Commission	7,151,000.00	6,615,775.00	92.52	535,225.00	5,575,479.10
38	<u>STATE HOUSE OF ASSEMBLY</u>	483,467,000.00	772,407,414.96	159.76	(288,940,414.96)	182,437,063.36
38000	State House of Assembly	483,467,000.00	772,407,414.96	159.76	(288,940,414.96)	182,437,063.36
39	<u>GUNDUMA HEALTH SYSTEM BOARD</u>	7,320,469,000.00	7,565,186,746.45	103.34	(244,717,746.45)	6,680,996,173.80
39000	Gunduma Health System Board [JSPHCDA]	570,114,000.00	551,665,518.79	96.76	18,448,481.21	430,212,049.16
39010	Gunduma Health Council Hadejia	1,093,927,000.00	1,151,384,892.57	105.25	(57,457,892.57)	1,064,300,534.35
39020	Gunduma Health Council Ringim	984,879,000.00	1,048,012,218.24	106.41	(63,133,218.24)	893,765,737.92
39030	Gunduma Health Council Dutse	710,200,000.00	746,176,226.15	105.07	(35,976,226.15)	637,888,252.02
39040	Gunduma Health Council Birniwa	412,050,000.00	416,814,534.95	101.16	(4,764,534.95)	371,178,190.30
39050	Gunduma Health Council Birnin Kudu	933,420,000.00	969,670,229.18	103.88	(36,250,229.18)	826,318,183.45
39060	Gunduma Health Council Kazaure	875,550,000.00	904,679,816.16	103.33	(29,129,816.16)	847,305,828.43
39070	Gunduma Health Council Kafin Hausa	451,780,000.00	455,278,018.93	100.77	(3,498,018.93)	395,836,730.19
39080	Gunduma Health Council Gummel	804,149,000.00	829,108,424.00	103.10	(24,959,424.00)	763,862,455.72
39090	Gunduma Health Council Jahun	484,400,000.00	492,396,867.48	101.65	(7,996,867.48)	451,328,212.26
49	<u>DIR. OF ECONOMIC EMPOWERMENT</u>	67,306,000.00	62,241,814.10	92.48	5,064,185.90	59,848,952.30
49000	Dir. Of Economic Empowerment	67,306,000.00	62,241,814.10	92.48	5,064,186.90	59,848,952.30
	Parastatal Consolidated	21,261,623,000.00	20,443,772,279.20	96.15	817,850,720.80	19,100,372,826.02
12220	Pilgrims Welfare Board	42,863,000.00	38,698,440.30	90.28	4,164,559.70	35,937,568.40
14140	Manpower Development Institute	44,308,000.00	40,284,966.50	90.92	4,023,033.50	38,189,584.90
15200	Board of Internal Revenue General	98,905,000.00	90,346,549.70	91.35	8,558,450.30	73,164,632.80
17200	Rural Water Supply and San. Agency [Old]	33,313,000.00	30,858,546.78	92.63	2,454,453.22	35,561,396.97
17300	Rural Electricity Board [Old]	35,300,000.00	32,764,975.50	92.82	2,535,024.50	32,310,986.33

19100	JARDA	414,195,000.00	381,348,813.32	92.07	32,846,186.68	342,244,335.89
19110	Jigawa State Agricultural Res. Institute	135,312,000.00	147,876,796.40	109.29	(12,564,796.40)	142,362,690.07
19120	Farmers/Herdsman Board	6,086,000.00	-	-	6,086,000.00	-
20210	Rehabilitation Board	35,977,000.00	31,293,099.81	86.98	4,683,900.19	28,975,933.42
21200	Consumer Protection Agency	-	-	-	-	-
21220	Jigawa State Hotels and Tourism	5,437,000.00	6,184,077.60	113.74	(747,077.60)	5,380,164.30
21230	Mineral Resourced Development Agency	8,882,000.00	8,956,384.00	100.84	(74,384.00)	8,158,191.10
22075	Dutse Model/Capital School	129,600,000.00	126,389,452.84	97.52	3,210,547.16	107,933,523.57
22200	State Universal Basic Education Board	334,240,000.00	345,270,668.09	103.30	(11,030,668.09)	182,680,019.50
22205	Local Education Authority	14,615,000,000.00	13,966,551,876.42	95.70	628,448,123.58	13,813,265,509.11
22206	Bamaina Academy	10,768,000.00	534,288.82	4.96	10,233,711.18	13,683,753.11
22210	Science & Technical Education Board	426,580,000.00	476,520,545.92	111.71	(49,940,545.92)	393,836,071.76
22220	Islamic Education Board	647,700,000.00	676,658,839.27	104.47	(28,958,839.27)	572,444,832.60
22230	Jigawa State Scholarships Board	8,579,000.00	9,227,271.00	113.38	(1,148,271.00)	9,090,258.80
22240	Jigawa State College of Education	916,953,000.00	891,207,467.46	97.19	25,745,532.54	800,664,845.28
22250	Jigawa State Polytechnic	365,580,000.00	365,540,065.18	99.99	39,934.82	368,929,623.68
22260	College of Islamic Legal Studies	275,314,000.00	276,141,368.00	100.30	(827,368.00)	242,439,657.56
22270	Institute of Information Technology	176,200,000.00	169,592,889.91	96.25	6,607,110.09	154,405,926.52
22280	Binyaminu Usman College of Agriculture	280,609,000.00	275,289,534.54	98.10	5,319,465.46	219,035,193.65
22285	SuleLamida University K/Hausa	576,910,000.00	516,763,842.17	89.57	60,146,157.83	129,261,816.87
22300	Agency for Mass Education	69,100,000.00	63,372,534.20	91.71	5,727,465.80	62,247,255.60
22310	Library Board	51,201,000.00	46,485,360.80	90.79	4,715,639.20	44,319,974.12
22320	Nomadic Education Agency	372,000,000.00	374,279,259.02	100.61	(2,279,259.02)	327,189,066.00
25110	JG Social Re-Orientation & Mob. Agency	2,894,000.00	2,793,040.80	96.51	100,959.20	2,468,434.60
25200	Broadcasting Corporation [Radio]	96,087,000.00	131,382,812.90	136.73	(35,295,812.90)	140,265,217.30
25210	JG. Broadcasting Cooperation J.T.V.	45,051,000.00	35,211,116.17	78.16	9,839,883.83	-
25230	Printing Press	19,833,000.00	-	-	19,833,000.00	-
25240	History & Culture Bureau	27,150,000.00	20,043,703.16	73.83	7,105,296.84	42,159,058.20
25250	Jigawa State Sports Council	114,200,000.00	89,542,743.23	78.41	24,657,256.77	66,396,946.21
25260	JG. Arts, Exhibition & Multi. Censorship B.	2,092,000.00	-	-	2,092,000.00	113,000.00
28200	JIGAP	16,192,000.00	14,383,493.10	88.83	1,808,506.90	16,626,584.01
28600	JISEPA	275,270,000.00	231,647,469.94	84.15	43,622,530.06	157,247,469.42
29200	D.C.D.A.	54,380,000.00	41,147,940.51	75.67	13,232,059.49	46,746,241.34
29210	Jigawa State Housing Authority	13,721,000.00	13,360,791.50	97.37	360,208.50	11,609,970.62
29230	Urban Development Board	66,045,000.00	62,009,296.95	93.89	4,035,703.05	58,823,462.94
30200	Jigawa State Water Board	155,383,000.00	152,553,436.79	98.18	2,829,563.21	142,826,829.60
30210	Small Town Water Supply Agency	235,035,000.00	224,874,305.50	95.68	10,160,694.50	213,576,529.87
31220	Jigawa Roads Maintenance Agency	21,379,000.00	15,884,215.10	74.30	5,494,784.90	17,800,270.00

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**Note No.11**

**Public Debt Charges  
For the Year ended 31<sup>st</sup> December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	176,095,762.47		722,164,490.33
1	January	10,883,151.14	6.18	12,206,599.47
2	February	10,883,151.14	6.18	12,206,599.47
3	March	19,754,785.07	11.22	57,304,882.39
4	April	19,574,785.07	11.22	50,291,971.02
5	May	19,574,785.07	11.22	14,543,226.07
6	June	19,574,785.07	11.22	14,543,226.07
7	July	19,754,785.07	11.22	14,543,226.07
8	August	14,023,883.71	7.96	14,543,226.07
9	September	14,023,883.71	7.96	14,643,226.07
10	October	14,023,883.71	7.96	10,883,151.14
11	November	14,023,883.71	7.96	10,883,151.14
12	December			495,572,005.35
	Total			

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Note No.12

**Pensions and Gratuities**  
**For the Year ended 31<sup>st</sup> December 2015**

S/NO	MONTH	2015 Actual Receipts	Percentage Index of Total	2014 Actual Receipts
	Consolidated Amount	1,119,747,486.87		1,607,673,444.49
1	January	54,215,167.03	4.84	153,987,819.57
2	February	47,132,185.95	4.21	155,902,938.23
3	March	46,840,171.14	4.18	154,294,360.04
4	April	48,324,504.51	4.31	152,687,352.69
5	May	47,424,524.27	4.24	164,877,399.36
6	June	47,975,216.06	4.28	153,602,806.05
7	July	158,860,456.41	14.19	169,844,010.12
8	August	159,207,340.96	14.22	154,406,715.79
9	September	159,759,020.05	14.27	48,402,914.16
10	October	48,377,371.56	4.32	63,145,671.70
11	November	232,017,473.97	20.72	65,465,494.01
12	December	69,704,054.96	6.22	171,055,962.77
	Total			

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**Note.13**

**Consolidated Revenue Fund Charges  
For the Year ended 31<sup>st</sup>December 2015**

Class Code	Organization/Sub-Organization	2015 Revised Estimates	Actual Expenditure (JAN – DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
		N	N	%	N	N
	<b>CONSOLIDATED REVENUE FUND CHARGES</b>	<b>1,988,930,000</b>	<b>1,876,681,004.62</b>	<b>94.36</b>	<b>112,248,995.38</b>	<b>2,092,687,310.00</b>
14135	Dir. Of Salary and Pension	10t				
15100	Office of the Acct. General (CRFC)	5,428,000	4,102,372.80	75.58	1,325,627.20	5,745,402.00
15106	Off. Of Acct. General (Public Debt Charges)	300,000,000			300,000,000.00	484,688,854.21
15107	Off. Of Acct. General (Statutory Allo. LGs)	50,000,000	44,448,900.00	88.90	5,551,100.00	53,388,680.00
15108	Off. Of Acct. General (Stabilization Fund)	185,000,000	238,750,000.03	129.05	(53,750,000.03)	
15210	Board of Internal Revenue	5,428,000	3,660,418.80	67.44	1,767,581.20	
32100	State Auditor General	5,428,000	5,550,079.92	102.25	(122,079.92)	4,980,280.80
33100	Dir. Of Local Government Audit	5,428,000	5,428,234.80	100.00	(234.80)	5,428,234.80
34100	Chairman & Members C.S.C.	16,158,000	16,226,846.17	100.43	(68,849.17)	4,986,280.80
35100	Chairman & Members LGSC	21,328,000	17,208,501.16	80.69	4,119,498.84	13,526,562.00
36100	SIEC Commission Members	38,070,000	42,098,348.80	110.58	(4,028,348.80)	19,591,769.00
37100	Judiciary Service Commission	107,830,000	79,866,673.79	74.07	27,963,326.21	30,849,600.88
37120	High Court	535,400,000	515,752,431.11	96.33	19,647,568.89	101,921,164.04
37130	Sharia Court of Appeal	713,432,000	903,588,050.74	126.05	(190,156,050.24)	896,676,921.02

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**Note.14**

**Overhead Cost.**  
**For the Year ended 31<sup>st</sup> December 2015**

Class Code	Organization/Sub-Organization	2015 Revised Estimates	Actual Expenditure (JAN - DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
	<b>CONSOLIDATED STATEWIDE</b>	<b>17,586,041,000</b>	<b>14,751,864,385.53</b>	<b>83.88</b>	<b>2,834,176,614.47</b>	<b>19,394,293,543.19</b>
10	<b>GOVERNMENT HOUSE</b>	<b>2,229,200,000</b>	<b>1,296,385,943.93</b>	<b>58.15</b>	<b>932,814,056.07</b>	<b>2,181,109,918.21</b>
10000	<b>Government House</b>	<b>1,730,000,000</b>	<b>864,176,322.54</b>	<b>49.95</b>	<b>865,823,677.46</b>	<b>1,554,461,631.42</b>
10110	<b>Directorate of Protocol</b>	<b>450,000,000</b>	<b>390,816,163.28</b>	<b>86.85</b>	<b>59,183,836.72</b>	<b>586,480,064.54</b>
10120	<b>Due Process &amp; Project Monitoring Bureau</b>	<b>48,000,000</b>	<b>41,093,280.11</b>	<b>85.61</b>	<b>6,906,719.89</b>	<b>37,368,744.25</b>
10140	<b>S.A. to the Governor (Assembly L)</b>	<b>600,000</b>	<b>150,000.00</b>	<b>25</b>	<b>450,000.00</b>	<b>1,200,000.00</b>
10150	<b>S.A. on Labour Matters</b>	<b>600,000</b>	<b>150,178.00</b>	<b>25.03</b>	<b>449,822.00</b>	<b>1,599,478.00</b>
11	<b>DEPUTY GOVERNOR'S OFFICE</b>	<b>365,300,000</b>	<b>358,572,401.44</b>	<b>98.16</b>	<b>6,727,598.56</b>	<b>414,533,733.56</b>
11000	<b>Deputy Governor's Office</b>	<b>359,300,000</b>	<b>356,153,419.44</b>	<b>99.12</b>	<b>3,146,580.56</b>	<b>410,581,419.56</b>
11100	<b>JG. Agency for the Control of Aids (JISACA)</b>	<b>6,000,000</b>	<b>2,418,982.00</b>	<b>40.32</b>	<b>3,581,018.00</b>	<b>3,952,314.00</b>
12	<b>SECRETARY TO THE STATE GOVERNMENT</b>	<b>1,951,400,000</b>	<b>2,522,413,412.07</b>	<b>129.26</b>	<b>(571,013,412.07)</b>	<b>1,969,815,770.81</b>
12010	<b>Admin &amp; Finance Directorate</b>	<b>686,900,000</b>	<b>567,838,319.31</b>	<b>82.67</b>	<b>119,061,680.69</b>	<b>348,896,810.17</b>
12100	<b>Special Service Directorate</b>	<b>1,048,000,000</b>	<b>1,645,370,218.63</b>	<b>157</b>	<b>(597,370,218.63)</b>	<b>1,253,538,920.23</b>
12110	<b>Research, Evaluation &amp; Pol. Affairs Dir.</b>	<b>137,000,000</b>	<b>224,789,677.00</b>	<b>164.08</b>	<b>(87,789,677.00)</b>	<b>284,678,943.19</b>
12130	<b>Liaison Office Kaduna</b>	<b>6,000,000</b>	<b>3,284,510.00</b>	<b>54.74</b>	<b>2,715,490.00</b>	<b>4,678,128.00</b>
12140	<b>Liaison Office Lagos</b>	<b>8,400,000</b>	<b>8,452,064.05</b>	<b>100.62</b>	<b>(52,064.05)</b>	<b>9,228,856.22</b>
12150	<b>Liaison Office Abuja</b>	<b>42,000,000</b>	<b>56,015,139.60</b>	<b>133.37</b>	<b>(14,015,139.60)</b>	<b>47,033,749.15</b>
12155	<b>Liaison Office Kano</b>	<b>4,800,000</b>	<b>5,734,047.48</b>	<b>119.46</b>	<b>(934,047.48)</b>	<b>4,000,313.85</b>
12160	<b>Special Services Dir. (Council Affairs Dept.)</b>	<b>17,800,000</b>	<b>10,929,436.00</b>	<b>61.4</b>	<b>6,870,564.00</b>	<b>15,760,910.00</b>
12200	<b>Bureau for State &amp; Local Govt. Reforms</b>	<b>500,000</b>	<b>-</b>		<b>500,000</b>	<b>2,001,140.00</b>
13	<b>DIR. OF CHIEFTAINCY, REL. AFFAIRS S. IMP</b>	<b>121,155,000</b>	<b>136,853,863.02</b>	<b>112.96</b>	<b>(15,698,863.02)</b>	<b>200,259,103.47</b>
13000	<b>Dir. Of Chieftaincy, Rel. Affairs &amp; S. Impl.</b>	<b>121,155,000</b>	<b>136,853,767.02</b>	<b>112.96</b>	<b>(15,698,767.02)</b>	<b>200,259,103.47</b>
13010	<b>Chieftaincy Affairs</b>		<b>48.00</b>		<b>(48.00)</b>	
13020	<b>Religious Affairs &amp; Sharia Implementation</b>		<b>48.00</b>		<b>(48.00)</b>	
14	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>829,000,000</b>	<b>549,368,148.43</b>	<b>66.27</b>	<b>(279,631,851.57)</b>	<b>674,513,297.35</b>
14000	<b>Office of the Head of Service</b>	<b>665,000,000</b>	<b>451,187,285.68</b>	<b>67.85</b>	<b>(213,812,714.32)</b>	<b>517,506,995.17</b>
14100	<b>Estate &amp; Service Matters Directorate</b>	<b>14,400,000</b>	<b>7,998,203.75</b>	<b>55.54</b>	<b>6,401,796.25</b>	<b>11,810,914.00</b>
14110	<b>Manpower Dev. &amp; Training Directorate</b>	<b>140,000,000</b>	<b>80,429,209.00</b>	<b>57.45</b>	<b>59,570,791.00</b>	<b>132,091,108.18</b>
14130	<b>Directorate of Salary &amp; Pension Admin.</b>	<b>9,600,000</b>	<b>9,753,450.00</b>	<b>101.6</b>	<b>(153,450.00)</b>	<b>13,104,280.00</b>
15	<b>MIN. OF FINANCE &amp; ECO PLANNING</b>	<b>425,400,000</b>	<b>348,059,504.69</b>	<b>81.82</b>	<b>77,340,495.31</b>	<b>955,331,166.80</b>
15000	<b>Min. of Finance &amp; Economic Planning</b>	<b>371,000,000</b>	<b>136,057,229.83</b>	<b>36.67</b>	<b>234,942,770.17</b>	<b>923,452,106.80</b>
15030	<b>Treasury Operation</b>		<b>93,708,526.86</b>		<b>(93,708,526.86)</b>	
15105	<b>Off. Of the Acct. Genera. (Ope&amp; Misc.)</b>	<b>54,400,000</b>	<b>118,293,748.00</b>	<b>217.45</b>	<b>(63,993,748.00)</b>	<b>31,879,060.00</b>
16	<b>BUDGET &amp; ECO PLANNING DIR.</b>	<b>23,460,000</b>	<b>21,357,392.70</b>	<b>91.04</b>	<b>2,102,607.30</b>	<b>15,689,963.98</b>
16000	<b>Budget &amp; Eco. Planning Directorate</b>	<b>23,460,000</b>	<b>21,357,392.70</b>	<b>91.04</b>	<b>2,102,607.30</b>	<b>15,689,963.98</b>
16040	<b>Contingencies &amp; Res. Funds</b>		<b>-</b>		<b>-</b>	

17	MIN. FOR RURAL INF. & COMM. DEV.	10,700,000	7,062,380.00	66	3,637,620.00	13,451,838.12
17000	Min. for Rural Inf. & Comm. Development	10,700,000	7,062,380.00	66	3,637,620.00	13,451,838.12
18	MIN. FOR LOCAL GOVT. & COMM. DEV.	108,700,000	96,819,605.96	89.07	11,880,394.04	156,667,676.15
18000	Min. for Local Govt. & Comm. Dev.	108,700,000	96,819,605.96	89.07	11,880,394.04	156,667,676.15
19	MIN. OF AGRIC & NAT. RESOURCES	21,200,000	11,801,207.33	55.67	9,398,792.67	36,584,924.37
19000	Min. of Agriculture & Nat. Resources	21,200,000	11,801,207.33	55.67	9,398,792.67	36,584,924.37
20	MIN OF WOMEN AFFAIRS	18,600,000	50,695,275.02	272.56	(32,095,275.02)	11,871,833.03
20000	Ministry of Women Affairs	13,800,000	46,025,618.02	333.52	(32,225,618.02)	7,764,208.00
20200	Alternative Energy Fund (Old)	4,800,000	4,669,657.00	97.28	130,343.00	4,107,625.03
21	MIN. OF COMMERCE, IND. AND COOP.	12,900,000	45,998,655.82	356.58	(33,098,655.82)	12,816,444.79
21000	Min. of Commerce & Ind. & Cooperatives	12,900,000	45,998,655.82	356.58	(33,098,655.82)	12,816,444.79
22	MIN. OF EDU. SCIENCE & TECH.	1,993,600,000	1,599,216,663.83	80.22	394,383,336.17	2,046,234,131.53
22000	Min. of Education Science & Tech.	1,957,800,000	1,565,638,471.40	79.97	392,161,528.60	2,008,712,169.60
22290	State Educational Insp. & Monitoring Unit	35,800,000	33,578,192.43	93.79	2,221,807.57	37,511,274.33
22500	Min. of Edu, Educational Institutions	-	-	-	-	10,687.60
23	MINISTRY OF SPECIAL DUTIES	49,750,000	29,578,000.00	59.45	20,172,000.00	33,403,062.00
23000	Ministry of Special Duties	49,750,000	29,578,000.00	59.45	20,172,000.00	33,403,062.00
24	MINISTRY OF HEALTH	364,800,000	270,199,071.46	74.07	94,600,926.54	374,519,263.79
24000	Ministry of Health	53,800,000	55,213,951.69	104.18	(2,213,951.69)	77,920,775.93
24100	School of Nursing	53,000,000	8,990,424.00	44.95	11,009,576.00	23,348,538.96
24110	School of Health Technology	20,000,000	95,524,000.00	96.49	3,476,000.00	156,352,090.00
24115	Rasheed Shekoni Hospital	124,800,000	58,268,769.50	46.69	66,531,230.50	50,534,638.08
24120	School of Midwifery	16,000,000	7,497,525.17	46.86	8,502,474.83	18,304,329.82
24125	Provost College of Nursing & Midwifery	52,000,000	44,704,403.10	85.97	7,295,596.90	48,058,891.00
25	MIN. OF INFORMATION Y.S. & CULTURE	129,350,000	61,396,340.00	47.47	67,953,660.00	156,834,085.95
25000	Min. of Information Y. S. & Culture	129,150,000	61,396,340.00	47.47	67,953,660.00	156,834,085.95
26	MINISTRY OF JUSTICE	112,650,000	149,516,317.36	132.73	(36,866,312.36)	71,069,140.80
26000	Ministry of Justice	112,650,000	149,516,312.36	132.73	(36,866,312.36)	71,069,140.80
27	JUSTICE SECTOR & LAW REFORM COMM	18,000,000	10,354,339.50	57.52	7,645,660.50	26,875,167.00
27000	Justice Sector and Law Reform Comm	18,000,000	10,354,339.50	57.52	7,645,660.50	26,875,167.00
28	MINISTRY OF ENVIRONMENT	19,400,000	9,520,580.00	49.08	9,879,420.00	10,650,994.00
28000	Ministry of Environment	19,400,000	9,520,580.00	49.08	9,879,420.00	10,650,994.00
29	MINISTRY OF LANDS & HOUSING	24,000,000	14,135,554.01	58.9	9,864,445.99	11,236,784.43
29000	ministry of Lands & Housing	24,000,000	14,135,554.01	58.9	9,864,445.99	11,236,784.43
30	MINISTRY OF WATER RESOURCES	813,400,000	694,446,448.27	85.38	118,953,551.73	797,058,541.00
30000	Ministry of Water Resources	413,400,000	694,446,448.27	85.38	118,953,551.73	797,058,541.00
31	MINISTRY OF WORKS & TRANSPORT	1,044,930,000	1,047,815,169.34	100.28	(2,885,169.34)	1,442,118,864.92
31000	Ministry of works & Transport	1,019,450,000	1,035,516,353.34	101.58	(16,066,353.34)	1,198,045,270.04
31100	Fire Services Directorate	11,980,000	7,962,748.00	66.47	4,017,252.00	9,979,160.00
31210	State Emergency Mgt. Agency (SEMA)	13,500,000	4,336,068.00	32.12	9,163,932.00	234,094,434.88
32	OFFICE OF THE AUDITOR GENERAL	26,450,000	26,745,592.00	101.12	(295,592.00)	30,612,000.00
32000	Office of the Auditor General	26,450,000	26,745,592.00	101.12	(295,592.00)	30,612,000.00
33	DIRECTORATE OF LOCAL GOVT. AUDIT	112,600,000	105,990,219.12	94.13	6,609,780.88	152,565,820.50
	Directorate of Local Govt. Audit	112,000,00	105,990,219.12	94.13	6,609,780.88	152,565,820.50

34	CIVIL SERVICE COMMISSION	19,800,000	10,973,919.00	55.42	8,826,081.00	18,856,926.83
34000	Civil Service Commission	19,800,00	10,973,919.00	55.42	8,826,081.00	18,856,926.83
35	LOCAL GOVT. SERVICE COMMISSION	333,300,000	302,762,215.95	90.84	30,537,784.05	356,418,520.26
35000	Local Govt. Service Commission	333,300,000	302,762,215.95	90.84	30,537,784.05	356,418,520.26
36	STATE INDEPENDENT ELEC. COMMISSION	135,500,000	13,000,559.59	9.59	122,499,440.41	330,403,162.00
36000	State Independent Elec. Commission	135,500,000	13,000,559.59	9.59	122,499,440.41	330,403,162.00
38	STATE HOUSE OF ASSEMBLY	1,587,500,000	1,033,696,007.66	65.11	553,803,992.34	1,609,384,421.31
38000	State House of Assembly	1,587,500,000	1,033,686,007.66	65.11	553,803,992.34	1,609,384,421.31
39	GUNDUMA HEALTH SYSTEM BOARD	338,000,000	420,326,457.99	124.36	(82,326,457.99)	504,066,811.14
39000	Gunduma Health System Board [JSPHCDA]	187,000,000	59,184,660.33	31.65	127,815,339.67	163,220,961.85
39010	Gunduma Health Council Hadejia	17,000,000	40,802,756.55	240.02	(23,802,756.55)	13,447,737.00
39020	Gunduma Health Council Ringim	20,000,000	51,127,436.94	255.64	(31,127,436.94)	9,430,116.00
39030	Gunduma Health Council Dutse	20,000,000	69,473,876.35	347.37	(49,473,876.35)	76,123,613.00
39040	Gunduma Health Council Birniwa	13,000,000	24,991,734.05	192.24	(11,991,734.05)	33,265,106.80
39050	Gunduma Health Council Birnin Kudu	24,000,000	22,827,888.23	217.33	(28,159,744.47)	72,717,862.00
39060	Gunduma Health Council Kazaure	16,000,000	22,709,292.44	142.67	(6,827,888.23)	11,495,431.00
39070	Gunduma Health Council Kafin Hausa	13,000,000	52,159,744.47	174.69	(9,709,292.44)	30,306,816.76
39080	Gunduma Health Council Gumei	15,000,000	44,341,872.37	295.61	(29,341,872.37)	67,527,509.68
39090	Gunduma Health Council Jahun	13,000,000	32,707,196.26	251.59	(19,707,196.26)	26,531,657.05
49	DIR. OF ECONOMIC EMPOWERMENT	11,800,000	7,487,000.00	63.45	4,313,000.00	10,898,712.32
49000	Dir. Of Economic Empowerment	11,800,000	7,487,000.00	63.45	4,313,000.00	10,898,712.32
	PARASTATALS CONSOLIDATED	4,334,196,000	3,499,316,143.04	80.74	834,879,856.96	4,768,441,462.37
12220	Pilgrims Welfare Agency	661,500,000	361,564,747.81	54.66	299,935,252.19	880,467,163.21
14140	Manpower Development Institute	39,300,000	11,098,895.26	28.24	28,201,104.74	40,866,847.00
15200	Board of Internal Revenue General	23,700,000	11,891,182.45	50.17	11,808,817.55	19,101,825.00
17200	RUWASA (Old)	12,200,000	10,837,889.30	88.84	1,362,110.70	8,696,372.10
17300	Rural Electricity Board (Old)	175,000,000	149,694,578.18	85.54	25,305,421.82	175,362,728.04
19100	JARDA	17,400,000	9,582,212.25	55.07	7,817,787.75	13,339,448.75
19110	JG. Research Institute	5,200,000	2,501,379.74	48.1	2,698,620.26	1,778,000.00
19120	Farmers/Herdsmen Board	6,000,000	8,380,100.00	139.67	(2,380,100.00)	5,144,168.00
20210	Rehabilitation Board	269,800,000	218,619,909.00	81.03	51,180,091.00	320,505,676.00
21200	Consumer Protection Agency	2,400,000	1,209,088.00	50.38	1,190,912.00	5,880,508.00
21220	Jigawa State Hotels and Tourism	3,600,000	850,020.00	23.61	2,749,980.00	3,039,374.00
21230	Mineral Resources Development Agency	5,950,000	3,292,710.58	55.34	2,657,289.42	3,974,419.01
22075	Dutse Model/Capital School	101,250,000	75,330,383.68	74.4	25,919,616.32	87,986,127.42
22200	State Universal Basic Education Board	426,500,000	388,260,050.35	91.03	38,239,949.65	344,181,435.54
22205	Local Education Authority	-	6,720.00	-	(6,720.00)	-
22206	Bamaina Academy	19,600,000	14,401,661.19	73.48	5,198,338.81	19,055,253.20
22210	Science & Tech. Education Board	333,000,000	319,947,381.94	96.08	13,052,618.06	378,371,340.89
22220	Islamic Education Bureau	441,300,000	363,757,102.98	82.43	77,542,897.02	854,052,382.37
22230	JG. Scholarship Board	564,500,000	498,355,780.92	88.28	66,144,219.08	371,643,285.33
22240	Jigawa State College of Education	99,500,000	111,650,821.25	112.21	(12,150,821.25)	105,533,713.56
22250	Jigawa State Polytechnic	30,000,000	20,278,681.23	67.6	9,721,318.77	32,916,402.63
22260	College of Islamic & Legal Studies	21,000,000	4,575,388.00	21.79	16,424,612.00	10,847,700.00
22270	Institute of Information Technology	270,000,000	210,416,977.45	77.93	59,583,022.55	232,905,312.91
22280	Binyaminu Usman Polytechnic	74,200,000	63,332,323.89	85.35	10,867,676.11	60,343,816.15
22285	Sule Lamido University K/Hausa	347,846,000	332,476,671.62	95.58	15,369,328.38	387,743,539.44
22290	Agency for Mass Education	10,100,000	4,442,373.46	43.98	5,657,626.54	6,572,662.66
22295	Library Board	7,100,000	4,222,104.00	59.47	2,877,896.00	4,660,178.00
22300	Nomadric Education Agency	9,700,000	6,508,120.00	67.09	3,191,880.00	7,569,000.00
22305	JG Social Re-orientation & Mob. Agency	1,200,000	780,213.00	65.02	419,787.00	500,068.00
22310	JG. Broadcasting Corporation (Radio)	48,300,000	34,712,566.67	71.88	13,082,433.33	24,726,620.00

25210	JG. Broadcasting Corporation (JTV)	24,000,000	77,367,291.44	322.36	(53,367,291.44)	92,012,755.76
25230	Printing Press	12,000,000	4,650,872.00	38.76	7,349,128.00	9,123,061.90
25240	History & Culture Bureau	12,600,000	4,568,516.45	36.26	8,031,483.55	5,212,000.00
25250	Jigawa State Sports Council	39,000,000	8,242,136.00	21.13	30,757,864.00	27,933,732.00
25260	JG. Arts, Exh. & M/media Censorship B.	6,600,000	3,506,551.00	53.13	3,033,449.00	5,494,789.70
28200	JIGAP	1,600,000	608,523.18	38.03	991,476.82	1,0-69,638.50
28600	JISEPA	48,000,000	38,686,770.00	80.6	9,313,230.00	58,090,100.00
29200	D.C.D.A.	75,350,000	61,414,398.70	81.51	13,935,601.30	79,433,734.51
29210	Jigawa State Housing Authority	7,100,000	10,178,041.50	143.35	(3,078,041.50)	13,647,647.00
29230	Urban Development Board	7,780,000	6,914,973.40	88.88	865,026.60	6,563,000.00
30200	Jigawa State Water Board	30,000,000	12,157,952.00	40.53	17,842,048.00	27,615,744.70
30210	Small Town Water Supply Agency	18,150,000	7,465,765.17	41.13	10,684,234.83	9,889,866.69
31220	Jigawa Roads Maintenance Agency	24,870,000	20,571,318.00	82.72	4,298,682.00	24,590,024.00

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**Note.15**

**Miscellaneous Expenses: Overhead Cost  
For the Year ended 31<sup>st</sup> December 2015**

Class Code	Description	2015 Revised Estimates	Actual Expenditure (JAN – DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
		N	N	%	N	N
15	MINISTRY OF FINANCE & ECO. PLANNING	454,000,000.00	420,353,585.35	92.59	33,646,414.65	559,633,675.54
15000	Min. of Finance & Economic Planning	444,000,000.00	412,383,155.13	92.88	31,616,844.87	550,633,675.54
15105	Office of the Accountant General (operations & Misc.)	10,000,000.00	7,970,430.22	79.70	2,029,569.73	9,000,000.00

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**Note.16**

**Capital Expenditure  
For the Year ended 31<sup>st</sup> December 2015**

Class Code	Organization/Sub-Organization	2015 Revised Estimates	Actual Expenditure (JAN - DEC)	Index %	Variance	2014 Actual Expenditure (JAN-DEC)
	<b>CONSOLIDATED CAPITAL EXPENITURE</b>	<b>41,091,700,000</b>	<b>27,368,597,441.34</b>	<b>69.54</b>	<b>13,723,102,558.66</b>	<b>47,613,156,949.55</b>
5100	Economic Development Progeammes					
5110	Agricultural Dev. Programmes	2,100,000,000	1,355,286,814.73	78.82	1,444,713,185.27	
5120	Commerce and Industry	800,000,000	219,250,677.59	27.42	580,749,322.41	
5130	Energy	300,000,000	107,024,557.42	35.67	192,975,442.58	
5140	Roads and Transport Development	20,675,000,000	13,876,018,872.23	67.11	6,798,981,127.77	
5150	Inf. & Communication Tech. Programme	455,000,000	210,080,504.85	46.17	244,919,495.15	
	<b>SUB – TOTAL</b>	<b>23,875,000,000</b>	<b>15,557,580,921.97</b>	<b>62.23</b>	<b>9,017,419,078.03</b>	
5200	Social Development Programme					
5210	Education	7,456,000,000	4,103,228,842.36	55.03	4,352,771,157.64	
5220	Health, Social Welfare Dev. Programmes	2,495,000,000	2,142,201,577.70	87.06	2,022,798,422.30	
5240	Inf. & Communication Tech. Prog.	455,000,000	327,080,504.85	71.88	244,919,495.15	
5250	Water Supply and Sanitation	1,500,000,000	957,496,233.20	62.96	955,503,766.80	
	<b>SUB – TOTAL</b>	<b>11,906,000,000</b>	<b>7,530,007,158.11</b>	<b>63.38</b>	<b>7,575,992,841.89</b>	
5300	REGIONAL DEVELOPMENT PROGRAMME					
5310	Housing Development	900,000,000.00	348,846,988.73	11.24	798,811,916.85	
5320	Town and Country Planning	1,625,000,000.00	2,049,596,045.31	126.13	-424,596,045.31	
	<b>SUB – TOTAL</b>	<b>2,525,000,000.00</b>	<b>2,398,443,034.04</b>	<b>85.18</b>	<b>374,215,871.54</b>	
5400	GENERAL ADMIN SERIVICE & PROG.					
5400	General Administrative Services	2,785,700,000.00	1,882,566,327.22	67.58	903,133,672.78	
	<b>SUB – TOTAL</b>	<b>2,785,700,000.00</b>	<b>1,882,566,327.22</b>	<b>67.58</b>	<b>903,133,672.78</b>	

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**Note.17**

**Bank Accounts Balances**  
**For the Year ended 31<sup>st</sup> December 2015**

S/NO	NAME OF BANK	ACCOUNT NO	PURPOSE	Opening BALANCE	Current Balance
<b>TREASURY ACCOUNTS</b>					
1.	Unity Bank Plc	0000/57612	Fixed Deposit A/C for Concessionary Loan	-	2,000,010,771.80
2.	Unity Bank Plc	0006377281	Accountant General Housing Loans	3,301,795.75	4,736,328.97
3.	Union Bank Plc	0037284704	Jigawa State SURE – P	(114.82)	-
4.	Inter-Continental Bank	00680010000071153	Jigawa State Central Account	-	(1,447,819.00)
5.	Guaranty Trust Bank	0175915155	State Salary Account	-	210,747,344.19
6.	Guaranty Trust Bank	0178831403	State & Local Joint Project Fixed Deposit A.	-	2,000,000,000.00
7.	1 <sup>st</sup> City Monument Bank	0275763456	AG FCMB Fixed Deposit Account	-	2,000,000,000.00
8.	1 <sup>st</sup> City Monument Bank	0326917034	WHT and VAT Account	-	(428,356,393.68)
9.	Access Bank Nig. Plc	07003227182	Concessional Loan Account	-	37,606,833.29
10.	Access Bank Nig. Plc	0700327182-2	Access Fixed Deposits Account	-	5,000,000,000.00
11.	Unity Bank Plc	0731886/001/002/000	Old Retention Account	-	(1,800,000.00)
12.	Unity Bank Plc	0983349001	Rehabilitation Board Expenditure Account	2,154,519.24	8,028,410.24
13.	U.B.A.	100729485	Jigawa State VAT Account	5,760,884.65	482,239,431.32
14.	Zenith Bank Plc	1011289787	Central Revenue Account	135,453,701.15	(132,507,899.68)
15.	Zenith Bank Plc	1011842537	Retention Account	219,681,901.33	662,754,187.29
16.	Zenith Bank Plc	1012241333	State and Local Govt. Joint Account	8,584.00	(1,992,730,397.26)
17.	Zenith Bank Plc	1013586301	FACC Account	1,409,895,754.31	(27,270,596.02)
18.	Zenith Bank Plc	1013586301-2	FACC Fixed Deposit Account	-	822,942,287.44
19.	Unity Bank Plc	1013612345	Expenditure Account [CDF]	3,149,659.01	(115,409,095.27)
20.	Zenith Bank Plc	1013612352	Stabilization Account	6,666,666.60	833,018.30
21.	Unity Bank Plc	1735449/001/003/000	Central Account	-	(2,884,020.00)
22.	Skye Bank	2741720000102	State Expenditure Account	-	5,676,232,212.07
23.	Skye Bank	27417500000230	State Salary Account	160,074,736.59	(380,278,925.49)
24.	Unity Bank	392173544901000300	IS Central Account (Capital Expenditure)	-	(2,845,538,798.95)
25.	Fidelity Bank Plc	5030040706	JG. SURE -- F Account	244,285,377.14	1,284,598.14
26.	Zenith Bank Plc	6019102146	Central Revenue Accounts	-	2,397,200.00
27.	Zenith Bank Plc	60191038987	Joint Local Govt. Account [MDA Exp.]	-	(7,948,879.60)
28.	First Bank Plc	8794521630	WSSCRP Counterpart Funding Account	-	155,303,559.00
			TOTAL	2,190,433,464.95	13,128,943,357.10
<b>GUNDUMA HEALTH SYSTEM BOARD</b>					
29.	Platinum Bank Plc	0777160003	Gunduma Health System Board Dutse	-	(29,600,026.97)
30.	Platinum Bank Plc	1100006363	Gunduma Health System Board	985,393.13	35,582,254.49
			TOTAL	985,393.13	5,982,227.52
			Gunduma Health System Board Ringim		
31.	Union Bank	0021729741	Ringim General Hospital	4,476.82	4,114.07
32.	Union Bank Plc	0021730460	Taura Primary Health Centre	2,221.91	225,201.38
33.	Afri Bank Nig. Plc	0992261564515	Garki P.H.C.	662.76	940.15
34.	Platinum Bank	1190027739	Ringim/Gunduma Health Council H/Q	867,290.88	900,337.71
35.	Unity Bank	3950540098/001/002/0	Babura General Hospital	4,872.31	(296,024.45)
			TOTAL	879,524.68	834,568.86
			Gunduma Health System Board K/Hausa		
36.	Union Bank Plc	0021727486	Bulangu Cottage Hospital Expenditure Acct.	15,343.31	4,153.81
37.	Union Bank Plc	0021728926	Kafin Hausa Gen. Hospital Exp. Accounts	320.67	10,269.80
38.	Union Bank Plc	0045300397	Kafin Hausa Gunduma Council Exp. Acct	-	-
	Keystone Bank Limited	1000015523	Kafin Hausa Gunduma Council	460,110.59	5,490.50
			TOTAL	475,774.57	19,914.11
			Gunduma Health System Board Hadeja		
39.	Union Bank Plc	0021737672	TBH Hospital Hadeja	790.20	758.95
40.	Union Bank Plc	00312193403	Total 2	50,713.78	5204.98

41	Platinum Bank	1190060418	HadejiaGunduma Health Council Exp. Acct	-	-
42	First Bank Plc	171203000022	Hadejia Gen. Hospital Exp. Account	57,203.85	20,731.38
43	First Bank Plc	2010686595	Hadejia General Hospital	8,475.51	24,635,287.01
44	Union Bank Plc	3911030001084	Malam Madori PHC Exp. Account	14,720.56	(34,165.44)
45	Union Bank Plc	3911030017874	Tuberculosis Hospital Exp. Account	-	-
			TOTAL	131,903.90	24,627,816.88
			Gunduma Health System Board Kazaure	-	-
46	UNITY Bank	0565009	Psychiatric Hospital Kazaure	-	-
47	Unity Bank	0565009/001/002/000	Psychiatric Hospital Exp. Account	71,255.94	(1,718.07)
48	Unity Bank	056011/001/002/000	Kazaure General Hospital Exp. Account	15,930.52	3,248.31
49	Unity Bank	0565039/001/003/000	General Hospital Rev. Account	14,201.39	90,509.09
50	Unity Bank	0565077/001/002/000	Roni PHC Exp. Account	1,452.87	(183,461.88)
51	Unity Bank	0789926/001/002/000	Gunduma Health System Council Kazaure	9,717.05	1,605.05
52	Unity Bank	349-10262321/2/0	Roni Primary Health Centre Rev. Account	7,810.72	891.62
53	Unity Bank	394-565009	Psychiatric Hospital	-	-
			TOTAL	120,368.49	(88,926.88)
			Gunduma Health System Board B/Kudu	-	-
54	Unity Bank Plc	0541570/001/002/000	Gwaram PHC Exp. Account	1,879.34	785.34
55	Unity Bank Plc	0541578/001/002/000	Gwaram Cottage Hospital Exp. Account	450,537.98	66,568.21
56	UNITY Bank	0541590/001/002/000	Basirka PHC Expenditure Account	4,887.19	4,007.15
57	Unity Bank	0544567/001/002/000	Galambi PHC Expenditure Account	2,268.56	(594.89)
58	Unity Bank	0544596	B/K Gen. Hospital Expenditure Account	5,797.88	97,202.96
59	Unity Bank	0544600/001/002/000	Internally Gen. Rev. Account B/K Hosp	27,209.77	174,382.07
60	Unity Bank	0544616/001/002/000	SAGU PHC Exp. Account	1,309.34	1,676.09
61	Unity Bank	0780052/001/002/000	B/K Gunduma Health Council H/Q Exp. Acct	152.58	206,411.16
62	Unity Bank	1832989/001/002/000	Gwaram Cottage Hospital	-	-
63	Unity Bank	391/780052	Close Acct. B/K Gunduma H. C. Exp. Acct.	-	-
			TOTAL	494,042.64	550,338.09
			Gunduma Health System Board Dutse	-	-
64	Unity Bank Plc	0003616309	Kiyaw PHC Exp. Account	23,462.93	1,99.30
65	Unity Bank Plc	0006929194	General Hospital Dutse Exp. Account	5,057.49	1,985.49
66	Intercontinental Bank	0068001000084545	DutseGunduma Health Council H/Q	-	-
67	Micro Finance Bank	030803222	DutseGunduma Health System	-	-
68	First City Monument Bank	0566241029	Dutse General Hospital (Rev. Acct)	105,845.87	(305.92)
69	Eco Bank Nig. Plc	1763000628	DutseGunduma Health Council Exp. Acct.	953,551.37	3,213.37
70	First Inland Bank	21743000091501	DutseGunduma Health Council H/Q	-	-
			TOTAL	1,087,917.66	6,890.24
			Gunduma Health System Board Jahun	-	-
71	Unity Bank Plc	0993033/001/003/000	Jahun General Hosp. Revenue Account	2,825.81	1,865.31
72	Zenith Bank Plc	1012204116	Jahun Gen. Hospital Exp. Account	2,813.81	471,865.31
73	Sterling Bank Plc	1763003447	JahunGunduma H. Council Exp. Account	1,115,525.76	446.76
			TOTAL	1,121,165.38	474,177.38
			Gunduma Health System Board Gumei	-	-
74	Unity Bank Plc	0540692/001/0002/000	Maigatari PHC	1,780.09	3,771.43
75	Unity Bank Plc	05406995/001/0002/00	Gumei Gen. Hospital Exp. Account	45,838.14	4,457.85
76	Skye Bank	1751081147	Expenditure Account 2	-	(3,473,391.45)
77	Unity Bank	541298	Maigatari PHC Exp. Account	-	-
78	Skye Bank	7000017965	Skye Bank	66,822.68	134,761.78
79	Afri Bank	92262358519	GumeiGunduma Health H/Q Exp. Account	634,433.21	(0.00)
			TOTAL	748,874.12	(3,330,400.39)
			Gunduma Health System Board Birniwa	-	-
80	Union Bank Plc	0042464186	Expenditure Account 2	-	-
81	Platinum Bank	1310004096	BirniwaGunduma Health HQ Exp. Acct.	385,182.54	2,328.47
82	Union Bank Plc	391103000538	Birniwa Cottage Hospital Exp. Account	4,036.25	2,072.95
83	Union Bank Plc	391103000538-2	(IGR)	15,577.78	12,358.54
			TOTAL	404,796.57	16,759.96
			Justice Sector & Law Reform Commission	-	-
84	Zenith Bank Plc	6019102592	Justice Sector Reform Over Head Cost	7,217.00	3,088.21
			TOTAL	7,217.00	3,088.21
			Deputy Governors Office	-	-
85	Unity Bank Plc	0533630/001/0002/000	DGO Expenditure Account	(143,409.12)	18,113,399.95
86	Unity Bank Plc	0533631	Deputy Governors Staff Salary Account	-	-
87	Inter-Continental Bank Plc	068001000073333	New DGO Exp. Account	-	-
			TOTAL	(143,409.12)	18,113,399.95
			Deputy Governors Office (JISACA)	-	-
88	Platinum Bank Plc	0771060/0010	JISACA Drawdown Account	47,753.23	4,753.23
89	First City Monument Bank	1056624502	JISACA Counter Fund Account	-	-

90	Zenith Bank Plc	6019101311	SACA Drawdown Account	-	-
91	Platinum Bank Ltd	7710600010	JISACA Overhead Account	47,753.23	13,771.23
			TOTAL	95,506.46	61,524.45
			Deputy Governors Office Eco. Emp.		
92	Unity Bank Plc	0013256340	Economic Empowerment Exp. Account	(322,285.40)	(293,585.40)
			TOTAL	(322,285.40)	(293,585.40)
			State Independence Elec. Comm.		
93	Stanbic IBTC	0002449293	SIEC New Account	(25,644.31)	692.17
94	Unity Bank	0506112/001/002/000	SIEC Expenditure Account	-	-
95	Guaranty Trust Bank	4060007868	New SIEC Expenditure Account	2,000.00	2,802,307.00
			TOTAL	(23,644.31)	2,802,999.17
			Min. of Land and Housing		
96	Unity Bank Plc	0533601001	Min. of Land Exp. Account	71,457.58	128,766.79
97	Unity Bank Plc	0731773/001/0002/000	Lands & Housing Expenditure Account	-	-
98	Oceanic Bank International	158130100580	Min. of Land Capital Project Account	-	-
99	First City Monument Bank	3981085014	Land Title Registration	-	-
100	Unity Bank Plc	533601	Min. of Land and Housing	-	-
			TOTAL	71,457.58	128,766.79
			Housing Authority		
101	Union Bank Plc	05162233/001/0002/000	J.S. Housing Authority Dutse	-	-
102	Unity Bank	0533513/001/0002/000	Housing Authority Exp. Account	-	-
103	Zenith Bank Plc	1010866752	House repayment Account	-	-
104	Zenith Bank Plc	2010734214	Housing Authority Revenue Account	33,189.63	155,725.15
			TOTAL	33,189.63	155,725.15
			Urban Development Board		
105	Unity Bank Plc	0003615247	Urban Dev. Board Expenditure Account	17,395.10	0.59
106	Unity Bank Plc	0533654	Urban Dev. Expenditure Account	-	-
107	Union Bank Plc	1691020000064	UDB Revenue Account	-	-
			TOTAL	17,395.10	8,852.34
			D.C.D.A.		
108	United Bank for Africa	004-800600-00-2-66	DCDA Old Capital Account	-	-
109	Intercontinental Bank	0068001000071673	DCDA Project Exp. Account	144,829.96	30,720.65
110	First City Monument Bank	0326917027	Fatara Housing Estate Rev. Account	-	-
111	Unity Bank	0533648/001/0002/000	DCDA Expenditure Account	-	-
112	First Inland Bank	217430024801	DCDA Revenue Account Exp. Account	-	-
			TOTAL	144,828.96	30,720.65
			SSG's OFFICE Special Services Dir.		
113	Unity Bank Plc	0731599/001/0002/000	Special Services Directorate	41,108.81	0.00
114	Zenith Bank Plc	1014222062	Expenditure Account - 2	-	(17,031.82)
			TOTAL	41,108.81	(17,031.82)
			SSG's OFFICE Liaison Office Kaduna		
115	Unity Bank Plc	396/52409/1/2/0	Kaduna Liaison Office Exp. Account	5,247.43	4,799.43
			TOTAL	5,247.43	4,799.43
			SSG's OFFICE Liaison Office Abuja		
116	Zenith Bank Plc	0003487018	Abuja Liaison Office	5,481.60	1,501,515.15
117	Zenith Bank Plc	1011404919	Zenith Bank Abuja (Wuse Zone 3) Abuja	-	-
			TOTAL	5,481.60	1,501,515.15
			SSG's OFFICE Admin & Finance		
118	Unity Bank Plc	0731627/001/0002/000	SSG Office Exp. Account	13,288,494.37	31,124.99
119	Diamond Bank Plc Dutse	1042130000096	UNICEF Exp. Account	-	-
120	Oceanic Bank Int.l	1581301006286	UNICEF Assisted Prog.	-	-
121	First Inland Bank	217430000028201	CBUDP Drawdown Account	-	-
122	Zenith Bank Plc	6019103945	State CUDP Account	-	-
			TOTAL	13,288,494.37	31,124.99
			SSG's OFFICE Liaison Office Lagos		
123	Unity Bank Plc	247/715829130	Liaison Office Lagos	3,636.57	10,910.49
			TOTAL	3,636.57	10,910.49
			SSG's OFFICE Inter-Governmental Affairs		
124	Platinum Bank	1310005483	Inter-Governmental Exp. Account	-	-
			TOTAL	-	-
			SSG's OFFICE Council Affairs		
125	Unity Bank Plc	0731600/001/0002/000	Council Affairs Exp. Account	32,048.12	3,142.98
126	Unity Bank Plc	0731807/001/0002/000	Council Affairs Revenue Account	-	-
			TOTAL	32,048.12	3,142.98
			SSG's OFFICE REPA		
127	Unity Bank Plc	0731574/001/0002/000	REPA Unity Exp. Account	-	-
128	Zenith Bank Plc	1010899356	REPA Expenditure Account	64,328.14	62,453.14

			TOTAL	64,328.14	62,453.14
129	Unity Bank Plc	05331497/001/0002/00	SSG's OFFICE Pilgrims Welfare Board	-	-
130	Sterling Bank	0735100-7/01/01/000	Pilgrim Welfare Board Exp. Account	-	-
131	First City Monument Bank	1012070434282001	Hajj Operation	26,058.23	106.22
			Haji Operations	26,058.23	106.22
			TOTAL	26,058.23	106.22
			SSG's OFFICE Bureau for State & L.G.	-	-
			Bureau for Local Govt. Reforms Exp. Acct.	-	-
131	Zenith Bank Plc	6019102187	TOTAL	-	-
			SSG's OFFICE Liaison Office Kano	-	-
132	Unity Bank	1038160/001/003/000/	Kano Liaison Office Exp. Account	1,127.68	5.36
			TOTAL	1,127.68	991.18
133	Unity Bank Plc	392053317/001/002/0	Sharia'a Court of Appeal	348,105.92	3,768,802.46
			TOTAL	348,105.92	3,768,802.46
			Judiciary Judicial Service Commission	-	-
			Judicial Service Comm. Exp. Account	-	-
134	Unity Bank Plc	0533605/1/2/0	Unity Bank Plc	-	-
135	Unity Bank Plc	0533615/001/0002/000	J.S.C. Expenditure Account	666.67	2,839,575.87
136	Zenith Bank Plc	1013420627	Judicial Ser. Comm. (New Exp. Account)	-	-
137	Unity Bank Plc	533605/001/003/000	TOTAL	666.67	2,839,575.87
			Judiciary High Court	-	-
138	Unity Bank	053346/001/0002/000	High Court Exp. Account	-	-
139	Unity Bank Plc	0533502/001/002/000	High Court Revenue Account	1,543,404.60	(26,631,752.59)
140	Unity Bank Plc	0533576/001/0002/000	High Court Central Account	1,543,404.60	(26,631,752.59)
			TOTAL	-	-
			Ministry of Justice	10,050.55	17,671.30
141	Unity Bank Plc	0006958978	Ministry of Justice	-	-
142	Zenith Bank Plc	6019102608	MOJ Revenue Account	-	-
			TOTAL	10,050.55	17,671.30
			Min. of Commerce Ind. & Cooperatives	-	-
143	Zenith Bank Plc	6019102179	Ministry of Commerce Exp. Account	2,993,384.18	436,541.02
			TOTAL	2,993,384.18	436,541.02
			Consumer Protection Expenditure	-	-
144	Unity Bank Plc	0533489/001/0002/000	Consumer Protection Expenditure Acct.	9,130.57	135.58
			TOTAL	9,130.57	135.59
			Mineral Resources Development	-	-
145	Unity Bank Plc	255731828	Mineral Resources Exp. Account	-	-
146	Unity Bank Plc	25573182801000200	Unity Bank Plc	-	-
147	Econ Bank Nig. Ltd	3653001193	Expenditure Account 2A	22,000.00	1,821.42
			TOTAL	22,000.00	1,821.42
			Jigawa State Hotels & Tourism	-	-
148	Unity Bank Plc	0501540/001/0002/000	Tourism Board Exp. Account	2,918.06	52,898.06
149	Unity Bank Plc	0504492/001/0003/000	Commerce Expenditure Account	-	-
			TOTAL	2,918.06	52,898.06
			CIVIL SERVICE COMMISSION	-	-
150	Unity Bank Plc	0731545	C.S.C. overhead Account	206,493.42	36,764.06
			TOTAL	206,493.42	36,764.06
			GOVERNMENT HOUSE	-	-
151	Zenith Bank Plc	1014202965	Zenith Bank Plc	-	-
152	Skye Bank	1770000340	Government House Overhead Account	1.00	9,538,299.35
153	Skye Bank	2741750000059	Govt. House Expenditure Account	(41,198,456.33)	143,309.94
154	Unity Bank Plc	731102/1/2/0	Govt. House Recurrent Account	-	-
			TOTAL	(41,198,455.33)	9,681,609.29
			GOVERNMENT HOUSE-(Assembly L.)	-	-
155	Oceanic Bank International	158130100520	Office of S.A. Assembly Liaison Office	5,980.44	55,980.44
			TOTAL	5,980.44	95,980.44
			GOVERNMENT HOUSE(DUE PROCESS)	-	-
156	Unity Bank Plc	0014778302	Due Process and Project Mgmt. Bureau	17,528.33	(23,751.78)
157	Platinum Bank Plc	077102000002	Platinum Bank	-	-
			TOTAL	17,528.33	(23,751.78)
			GOVERNMENT HOUSE(S.A on Labour)	-	-
158	Unity Bank Plc	0014778187	S.A. on Labour Matters	2,130.76	1,30.76
158	Unity Bank Plc	1707510017003002	S.A. on Labour Clarity Exp. Account	2,130.76	1,30.76
			TOTAL	4,261.52	1,30.76
			GOVERNMENT HOUSE(DIR. OF Protocol)	-	-

160	Unity Bank for Africa	004800800-00-2-31	United Bank for Africa	-	-
161	Intercontinental Bank	0068001000000360	Intercontinental Bank	-	-
162	Unity Bank Plc	0533713	Dir Of Protocol Expenditure Account	-	-
163	Intercontinental Bank	068001000000360	Protocol Overhead Account	-	-
164	Zenith Bank Plc	1013656789	Protocol Department	105,545.49	4,321.21
				105,545.49	4,321.21
			Min.of Information>Youth,sports&culture		
165	Unity Bank Plc	0731232/001/0002/000	Min. of Information Expenditure Account	382,558.90	700,388.68
166	Unity Bank Plc	0731320/001/0002/000	Min. of Information Exp. Account	-	-
			TOTAL	382,558.90	700,388.68
			History &culture bureau		
167	Intercontinental Bank	0068001000071873	History & Culture Overhead Account	-	9,000.00
168	Intercontinental Bank	1940	History & Culture New Exp. Account	1,950.44	(5,626.01)
			TOTAL	1,950.44	3,373.99
			Jigawa state sport council		
169	Unity Bank Plc	0003621569	General Unity Bank Plc	-	-
170	Sterling Bank	0533393001	Jigawa State Sports Council	1,957.73	5,707,794.23
		307-0735764	Jigawa Golden Star F.C.	-	-
				1,957.73	5,707,794.23
			Jigawa State Art Exhibition		
171	Unity Bank Plc	021510847	Art Exhibition And Multi Media C. Board	7,551.46	1,000.46
				7,551.46	1,000.46
			Printing Press		
172	Diamond Bank	104213000138	Printing Press Expenditure Account	1,105.19	233.19
				1,105.19	233.19
			Jigawa State Broadcasting Coop. [JTV]		
173	First Bank Plc	2023983821	Jigawa Television Expenditure Account	33,677,995.69	8,851.75
				33,677,995.69	8,851.75
			Jigawa State Social Re-orientation		
174	Zenith Bank Plc	1010773731	Jigawa People Congress Expenditure Acct.	60,693.87	80,480.87
				60,693.87	80,480.87
			Jigawa State Broadcasting Coop. [Radio]		
175	Unity Bank Plc	0731685/001/0002/000	Jigawa Radio Corporation	43,716.20	81,808.29
176	Main street Bank Plc	1751068245	Revenue Account	1,883,226.20	51,605.15
			Min. for Rural Infrus. & Com Dev.		
177	Intercontinental Bank	0010074103	Min. of Rural Inf. Capital Account	-	-
178	Unity Bank Plc	0503607	Min. For Rural Inf. Exp. Account	1,545.00	,39,165.00
179	Dutse Unity Bank Plc	0503607/001/0003/000	Min. for Rural Infrastructure	-	-
				1,545.00	39,165.00
			Rural Electricity Board		
180	Unity Bank Plc	0533394/001/0002/000	SEB Expenditure Account	15,867.69	9,086,650.91
				15,867.69	9,086,650.91
			RUWASA		
181	Unity Bank	0512352/001/0003/000	RUWASA Overhead Account	-	-
182	Unity Bank Plc	0780063/001/002/000	RUWASA Capital	-	-
183	Unity Bank Plc	1036355/001/0003/000	RUWASA Revenue Account	-	-
184	Afri Bank Nig. Plc	1915962328611	RUWASA Revenue Ge. Account	16,577.58	79,292.58
185	Oceanic Bank International	2008168582	WSSSRP Project Capital Account	-	-
186	Zenith Bank Plc	6019103191	RUWASA Main Account	37,383.16	14,608.86
				53,960.74	93,901.44
			Dir. Economic Empowerment		
187	Intercontinental Bank	068001000084395	New Retention of Intercontinental Bank	-	-
188	Access Bank Plc	0960010000083	Interest on Bank Deposit Treasury Account	-	-
189	United Bank for Africa	1012306872	Agency for Mass Educ. Exp. Account	-	-
190	First Bank Plc	3582040000143	Min. of Finance First Bank Rev. Account	-	-
				-	-
			Ministry of Health		
191	Unity Bank Plc	0544499/001/0002/000	Corporate Expenditure Account	-	-
192	Sterling Bank	0735384-0/001/0001	Malaria Control Drawdown Account	-	-
193	Unity Bank	0769748/001/0002/000	Min. of Health Expenditure Account	8,479,842.12	9,331,914.40
194	Unity Bank	0983349	Rehabilitation Board Exp. Account	-	(616,000.00)
195	Unity Bank Plc	104110000230	HSDP.II Drawdown Account	-	-
196	Damton Bank Plc		TOTAL	8,479,842.12	8,715,914.40
			School of Nursing		
197	Unity Bank	0544666/001/0002/000	School of Nursing Expenditure Account	-	-
198	Unity Bank	10406	School of Nursing	-	-
			Rasheed Shekoni Specialist Hospital		

199	First City Monument	10142070545691001	Rasheed Specialist Hospital	29,192.00	(820.40)
			School of Health Technology	29,192.00	(820.40)
200	Unity Bank Plc	0021507966	School of Health Tech. Jahun	408,563.30	36,535.30
201	Unity Bank Plc	0021507980	School of Health Tech. Jahun	-	4,716.15
202	Intercontinental Bank	0068001000070283	Sch. Of Health Tech. Internation Account	-	-
203	Unity Bank	0533694	School of Health Tech. Jahun	6,117,838	(0.00)
				6,526,451.45	41,251.45
			School of Midwifery	-	-
204	Unity Bank	0020431099	Overhead cost	43,152.95	5,627.78
205	Unity bank Plc	1969356/001/0003/000	School of Midwifery	43,152.95	5,627.78
			Office of the Provost [Nurse & Midwifery]	-	-
206	Skye Bank	1750014692	Off. Of the Provost College of Nursing	29,224.00	3,280.90
				29,224.00	3,280.90
			Budget and Economic Planning Dir.	-	-
207	Sterling Bank	0003081142	Overhead & Salary Account	6,175,458.10	(3,845,209.55)
208	Sterling Bank	0735025	Min. for Local Govt. overhead Account	-	-
209	Unity Bank	1771364	Min. for local Govt. overhead Account	-	-
				6,175,458.10	(3,845,209.55)
			State House of Assembly	-	-
210	Sterling Bank	0040733125	Jigawa State House of Assembly	500.00	751,852.76
211	Intercontinental Bank	006800100000390	House of Assembly New Exp. Account	-	-
212	Unity Bank Plc	0533657/001/002/000	House of Assembly Exp. Account	3,602,872.34	(43,709,539.62)
213	Unity Bank Plc	073143/001/002/000	Jigawa House of Assembly	266,089.60	774,157.26
				3,869,461.94	(42,183,529.60)
			Ministry for Special Duties	-	-
214	Sterling Bank	120022111	Min. for Special Duties Exp. Account	-	-
215	Oceanic Bank	158130105575	Min. for Special Duties	-	-
216	Unity Bank	392/514/314	Min. of Special Duties New Exp. Account	2,064.86	790.86
				2,064.86	790.86
			Ministry of Works & Transport	-	-
217	Unity Bank	0731636/001/002/000	Min. of Works Exp. Account	10,872.82	62,113.42
218	Zenith Bank	601900534	Min. of Works Exp. Account	-	-
219	Unity Bank	731636	Min. of Works Overhead Account	10,872.82	62,113.42
			Min. of Works & Transport Maintenance	-	-
220	Oceanic Bank	1581301005	Road Maintenance Agency	1,409.40	3,567.40
221	First Inland Bank	217430197301	JIRMA Exp. Accounts Rev. Acct	-	-
			TOTAL	1,409.40	3,567.40
			Min. of Works Fire Service Dir	-	-
222	Unity Bank Plc	0533400/001/002/000	Dir. Of Fire Service Overhead Cost	-	-
223	Unity Bank Plc	0533626/001/002/000	Fire Service New Exp. Account	2,607.45	828.61
				2,607.45	828.61
			Min. of Works [SEMA]	-	-
224	Unity Bank Plc	0731408/001/0002/000	SEMA Expenditure Account	6,021.14	985.82
				6,021.14	985.82
			Budget & Economic Planning Dir.	-	-
225	Sterling Bank	0307/0735638/001/000	Budget Directorate Exp. Account	11,386,592.61	3,630,237.91
226	Diamond Bank	1122334455	MDGS Retention Account (Dummy Acct)	-	13,584,001.42
227	First Bank Plc	2030594465	MDG Retention [First Bank]	-	-
228	Eco Bank Plc	3652024971	MDG-CGS Project Account	160,949,409.13	3,449,156.83
				172,336,001.74	20,663,396.16
			Min. of Environment	-	-
229	Eco Bank Nig.	3652003365	Min. of Environment Overhead Account	12,504.73	6,924.73
				12,504.73	6,924.73
			Min. of Environment [JIGAP]	-	-
230	Unity Bank Plc	1090202/001/0002/000	JIGAP Expenditure Accounts	590.48	340.60
				590.48	340.60
			Min. of Environment [JISEPA]	-	-
231	Zenith Bank Plc	1013165638	JISEPA New Exp. Account	525.44	3,355.40
232	Eco Bank Nig. Plc	1760090222315901	JISEPA Eco Ban Account	-	-
233	First Inland Bank	217430000109201	JISEPA Fin Bank Account	-	-
				525.44	3,355.40
			Min. of Finance & Eco. Planning	-	-
234	Bank for Africa	0043005000077	Jigawa State Excess Credit Account	-	-
235	Unity Bank	0601233/001/006/1780-0	Unity Bank Plc	36,423,762.26	(42,183,529.60)

236	Unity Bank Plc	0533379	Min. of Finance Car Loan Account	10,513,545.39	10,513,545.39
237	First City Monument Bank	1012120605360001	MDG Programme [FCMB Project Acct]	-	-
238	Oceanic Bank Int.	13011006218	MDG Programme Account	-	-
239	Unity Bank Plc	2014	Treasury Clearance Account	-	-
240	First Bank Plc	21730000093601	Min. of Finance Car Loan	-	-
241	Skye Bank	2741750000229	State Retention Account	-	19,202.00
242	First Bank Plc	3742040000037	MDG Programme Account – 2	-	-
				46,937,307.65	10,486,786.08
243	Skye Bank	2741750000102	Min. of Finance [Treasury Operation]	-	-
244	Unity Bank Plc	0496038/001/0002/000	Skye Bank Expenditure Account	-	-
				-	-
245	Intercontinental Bank	006800100008555	Min. of Finance [Revenue & Joint Project]	-	-
246	Zenith Bank Plc	3019111886	Jigawa State Joint Local Govt. Account	-	-
				-	-
247	Unity Bank	0512345/001/0003/000	Min. of Finance [Acct. General Operation]	-	-
			Office of the Accountant Gen. Exp. Account	(892,256.17)	333.88
				(892,256.17)	333.88
248	Unity Bank	0506161620	Min. of Agric & Natural resources	-	-
249	Oceanic Bank	158130100.576	Tractor/Salary Account	-	-
250	Skye Bank Plc	1710683448	Min. of Agric Work Buli Account	-	-
251	Zenith Bank Plc	3587040007408	Salary an Exp. Min. of Agric	-	-
252	Zenith Bank Plc	619109323	Min. of Agric Exp. Account	-	-
253	Mainstream bank Plc	6019101222	Fertilizer Revenue Account	-	-
			Jigawa Cotton Company Exp. Acct.	-	-
			Expenditure Account	1,536.11	{0.00}
				1,536.11	7,486,140.38
254	Unity Bank	0565007	Min. of Agric [Agric Research]	-	-
255	Unity Bank	0565007/001/0002/000	Jigawa State Agricultural Research Institute	4,305.96	3,127.22
			Research Institute	-	-
				4,305.96	3,127.22
256	First Bank Plc	1010687551	Min. of Agric [JARDA]	-	-
257	Intercontinental Bank	15813010006073	Project Account Drawdown	-	-
258	Oceanic Bank Int. I	15813010031729	Food Security (NPFES)	-	-
259	First Bank Plc	2000316899	JARDA Expenditure Account	-	-
260	First Inland Bank	2174309000037792	FADAMA 2 counter Fund Account	1,157.12	1,218.21
261	First Bank Plc	3587010000004	AVIAN-INFLUENZA Control Animal Health	-	-
262	First Bank Plc	35820100001103	JARTA New Exp. Account	-	-
263	Zenith Bank Plc	6019102430	JARDA Salary Account	-	-
264	Zenith Bank Plc	6019103167	AVIAN INFLUENZA Control Comm.P	-	-
265	Guaranty Trust Bank	651-930034-111	JARDA III drawdown Account	-	-
266	Guaranty Trust Bank	651-9356-1110	Drawdown Account JAD	50,233,463.62	11,888,531.62
			FADAMA III Counterpart Fund Account	50,234,620.74	11,889,749.83
267	Unity Bank	0922527658	Min. of Agric [Farmers & Herdsman Board]	-	-
			FARMERS and Herdsman Exp.	222.70	1,122.70
				222.70	1,122.70
268	Oceanic Bank Int.	1581301006095	Office of the Auditor General	-	-
269	Oceanic bank Int.	1581301695	Oceanic Bank International Plc	-	-
270	Eco Bank Nig. Ltd.	3652024074	State Audit Expenditure Account	-	-
			Office of the Auditor General	11,134.25	1,942.25
				11,134.25	1,942.25
			Dir. Of chieftaincy Affairs	-	-
271	Unity Bank Plc	0731086/001/002/000	Chieftaincy Affairs Overhead Account	-	-
272	Zenith Bank Plc	6019101158	Chieftaincy Affairs Ula/HISBA Exp. Acct.	165,652.42	7,370.40
				165,652.42	7,370.40
			Dir. Of Chieftaincy [Emirate Duse]	-	-
273	Unity Bank Plc	12349	Dutse Emirate Council Salary Account	-	-
				-	-
274	Unity Bank Plc	12345	Dir. Of Chieftaincy [Emirate Hadejia]	-	-
			Hadejia Emirate Council Salary Account	-	-
				-	-
275	Unity Bank Plc	12348	Dir. Of Chieftaincy [Emirate Ringim]	-	-
			Ringim Emirate Council Salary Account	-	-

			Dir. Of Chieftaincy [Emirate Gume]		-	-
276	Unity Bank Plc	12347	Gume Emirate Council Salary Account	-	-	-
			Dir. Of Chieftaincy [Emirate Katsaure]		-	-
277	Unity Bank	12346	Katsaure Emirate Council Salary Account	-	-	-
			Local Government Service Commission		-	-
278	Unity Bank Plc	0006949961	Local Govt. Service Comm. Exp. Account	-	-	-
279	Sterling Bank	0039710968	Local Govt. Service Comm. Overhead Acct	-	30,862.85	-
280	Unity Bank Plc	0731572/001/002/000	Training Fund Account	299,433.26	48,961.36	-
				299,433.26	79,824.21	-
			Office of the Head of Service		-	-
281	Unity Bank	0025058576	Office of the Head of Civil Service	-	4,991,895.20	-
282	Unity Bank	0499419	Office of the Head of Civil Service O/H	-	(304,494.45)	-
283	First City Monument Bank	102715515	Salary and Pension Dir.	66,422,701.31	45,245,746.17	-
284	Platinum Bank	1040256276	State Pension Trust Fund Account	-	-	-
285	Zenith Bank Plc	6019100915	Head of Service O/Head Account	-	-	-
				66,422,701.31	49,933,146.92	-
			Office of the Head of Service [MDI]		-	-
286	United Bank for Africa	1014475204	Staff Dev. Institute Exp. Account	9,088.54	(1,763.36)	-
287	First Bank Plc	2017464507	MDI Revenue Account	-	-	-
				9,088.54	(1,763.36)	-
			Office of the HOS [Sal. & Pension Admin]		-	-
288	Union Bank Plc	16901020000804	Dir. Of salary and Pension Admin.	-	-	-
289	Union Bank Plc	1691020001107	Salary and :Pension, Payment Account	-	-	-
290	First Inland Bank	21743003601	First Inland Bank	-	-	-
291	First Inland Bank	311012	Salary and Pension O/H (Dummy Account)	-	-	-
292	Unity Bank	533691/001/0002/00	Salary & Pensions Settlement Account	-	-	-
				-	-	-
			Office of the HOS [Guidance & Counseling]		-	-
293	Unity Bank Plc	0025730072	Guidance and Counseling Directorate	-	-	-
				-	-	-
			Off. of the HOS [MDI]		-	-
294	First Bank Plc	2007093162	Manpower Dev. & Training Exp. Acct.	91,746.00	19,593.00	-
295	First Bank Plc	3582040000152	Manpower and Training	-	-	-
				91,746.00	19,593.00	-
			Office of the HOS [Sal. & Pension Admin]		-	-
296	First Inland Bank	31101	Salary and Pension & Gratuities (Dummy A.	-	-	-
				-	-	-
			Office of the HOS [Estab. & Service Matters]		-	-
297	First Bank Plc	2006899532	First Bank Plc	-	-	-
298	First Bank Plc	3582040000091	Establishment and Service	1,151.61	(597,052.14)	-
				1,151.61	(597,052.14)	-
			Ministry of Water Resources		-	-
299	Intercontinental Bank Plc	0068001000073363	Min. of Water Resources O/head Account	-	-	-
300	Zenith Bank Plc	1011356317	Min. of Water Resources Overhead	-	-	-
301	Skye Bank	2741770000235	Urban Scheme Water Supply Exp. Acct.	-	-	-
302	First Bank	35820300000028	RUWASA UNICEF Funding Account	-	-	-
303	Zenith Bank Plc	6019102686	Min. of Water Resources	4,303,642.61	28,016,379.34	-
				4,303,642.61	28,016,379.34	-
			Min. of Water Resources [Water Board]		-	-
304	Unity Bank Plc	0006995054	State Water Board Rev. Exp. Account	6,113.50	(130,739.08)	-
305	Unity BankPlc	0533690/001/0002/000	State Water Board Exp. Account	-	-	-
306	Unity Bank Plc	0731837/001/0002/000	State Water Board Exp. Account	13,388,164.38	24,811.58	-
307	First Inland Bank	217430026801	State Water Board Exp. Account 2	-	-	-
				13,394,277.88	(105,927.50)	-
			STOWA		-	-
308	Intercontinental Bank	0068001000733363	Min. of Water Resources STOWA Exp.	-	-	-
309	Intercontinental Bank	006800100073363	STOWA Overhead Account	-	-	-
310	Unity Bank Plc	0502403/001/002/000	STOWA SHUWARIN Overhead Account	-	-	-
311	Unity Bank	0547887/001/0002/000	STOWA Expenditure Account	-	-	-
312	Unity Bank	0757580/001/0002/000	Water AID FC Project Account	-	-	-
313	Unity Bank	0784840/001/0002/000	STOWA Expenditure Account O/H	670.36	1,389.36	-
314	Unity Bank	295/189081	STOWA	224,479.17	375,344.90	-
315	Unity Bank	393/547887	STOWA Utility Bank	225,149.53	375,344.90	-

			<b>Ministry of Women Affairs</b>		
316	Platinum Bank	1100011804	Women Affairs Exp. Account	-	-
317	Skye Bank	1770000193	Min. of Women Affairs Exp. Account	<b>2,427.11</b>	4,997.03
				<b>2,427.11</b>	4,997.03
			<b>Ministry of Women Affairs</b>		
318	Eco Bank Plc	226401401	Rehabilitation Board new. Exp.	-	-
				-	-
			<b>Min. of Women Affairs [Alternative Eng.]</b>		
319	Platinum Bank	077102000045	Alternative Energy Project Account	-	-
320	Diamond Bank Plc	10421500089	Alternative Energy Exp. Account 2	<b>4,260.97</b>	911.28
321	First Inland Bank	21743000048601	Alternative Energy Exp. Account	-	-
				<b>4,260.97</b>	911.28
			<b>Min. of Edu [Science &amp; Techn. IEB]</b>		
322	Unity Bank Plc	0502819/001/0003/000	Min. of Education Exp. Account	-	-
323	Unity Bank Plc	0502831/001/0003/00	Min. of Edu. ETF Project Account	-	-
324	Zenith Bank Plc	1012922203	Expenditure Account MOE	<b>39,337,673.74</b>	41,,412,227.21
325	Intercontinental Bank Plc	68001711523	Min. of Educ. Science and Tech. Capital A.	-	-
				<b>39,337,673.74</b>	41,412,227.21
			<b>Min. of Edu [Library Board]</b>		
326	Unity Bank	0731437/0001/0002/00	New Library Board Exp. Account	<b>1,110.48</b>	30,006.48
327	Zenith Bank	6019102851	Library Board Exp. Account	-	-
				<b>1,110.48</b>	30,006.48
			<b>Min. of Edu [University K/Hausa]</b>		
328	Unity Bank	0021303931	General Account	<b>0.01</b>	(20,000.00)
329	Unity Bank	0021361788	Revenue Account	<b>17,369,909.00</b>	1,018,914.10
330	Guaranty Trust Bank	0170301906	State University Retention Account	-	2,730,649.92
331	Zenith Bank	1013297069	Student Registration Account	<b>4,266,344.73</b>	5,559,782.48
332	Zenith Bank	1013528750	Main Exp. Account	<b>7,218,992.55</b>	71,481.22
333	United Bank for Africa	1018871945	Overhead Account	<b>0.01</b>	(0.00)
334	Zenith Bank	2013	State University K/Hausa 2% LG Acct.	-	-
				<b>28,855,246.30</b>	9,360,827.72
			<b>Min. of Education [I.E.B]</b>		
335	Sterling Bank	0042092116	Sterling Bank	<b>2,004,473.40</b>	10,218.40
336	Unity Bank	0501621/001/0002/000	IEB Salary Account	-	-
337	Unity Bank	0502145/001/0002/000	IEB Overhead/Feeding Accounts	-	-
338	Unity Bank	0515297/001/0002/000	ISL Educ. Beruea Over Head Account	-	-
339	Unity Bank	0515566/001/0002/000	Islamic Educ. Bureau Rev. Account	-	-
340	Platinum Bank	077105000002	Islamic Educ. Bureau Revenue Account	-	-
341	Platinum Bank	077106000016	Quranic Recitation Account	-	-
342	Platinum Bank	1002823682	Overhead Account	-	-
343	Platinum Bank	1100007847	Islamic Education Bureau Dut	<b>261,527.33</b>	140,387.84
344	Unity Bank Plc	392501621120	Islamic Education Bureau	-	-
				<b>2,266,000.73</b>	150,606.24
			<b>Min. of Education [Nomadic Educ]</b>		
345	Unity Bank Plc	392/533480/1/2/0	Nomadic Education Agency Exp. A/C	<b>10,332.65</b>	2,824.37
				<b>10,332.65</b>	2,824.37
			<b>Min. of Edu [Scholarship Board]</b>		
346	Sterling Bank	6005255637	Students Bursary & Allowance	<b>3,931,553.39</b>	(2,930.11)
347	Unity Bank	0024623533	Scholarship Board Revenue	-	25,043.00
348	Guaranty Trust Bank	0176288603	Scholarship Board GT Bank	-	3,994.80
349	Unity Bank Plc	0504376/001/0003/000	Scholarship Board Expenditure	-	-
350	Zenith Bank	1011578218	Scholarship Board	<b>10,777,887.55</b>	1,302.33
351	Intercontinental Bank	7000000	Scholarship Board New Revenue	<b>1,373.31</b>	24,169.31
				<b>14,710,814.25</b>	51,529.33
			<b>Min. of Edu. [Dinyaminu College of Agric]</b>		
	United Bank for Africa	0280004000000755	College Overhead Salary Accounts	<b>707,104.93</b>	309,498.22
	United Bank for Africa	028000400000071	Edu. Tax Fund ETF College of Agric	-	-
	United Bank for Africa	02800040088	College students Reg. Revenue Accounts	<b>40,153,694.69</b>	33,692,661.74
	United Bank for Africa	050000036	College of Agric Capital Project Account	<b>150,780.66</b>	174,093.28
				<b>41,011,579.68</b>	34,176,253.24
			<b>Min. of Educ. [SUBEB]</b>		
	Sterling Bank	0059001349	Project Monitoring Account	-	-
	Sterling Bank	0059389618	SUREB Retention Account	-	-
	Zenith Bank	1010714117	SUREB matching Grant Account	<b>197,714,072.49</b>	138,896,925.06
	Zenith Bank	10109038066	SUREB Special Education	<b>325,910.22</b>	1,330,957.16
	Zenith Bank	10109038067	SUREB Old Accout	-	-

Afri Bank	1915565627	SUBEB Expenditure Accounts	4,318.03	181,856.43
Zenith Bank	22334455	Fixed Deposit SUBEB	-	1,213,143,152.93
First Bank	3582040000772	ETF SUBEB New Account	16,472,798.50	119,490.50
Zenith Bank	6019102884	Nomadic Education Fxn. Account	-	-
			214,517,179.24	1,453,672,392.18
		Min. of Educ. [College of Education]		
Afri Bank	0092260465618	College of Education Revenue Acct.	4,754.25	23,914.40
Afri Bank	0092260472617	ETF Capital Project Account COE Gumei	182,060,306.33	55,235,377.86
United Bank for Africa	02800050000018	College of Edu. Expenditure Account	158.31	1,217,229.78
United Bank for Africa	02800050000027	College of Edu. Capital Project Account	-	-
			182,065,218.89	56,476,522.04
		Min. of Edu. [Bamaina Academy]		
Zenith Bank	1012730286	Bamaina Academy Exp. Account	157,996.40	798,206.72
			157,996.40	798,206.72
		Min. of Educ. [College of Legal Ringim]		
United Bank for Africa	02800004000057	ETF Account College of Legal & Isl Studies	-	-
Unity Bank	0533746001	College of Legal &isl Studies New O/H	357,367.72	3,588,631.36
Platinum Bank	077102000082	College of Legal Ringim Revenue Account	-	-
Platinum Bank	077102000155	CILS Overhead Account	-	-
Platinum Bank	077106000006	CILS Capital Account	-	-
Unity Bank Plc	392-0533746-1-2-0	Unity Bank Dutse	-	1,316.45
			357,367.72	3,589,947.81
		Min. of Edu [Local Education Authority]		
Diamond Bank Plc	0038620699	LEA Salaries	20,537,927.03	9,689,418.87
Unity Bank	123456	Local Educ. Expenditure Account	-	-
			20,537,927.03	9,689,418.87
		Min. of Educ. [Dutse Model /Capital Sch]		
Micro Finance Bank	0030102278	Dutse Model Int. School Exp. Account	9,937,592.53	2,619,152.62
First Bank Plc	2000461689	Dutse Model Int. School Salary Account	-	-
First Bank Plc	2002920638	Dutse Model Int. School	-	-
			9,937,592.53	2,619,152.62
		Min. of Educ. [Agency for Mass Educ]		
United Bank for Africa	00430070002645	Agency for Mass Edu. Exp. Account	8,619.15	1,770,689.69
			8,619.15	1,770,686.69
		Min. of Edu [ Science & Techn. Educ. B]		
Unity Bank	0013331667	Science and Tech. Schools Board Exp. Acct.	306,075.17	5,703,726.23
Oceanic Bank Int.	1301005089	Science and Tech., School Exp. Account	-	-
Unity Bank Plc	255/1155875/1/2/0	Science & Tech. School Revenue Account	-	-
			306,075.17	5,703,726.23
		Min. of Edu. [Jigawa Polytechnic ]		
Unity Bank	0006985806	School Revenue Account	7,092,999.08	163,207.70
Sterling Bank	0007840503	Polytechnic ETF Project Account	30,407,460.22	55,885,814.95
United Bank for Africa	00480070002618	Polytechnic Project Account	-	-
Sterling Bank	0207493/1/2/0	Jigawa State Poly	-	-
Platinum Bank	077102000079	Polytechnic Expenditure Account	-	-
UBA bank	1008006263	Jigawa State Polytechnic Student Reg/Rev	629,387.12	900.37
Skye Bank	7000000495	Jigawa State Poly Salary and Overhead Acct	333,627.17	412,987.32
			38,463,473.59	56,462,910.34
		Min. of Edu [SEMU]		
Intercontinental Bank	0068001000072163	SEIMU Overhead Account	-	-
Intercontinental Bank	1581301006191	SEIMU Expenditure Accounts	416.00	(73,506.51)
Intercontinental Bank			416.00	(73,506.51)
		Min. of Educ. [Informatics Kazaure]		
Unity Bank	0052878039	Salary Institute of Information Tech.	20,131,470.48	(213,140.27)
Zenith Bank	0104757533	Informatics Institute Exam. Account 2	-	-
Intercontinental Bank	0342001000003530	New Examination Acct Informatics	-	-
Unity Bank	0565049/001/0002/000	Unity Bank	-	-
Zenith Bank	1013355974	New Examination Account	48,273,413.27	29,467,595.49
Intercontinental Bank	1013550614	Project Account	1,265,118.22	155,898.24
Unity Bank	394565049/001/0002	Informatics Institute	-	-
Skye Bank	70000007793	Informatics Institute Revenue Account	801,673.66	963,057.44
Afri Bank Plc	70000008628	Informatics Instituted Old Examination	19,487,894.05	-
		Dir. Of Local Government Audit		
Diamond Bank Plc	1042130151	Local Govt. Audit Expenditure Account	3,763,101.66	(241,009.08)
Oceanic Bank Int i	158130100618	Local Govt. Audit New Exo. Account	-	-
			3,763,101.66	(241,009.08)
				1,861,100,991.11

Jigawa State Government of Nigeria  
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Note.18

**Ministry of Finance Incorporated  
For the Year ended 31<sup>st</sup> December, 2015**

S/NO	Company	Holdings	Current Price	Market Value	Remarks
1.	A. BANKING SECTOR				
2.	First Bank Holding	4,481,470.00	5.10	22,855,497.00	
3	Sterling Bank Plc	542,026.00	1.83	991,907.58	
4	Union Bank Plc	135,408.00	6.30	853,070.04	
5	Zenith Bank Plc	375,000.00	17.71	6,641,250.00	
6	Unity Bank Plc	71,539,483.00	1.09	77,978,036.47	
7	FCMB Plc	319,803.00	1.65	527,674.95	
8	UBA Plc	780,300.00	3.37	2,629,611.00	
9	UBA Capital Plc	94,581.00	1.30	122,955.03	
10	African Prod. Regt.	23,645.00	2.41	56,984.45	
				112,656,986.52	
	[B] CONGLOMERATES:				
11	U.A.C. of Nig. Plc	2,700,000.00	20.55	55,485,000.00	
12	John Hold Nig. Plc	125,000.00	0.92	115,000.00	
13	SCOA Nig. Plc	62,500.00	4.16	260,000.00	
14	Unilever Nig. Plc	125,000.00	31.43	3,928,750.00	
15	PZ Industries Plc	2,658.00	24.32	64,642.56	
				59,853,392.56	
	[C] PETROLEUM MARKETING				
16	Oando Nig. Plc	430,170.00	5.90	2,538,003.00	
17	Chevron [MRS]	4,880.00	49.66	242,340.08	~
18	Con Oil Nig. Plc	127,600.00	24.74	3,156,824.00	
19	Mobil Oil Nig. Plc	37,094.00	155.00	5,749,570.00	
				11,686,737.08	
	[D] FOOD & BEVERAGES				
20	N.N. F.M. Plc	1,999,931.00	8.99	17,979,379.69	
21	Flour Mills of Nig. Plc	1,265.00	20.80	26,312.00	
22	Nestle Nig. Plc	88,250.00	825.00	72,806,250.00	
23	Dangote Sugar	1,000,000.00	6.03	6,030,000.00	
24	UTC Nig. Plc	9,703.00	0.50	4,851.05	
				96,846,792.74	
	[E] BUILDING MATERIALS				
25	C.C.N.N. Plc	3,000,000.00	9.29	27,870,000.00	
26	Largape WAPCO	996,115.00	92.50	92,140,637.05	
				120,010,637.05	
	[F] AUTOMOBILE				
27	R.T. Briscoe Nig.	202,332.00	0.51	103,189.32	
28	Dunlop Nig. Plc	489,427.00	0.50	244,713.05	
				347,902.37	
	[G] HEALTH CARE				

29	Evans Medicals	16,979.00	0.50	8,489.50	
30	G.S.K. Beaucham	2,690.00	33.25	89,442.50	
				97,932.00	
	[H] OTHER FINANCIAL INSTITUTIONS				
31	Crusader Nigeria Plc	408,320.00	0.50	204,160.00	
32	Unity Capital Insurance Ltd	81,192,105.00	0.50	40,596,052.50	
				40,800,212.50	
	[I] CHEMICALS:				
33	Crusader Nigeria Plc	50,992.00	4.91	250,370.72	
				250,370.72	
	SUB TOTAL [Quoted]			442,550,963.54	
	UN-QUOTED				
34	FAWAZ Steel Wood	602,776.00		1,205,552.00	
35	Ja'iz Bank Plc	1,000,000.00		1,000,000.00	
36	NTM Ltd	2,932,068.00		2,932,068.00	
37	MTN Ltd	146,000.00		600,000,000.00	
38	CCS Ltd	6,000,000.00		18,000,000.00	
39	Kaduna Textile Ltd	6,701,251.00		1,775,312.00	
40	Norther Saw Mill Ltd	191,636.00		191,636.00	
				625,104,568.00	
	Difference			(3,530,158.90)	
	Grand Total [Quoted]			1,067,655,531.54	

Jigawa State Government of Nigeria  
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Note.19

Investment in Government Owned Companies  
For the Year ended 31<sup>st</sup> December, 2015

S/No	Name of Company	Opening	Current Balances
1.	Babura Community Bank	14,000,000.00	14,000,000.00
2.	BASA BISA	5,084,200.00	5,084,200.00
3.	Galaxy Information & Comm.	566,936,241.70	566,936,241.70
4.	Hamma Plastics	10,784,160.00	10,784,160.00
5.	JASCO	1,309,836,599.95	1,309,836,599.95
6.	Jigawa Savings & Loan Limited	67,674,464.97	67,674,464.97
7.	State Housing Authority	100,000,000.00	100,000,000.00
	<b>TOTAL</b>	<b>2,074,315,666.67</b>	<b>2,074,315,666.67</b>

Jigawa State Government of Nigeria  
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Note.20

**Personal Advances**  
**For the Year ended 31<sup>st</sup> December, 2015**

S/No	Category	Total Amount Paid	Remaining Balance
1.	Political Office Holders	490,884,929.23	702,905,080.72
2.	Civil Servants	824,389,543.94	1,343,205,329.03
	<b>Total</b>	<b>1,315,274,473.17</b>	<b>2,046,110,409.75</b>

Jigawa State Government of Nigeria  
 Report of the Auditor General

**Note.21**

**Treasury Clearance Accounts  
 For the Year ended 31<sup>st</sup> December 2015**

S/NO	Code	Account Description	Opening Balance	Current Balance
1.	14110	Manpower Development & Training	-	5,898,595.21
2.	14135	Salary & Pension Dir.	-	10,968,750.35
3.	22	NEFT Returned [In and Out]	-	116,445.76
4.	22000	Ministry of Education Refunds	-	100,502.25
5.	22009	Other External Loan	-	-
6.	22200	SUBEB Cash in Transit	-	12,968,775.48
7.	22240	College of Education Gumi	-	271,289,385.20
8.	34100	Chairman Civil Service Commission	-	2,269,927.49
9.	38000	House of Assembly	-	(345,904.51)
10.		Bank Charges	-	13,911.98
11.		First [VAT]	-	(22,141,432.41)
12.		FIRS [WHT]	-	(55,826,672.86)
13.		Salary Liabilities	(160,074,736.59)	(7,100,468.93)
14.		Salisu Ali Nig Ltd	-	59,697.46
15.		VO-ZERO Rated VAT [0%]	-	100.00
		<b>TOTAL</b>	<b>(160,074,736.59)</b>	<b>218,271,612.47</b>
16.	12001	PAYE (Public Sector)	-	(441,735,718.18)
17.	12007	Withholding Tax on Bank Interests	-	-
18.	12014	PAYE (Non-Public Sector)	-	(107,669.21)
19.	16004	Rent on Government Buildings	-	35,124,385.00
20.	17001	Interest on Joint Consolidated Fund	-	(14,305.55)
21.	17002	Interest on Bank Deposit	-	(20,027.77)
22.	17004	Other Interest	-	(110,708.99)
23.	17005	Vehicle Loan Repayments	-	(239,482,247.43)
24.	17007	Car Refurbishing Loan Repayment	-	2,037,837.27
25.	17008	Housing Loan Repayment	-	(75,651.19)
26.	17009	Repayment of Loan to Parastatals	-	160,417,981.10
27.	17011	Repayment of Motorcycle Loan	-	846,431.99
28.	17012	Repayment of Bicycle Loan	-	242,410.87
29.	17013	Repayment of Sundry Loans	-	(306,963.57)
30.	19001	Refund of overpayments	-	(242,741.38)
31.	19002	Refund Sundries	-	(28,611.10)
32.	19003	Recovery of Public Funds	-	10,000.00
33.	19004	Other Deductions from Salary	-	(12,366,383.69)
34.		APC Deductions	-	1,321,275.46
35.		C.P.S.	-	(298,984,273.62)
36.		Emblem Appeal	-	492,000.00
37.		Levey	-	(432,391.72)
38.		Mortgage/Savings & Loans	-	(8,970,077.08)

39		N.H.F.	-	(95,404,413.29)
40		P.D.P. Deductions	-	(171,270.49)
41		P.D.P. Pledge	-	(947,325.52)
42		Social Security Support	-	485,900.00
43		Union Dues	-	(137,450,551.39)
44		TOTAL	-	(985,873,109.48)
45			-	
46	00000	Net pay Reversals	-	(88,848,518.09)
47	10000	Government House Net Pay	-	826,582.18
48	10110	Directorate of Protocol Net Pay	-	124,066.04
49	10120	Due Process and Monitoring Net Pay	-	268,749.78
50	10150	Office of SA Labour Matters Net Pay	-	-
51	11000	Deputy Governors Net Pay	-	232,437.60
52	11200	Economic Empowerment Net Pay	-	51,338,894.97
53	12010	SSG Office Admin & Finance Net Pay	-	(24,293,044.67)
54	12100	Special Services Directorate Net Pay	-	212,087.95
55	12110	REPA Net Pay	-	92,152.80
56	12130	Liaison Office Kaduna Net Pay	-	(658,565.36)
57	12140	Liaison Office Lagos Net Pay	-	361,770.26
58	12150	Liaison Office Abuja Net Pay	-	196,951.84
59	12160	Council Affairs Directorate Net Pay	-	17,786.36
60	12220	Pilgrim Welfare Board Net Pay	-	1,210,055.40
61	13000	Chieftaincy and Religious Affairs Net Pay	-	462,324.43
62	14000	Office of the Head of Civil Service N/Pay	-	(2,367,194.49)
63	14100	Directorate of Establishment Net Pay	-	(645,398.41)
64	14130	Salary and Pension Net Pay	-	(1,908,521.44)
65	14140	Manpower Development Institute Net P	-	(6,048,595.21)
66	15000	Ministry of Finance Net Pay	-	30,562,753.55
67	15100	Office of the Accountant General Net Pay	-	(734,338.84)
68	15200	Board of Internal Revenue Net Pay	-	74,808,936.72
69	15210	Office of the Chairman B.I.R. CRFC	-	(431,035.16)
70	16000	Directorate of Budget Net Pay	-	7,154,831.64
71	17000	Ministry of Rural & Comm. Dept. Net Pay	-	23,844,155.87
72	17200	RUWASA Net Pay	-	440,558.96
73	17300	State Electricity Board Net Pay	-	(1,082,353.97)
74	18000	Ministry of Local Government Net Pay	-	6,278,249.52
75	19000	Ministry of Agriculture Net Pay	-	4,374,271.08
76	19100	JARDA Net Pay	-	10,775,480.50
77	19110	Research Institute Net Pay	-	11,910,528.89
78	19750	Agric Facilities [JASCO] Net Pay	-	375,000.00
79	20000	Women Affair Net Pay	-	1,405,149.64
80	20200	Alternative Energy Net Pay	-	96,675.00
81	20210	Rehabilitation Board Net Pay	-	676,184.46
82	21000	Ministry of Commerce Net Pay	-	3,071,267.85
83	21220	Jigawa Tourism Board Net Pay	-	(410,828.94)
84	21230	Mineral Resources Agency Net Pay	-	(284,776.99)
85	22000	Min. of Education Science & Tech. Net Pay	-	(87,549,297.05)
86	22075	Dutse Model/Capital Schools Net Pay Account	-	3,569,413.75
87	22200	SUBEB Net Pay	-	12,377,613.98
88	22206	Bamaina Academy Net Pay Account	-	7,800,451.06
89	22210	Science & Tech. Schools Board Net Pay	-	(24,001,964.69)
90	22220	Islamic Education Bureau Net Pay	-	28,237,523.75
91	22230	Scholarship Board	-	180,239.00
92	22240	Jigawa State College of Education Gumi	-	(251,476,328.00)

93	22250	Jigawa State Polytechnic	-	(465,609.58)
94	22260	College of Islamic & Legal Studies	-	(21,564,588.39)
95	22270	Jigawa State Informatics Institute	-	(2,125,101.27)
96	22280	Jigawa State College of Agric	-	30,529,511.28
97	22285	SuleLamido University Kafin Hausa	-	(14,875,268.34)
98	22290	SIEMU	-	10,443,113.20
99	22300	Agency for Mass Education	-	2,461,459.04
100	22310	State Library Board	-	1,332,136.50
101	22320	Nomadic Education agency	-	14,128,405.28
102	23000	Ministry of Special Duties	-	(177,671.55)
103	24000	Ministry of Health	-	(45,212,144.31)
104	24100	School of Nursing	-	113,189,646.99
105	24110	School of Health Technology	-	308,408.41
106	24115	Rasheed Shekoni Specialist Hospital	-	(5,586,457.81)
107	24120	School of Midwifery	-	-
108	24125	College of Nursing and Midwifery	-	(131,085,642.72)
109	25000	Ministry of Information	-	7,041,045.67
110	25110	Jigawa State People Congress	-	53,895.55
111	25200	Jigawa State Broadcasting Cooperation	-	(15,063,504.61)
112	25210	Jigawa State Television	-	11,143,778.24
113	25240	History and Culture	-	3,610,437.55
114	26000	Sport Council	-	1,662,823.97
115	27000	Ministry of Justice	-	8,129,602.52
116	28000	Justice Sector Reform	-	(3,278,077.01)
117	28200	Ministry of Environment	-	(4,075,617.12)
118	28600	Net pay JIGAP	-	425,029.76
119	29000	JISEPA Net Pay Account	-	841,957.93
120	29200	Ministry of Land Net Pay	-	1,627,247.23
121	29210	D.C.D.A.	-	966,451.48
122	29230	Jigawa Housing Authority	-	390,820.29
123	30000	U.D.B.	-	924,339.89
124	30200	Ministry of Water Resources	-	15,828,698.90
125	30210	Water Board	-	(10,014,439.09)
126	31000	STOWA	-	(7,576,606.44)
127	31100	Ministry of Works	-	7,325,896.10
128	31210	Directorate of Fire Services	-	(3,655,023.24)
129	31220	SEMA Net Pay	-	487,351.58
130	32000	JIRMA Net Pay Control Account	-	261,472.39
131	32100	Office of the Auditor General Net Pay	-	15,769.21
132	33000	Office of the Auditor General CRFC	-	3,464,857.54
133	33100	Local Government Audit	-	10,235,913.54
134	34000	Office of the Auditor General Local Govt	-	(2,661,341.00)
135	34100	Civil Service Commission	-	1,489,231.79
136	35000	Chairman & Members CSC	-	(3,773,933.57)
137	35100	Local Govt. Service Commission	-	7,472,091.46
138	36000	Chairman and Members LGSC CRFC	-	(9,854,404.51)
139	36100	SIEC Net Pay	-	4,571,521.10
140	37100	SIEC Members Net Pay	-	(4,148,904.16)
141	37100	Judicial Service Commission CRFC	-	5,936,675.86
142	37120	Judicial Service Commission	-	245,591,149.47
143	37130	High Court	-	14,869,195.50
144	37130	Sharia Court CRFC	-	(500.00)
145	38000	Sharia Court	-	(133,746,885.03)
146	38000	House of Assembly	-	125,495,692.13

147	39000	House of Assembly Net Pay	-	308,237,274.92
148	39010	Gunduma Health Directorate	-	401,732,199.75
149	39010	Hadejia General Hospital Net Pay	-	41,992,150.30
150	39010	HadejiaGunduma Health Council	-	(216,119,500.90)
151	39010	PHC Malam Madori Net Pay	-	6,510,335.27
152	39020	Tuberculosis Hospital Hadjia	-	(5,140,165.55)
153	39020	Babura General Hospital	-	2,013,399.18
154	39020	Garki PHC	-	124,777.10
155	39020	Gunduma District Ringim	-	183,749,159.45
156	39020	Gunduma District Ringim	-	(184,068,813.25)
157	39020	PHC Taura	-	491,932.05
158	39030	Ringim General Hospital	-	(16,742,928.62)
159	39030	Dutse General Hospital	-	2,653,935.59
160	39030	DutseGunduma District	-	(90,126,856.15)
161	39030	Gunduma District Dutse	-	57,406,260.03
162	39040	PHC Kiyawa	-	3,365,729.88
163	39040	Cottage Hospital Birniwa	-	754,996.02
164	39050	Gunduma District Birniwa	-	239,321.51
165	39050	B/Kudu GundumaDistirct	-	(148,021,392.01)
166	39050	Birnin Kudu General Hospital	-	(18,828,005.34)
167	39050	Gunduma District Birnin Kudu	-	148,888,630.00
168	39050	Gwaram Cottage Hospital	-	1,484,962.88
169	39050	PHC Galambi Net Pay	-	5,307,585.97
170	39060	PHC Gwaram Net Pay	-	(5,846,757.55)
171	39060	General Hospital Kazaure	-	, 17,949,167.84
172	39060	Gunduma District Kazaure	-	(167,807,228.19)
173	39060	PHC Roni Net Pay	-	208,627.85
174	39070	Psychiatric Hospital Kazaure	-	(4,765,209.48)
178	39070	Bulangu Cottage Hospital Net Pay Account	-	1,611,542.20
179	39070	Cottage Hospital Kafin Hausa	-	149,477,124.92
180	39070	GundumaDistirctKafin Hausa	-	(38,428.30)
181	39080	Kafin Hausa General Hospital	-	(148,754,589.85)
182	39080	Gumel General Hospital	-	(33,045,762.29)
183	39080	GundumaDistrictGumel	-	58,139,769.33
184	39090	PHC Maigatari	-	33,897.20
185	39090	Gunduma District Jahun	-	60,284,001.77
186	39090	Jahun General Hospital	-	(60,124,569.97)
187	49000	Ministry of Economic Empowerment	-	(49,653,592.56)
		TOTAL		(1,190,023,866.10)

**Jigawa State Government of Nigeria  
Report of the Auditor General**

**Note.22**

**Bank Account Balances  
For the Year ended 31<sup>st</sup> December 2015**

S/NO	ACCOUNT NAME	ACCOUNT NO	BANK	Opening BALANCE	Current Balance
1.	FAAC Account	1013586301	Zenith Bank Plc	266,477,137.49	157,073,106.08
2.	JS Expenditure Account	1013612345	Zenith Bank Plc	23,394,587.17	33,369,587.17
3.	JS Stabilization Fund Acct	1013612352	Zenith Ban Plc	77,833,018.30	833,018.30
4.	S & LG Joint Project Acct	1012241333	Zenith Bank Plc	633,825.59	633,825.59
5.	Retention Account	1011842537	Zenith Bank Plc	677,066,306.20	662,754,187.29
6.	Revenue Account	1011289787	Zenith Bank Plc	121,695,587.04	2,397,200.00
7.	VAT Account	1007294285	UBA Plc	782,239,536.32	482,239,536.32
8.	JS Govt. Proceed Acct	0023866569	Diamond Bank Plc	227,519,998.58	239,948.55
9.	Fatarra Housing Estate	0326917027	FCMB Plc	12,040,197.36	12,040,197.36
10.	Salaries Account	1750005472	Skye Bank Plc	574,225.44	574,225.44
11.	WASSSRP Account	2008168582	First Bank Plc	166,348,751.57	163,860,738.40
12.	JG Govt. Salary Acct	0175915155	GT Bank Plc	1,823,369,801.61	210,747,344.19
13.	JS ECA Concessional Loan Account	0700327182	Access Bank Plc	127,069,600.66	127,069,600.66
14.	FAAC Deposit Account	0178831276	GT Bank Plc	1,009,468,493.15	1,009,468,493.15
15.	S & LG Joint Project Deposit Account	0178831403	GT Bank Plc	2,018,936,986.30	2,000,000,000.00
16..	Ministry of Finance	1950245010	FCMB Plc	1,000,000,000.00	1,000,000,000.00
17..	Fixed Deposit Account		Access Bank Plc	6,000,000,000.00	5,000,000,000.00
18.	SUBEB Marching Grants				476,148,648.60
19.	MDG-CGS State Track Project	365203311946			1,297,493,700.00
20.	MDG-CGS Fixed Deposit				492,000,000.00
	TOTAL			14,334,668,052.78	13,128,943,357.10