

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

Administrative Entity: 317 Jigawa State

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
<b>1</b>	<b>Revenue</b>	<b>160,140,000,000</b>	<b>138,670,000,000</b>	<b>84,738,884,544</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) - GENERAL</b>	<b>71,260,000,000</b>	<b>56,137,000,000</b>	<b>39,372,190,915</b>
<b>1101</b>	<b>Statutory Allocation</b>	<b>71,260,000,000</b>	<b>56,137,000,000</b>	<b>39,372,190,915</b>
<b>110101</b>	<b>Government Share of FAAC (Statutory Revenue)</b>	<b>52,900,000,000</b>	<b>39,125,000,000</b>	<b>29,522,323,342</b>
11010101	Statutory Allocation	52,900,000,000	39,125,000,000	29,522,323,342
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>13,860,000,000</b>	<b>12,512,000,000</b>	<b>8,237,785,904</b>
11010201	Share of VAT	13,860,000,000	12,512,000,000	8,237,785,904
<b>110103</b>	<b>Government Share of Excess Crude</b>	<b>4,500,000,000</b>	<b>4,500,000,000</b>	<b>1,612,081,669</b>
11010301	Excess Crude Oil Revenue	4,500,000,000	4,500,000,000	1,612,081,669
<b>12</b>	<b>Independent Revenue - General</b>	<b>36,970,000,000</b>	<b>28,363,000,000</b>	<b>14,072,432,768</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>2,700,300,000</b>	<b>2,697,250,000</b>	<b>1,489,976,156</b>
<b>120101</b>	<b>Independent Revenue - General</b>	<b>2,666,300,000</b>	<b>2,656,250,000</b>	<b>1,467,403,788</b>
12010101	Pay-as-you-earn (Public Sector)	2,200,000,000	2,200,000,000	1,147,714,422
12010104	Stamp Duty	800,000	750,000	577,496
12010109	Other Service Taxes	500,000	500,000	-
12010112	Pay-As-You-Earn (Non-Public-Sector)	300,000,000	300,000,000	203,866,429
12010113	Withholding Tax On Bank Deposits	65,000,000	55,000,000	55,081,655
12010114	Withholding Tax on Non-limited Liability Company/Contractors	100,000,000	100,000,000	60,163,786
<b>120104</b>	<b>Withholding Tax - General</b>	<b>8,000,000</b>	<b>17,000,000</b>	<b>2,554,279</b>
12010401	Withholding Tax on Dividend	3,000,000	10,000,000	1,101,779
12010402	Withholding Tax on Rent	5,000,000	7,000,000	1,452,500
<b>120105</b>	<b>Direct Assessment</b>	<b>22,000,000</b>	<b>20,000,000</b>	<b>18,478,089</b>
12010501	Direct Assessment Tax	22,000,000	20,000,000	18,478,089
<b>120106</b>	<b>Other Taxes</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>1,540,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
12010601	Property Tax	2,000,000	2,000,000	85,000
12010603	Development Levy	2,000,000	2,000,000	1,455,000
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>34,269,700,000</b>	<b>25,665,750,000</b>	<b>12,582,456,612</b>
<b>120201</b>	<b>Licenses</b>	<b>49,340,000</b>	<b>49,970,000</b>	<b>21,705,000</b>
12020109	Registration of Voluntary Organization	1,870,000	2,270,000	1,214,000
12020119	Fishing Permits	50,000	50,000	-
12020132	Motor Vehicle Licenses	22,000,000	25,000,000	11,655,200
12020133	Drivers' Licenses	10,000,000	8,000,000	6,794,000
12020135	Private School Licenses	600,000	600,000	-
12020137	Trade Permit Licenses	2,000,000	2,000,000	-
12020141	Hide and Skin Buyers License	200,000	230,000	22,000
12020144	Animal Import Permit	220,000	220,000	-
12020145	Licence Renewal of Private Hospitals/ Clinics	250,000	250,000	425,000
12020146	Fire Safety Licence	1,000,000	1,000,000	709,000
12020147	Licence of Hotels and Restaurants	100,000	100,000	60,000
12020149	Communication Equipment Installation Permit	10,000,000	10,000,000	-
12020150	Hides & Skin Export Premises License	10†	10†	-
12020154	Inspection Fees Stores	1,050,000	250,000	825,800
<b>120204</b>	<b>Fees - General</b>	<b>1,366,933,000</b>	<b>1,128,259,000</b>	<b>888,628,920</b>
12020402	Mislleneous Road Traffic Registration Fees	200,000	200,000	-
12020403	Earning from Contract / Programme	10†	10†	-
12020415	Trade Testing Fees	10,000,000	850,000	6,000,000
12020417	Contractor Registration Fees	1,500,000	1,500,000	1,222,500
12020420	Pilgrims Welfare Fees	3,500,000	12,000,000	2,555,000
12020426	Court Summons Fees	5,800,000	5,800,000	9,327,241

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
12020427	Tender Fees	240,507,000	76,160,000	220,774,267
12020432	Pharmaceutical Inspection Fees	800,000	50,000	50,000
12020438	Survey / Planning / Building Fees	3,000,000	3,000,000	2,148,000
12020441	Laboratory Fees	32,126,000	19,223,000	5,934,323
12020445	Change Of Ownership Fees	700,000	-	-
12020446	Agricultural / Veterinary Services Fees	200,000	241,000	-
12020447	Land Use Fees	2,700,000	3,700,000	2,000,000
12020448	Development Levies	6,900,000	6,600,000	5,571,333
12020449	Business/Trade Operating Fees	3,300,000	3,200,000	3,322,750
12020452	School/ Tuition/ Examination Fees	301,750,000	372,200,000	201,755,507
12020453	Applications Fees	17,350,000	22,500,000	14,482,100
12020455	School/ Tuition/ Registration / Examination Fees - Postgraduate	287,050,000	193,750,000	257,359,212
12020456	School/ Tuition/ Registration / Examination	157,480,000	115,800,000	110,824,717
12020459	Right Of Occupancy Fees	1,200,000	-	-
12020460	Building Plan Approval Fees	1,500,000	-	-
12020461	Title Transfer Fees	100,000	-	-
12020462	Publication Fees	-	1,500,000	1,185,404
12020463	Hospital Service Registration Fees	550,000	-	250,000
12020464	Hospital Service Charges	17,400,000	3,050,000	3,483,636
12020467	Training Fees	10,000,000	10,000,000	-
12020469	Vaccination charges	600,000	600,000	-
12020470	Hide and Skin inspection charges	50,000	65,000	-
12020471	Private School Registration	500,000	500,000	-
12020472	Certificate of Road Worthness	4,000,000	6,000,000	2,434,000
12020473	Non refundable land application fees	3,000,000	2,000,000	4,107,400
12020474	High Ways Fees	400,000	400,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
12020475	Heavy Duty Permit	2,500,000	1,000,000	1,435,500
12020476	Vehicle Inspection	200,000	150,000	-
12020477	Registration of Audit and Accounting Firm	450,000	400,000	420,000
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	2,000,000	7,050,000	373,700
12020482	Women Co-Operative Development Fees	20,000	20,000	-
12020483	Certificate of Occupancy	100,000,000	100,000,000	3,129,211
12020484	Registration of Private Medical Institutions	700,000	700,000	600,000
12020485	Consultancy Services Fees	29,200,000	37,250,000	2,344,553
12020487	Layout Designment Fees	1,500,000	1,500,000	1,400,000
12020491	Water Legalization Fees	9,000,000	9,000,000	1,957,066
12020492	Water Charges	23,000,000	23,000,000	21,251,500
12020493	Auto Mechanic Registration Fees	1,000,000	2,000,000	-
12020494	Annual Communication Equipment Installation Fees	10,000,000	10,000,000	-
12020495	Passenger Manifest and Way Bill	3,000,000	5,000,000	930,000
12020497	Vetting of Contract Agreement	70,000,000	70,000,000	-
12020498	Meat Inspection Fees	10†	10†	-
12020499	Slaughter Stock Fees	200,000	300,000	-
<b>120205</b>	<b>Fines - General</b>	<b>8,100,000</b>	<b>6,400,000</b>	<b>2,375,536</b>
12020501	Fines / Panalties	100,000	100,000	225,300
12020502	Court Fines	8,000,000	6,300,000	2,150,236
<b>120206</b>	<b>Sales - General</b>	<b>547,735,000</b>	<b>166,635,000</b>	<b>149,490,744</b>
12020601	Sales Of Journal & Publications	350,000	350,000	2,000
12020603	Sales of Cards	31,389,000	16,959,000	14,619,157
12020604	Sales of Stores / Scraps / Unserviceable Items	300,000	300,000	7,520

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	3,500,000	2,500,000	920,000
12020612	Proceeds from Sales of Drugs And Medications	23,616,000	5,966,000	4,968,333
12020614	Sales of Government Buildings	107,000,000	7,200,000	14,735,032
12020616	Sales of Application Forms	280,230,000	82,960,000	89,829,871
12020623	Advertisement	46,250,000	47,250,000	24,356,331
12020624	Livestock Sales	5,000,000	3,050,000	52,500
12020625	Sales of Buffer Stored Grains	50,000,000	-	-
12020626	Sales of Fertilizer	10†	-	-
12020630	Sales of Women Centre Product and Hire of Equipments	100,000	100,000	-
<b>120207</b>	<b>Earning - General</b>	<b>189,192,000</b>	<b>178,186,000</b>	<b>105,499,206</b>
12020703	Earnings From Hire Of Plants & Equipment	5,200,000	6,800,000	4,179,500
12020707	Earnings from Medical Services	37,050,000	31,000,000	40,883,390
12020710	Earnings from Guest Houses	27,550,000	27,550,000	6,729,500
12020713	Earnings From Library Services	1,000,000	1,000,000	433,000
12020714	Earnings From ICT Services	5,000,000	4,500,000	465,500
12020716	Earnings from Hire of Information Equipment	2,000,000	2,000,000	10,000
12020717	Earning from Shows and Exhibitions	2,300,000	5,300,000	-
12020718	Irrigation Water Charges	1,500,000	1,900,000	-
12020719	Farm Plots and Land Charges	10†	150,000	-
12020720	Hire of Sump Lorry	400,000	500,000	-
12020722	Drug Revolving Fund	24,186,000	21,486,000	7,000,000
12020723	Car Hire / SUV Services	6,150,000	5,000,000	3,209,800
12020724	Catering Services	8,000,000	8,000,000	2,363,621
12020727	Export Free Zone Proceeds	900,000	1,500,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
12020728	Proceeds from Number Plates	20,000,000	15,000,000	12,830,295
12020729	Earning from Parks and Gardens	1,500,000	-	462,600
12020730	Gate Fees	1,956,000	2,000,000	245,000
12020731	Printing Revenue	4,500,000	4,500,000	-
12020732	Airport / Hajj Operation Proceeds	20,000,000	20,000,000	19,702,240
12020733	Earnings from Hall Hire	20,000,000	20,000,000	6,984,760
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>6,320,000</b>	<b>4,800,000</b>	<b>4,851,805</b>
12020801	Rent on Government Quarters	6,000,000	4,800,000	4,851,805
12020803	Rent on Government Buildings	320,000	-	-
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>13,391,085</b>
12020908	Ground Rent and Penalties	15,000,000	15,000,000	13,391,085
12020910	Certificate of Temporary Permit	10†	10†	-
<b>120210</b>	<b>Repayment &amp; Refund (Loans and Advances) - General</b>	<b>1,058,080,000</b>	<b>2,162,000,000</b>	<b>422,888,297</b>
12021002	Motor Vehicle Advances	450,000,000	450,000,000	-
12021003	Bicycle Advances (Principal)	36,000,000	35,000,000	-
12021004	Motor Vehicle Refurbishing Loan	76,900,000	75,000,000	-
12021007	Repayment of Loan to Parastatals	10†	-	30,000,000
12021008	Repayment of Loan on Ox/Bull Loan	10†	10†	-
12021009	Repayment of Motorcycle Loan	102,100,000	100,000,000	-
12021013	Refund Sunderies	7,600,000	2,000,000	3,268,500
12021014	Recovery of Public Funds	380,000,000	1,500,000,000	389,619,797
12021015	Repayment of Owner Occupier	5,480,000	-	-
<b>120212</b>	<b>Interest Earned - General</b>	<b>1,250,000,000</b>	<b>1,521,500,000</b>	<b>911,293,644</b>
12021210	Bank Interest	750,000,000	750,500,000	560,847,987
12021212	Interest on Treasury Bills and Fixed Deposit	500,000,000	771,000,000	350,445,657

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
<b>120213</b>	<b>Reimbursement</b>	<b>29,779,000,000</b>	<b>20,433,000,000</b>	<b>10,062,332,375</b>
12021307	Assistance for Up-keeps of Rehabilitation Centres	4,000,000	4,000,000	-
12021309	Grants & Reimbursement from Local Government	4,255,000,000	2,579,000,000	712,547,636
12021310	Local Government 60% PHCD Staff Cost	1,560,000,000	1,650,000,000	928,374,833
12021311	Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	21,200,000,000	16,200,000,000	8,421,409,906
12021312	Federal Government Grants & Reimbursements	2,760,000,000	-	-
<b>13</b>	<b>AID AND GRANTS - GENERAL</b>	<b>1,437,000,000</b>	<b>4,896,300,000</b>	<b>3,217,565,344</b>
<b>1301</b>	<b>AID AND GRANTS</b>	<b>1,437,000,000</b>	<b>4,896,300,000</b>	<b>3,217,565,344</b>
<b>130103</b>	<b>Domestic Grants</b>	<b>400,000,000</b>	<b>3,240,000,000</b>	<b>2,023,689,567</b>
13010303	Global Education Grants (World Bank)	400,000,000	3,240,000,000	2,023,689,567
<b>130104</b>	<b>Foreign Grants</b>	<b>1,037,000,000</b>	<b>1,656,300,000</b>	<b>1,193,875,777</b>
13010401	Foreign Grants	10†	10†	-
13010402	UNICEF Primary Healthcare Grants	325,000,000	335,000,000	335,227,449
13010403	Sasakawa Global Agricultural Grants	24,000,000	24,000,000	-
13010404	Rural Water Supply & Sanitation Grants	688,000,000	1,297,300,000	858,648,328
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>50,473,000,000</b>	<b>49,273,700,000</b>	<b>28,076,695,517</b>
<b>1401</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	<b>16,160,000,000</b>	<b>10,000,000,000</b>	<b>14,616,492,853</b>
<b>140101</b>	<b>Transfer from Consolidated Revenue Fund to CDF</b>	<b>16,160,000,000</b>	<b>10,000,000,000</b>	<b>14,616,492,853</b>
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	16,160,000,000	10,000,000,000	14,616,492,853
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>29,813,000,000</b>	<b>33,041,700,000</b>	<b>12,119,123,242</b>
<b>140202</b>	<b>Other Capital Receipts</b>	<b>29,813,000,000</b>	<b>33,041,700,000</b>	<b>12,119,123,242</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Revenue Estimates

**Administrative Entity: 317 Jigawa State**

Economic Code	Item Description	Approved Estimates 2019	Approved Estimates 2018	Actual 2018 (Jan - Dec)
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	6,001,500,000	5,173,020,000	5,358,520,757
14020202	Sales of Fixed Assets and Condemned Stores	872,500,000	500,400,000	2,421,000
14020203	Other Capital Receipts to CDF (Receipt from Federal Stabilization)	12,000,000,000	12,600,000,000	-
14020204	Federal Grants for Universal Basic Education	1,455,000,000	4,610,000,000	4,610,000,000
14020205	Federal Tertiary Education Grants	1,425,000,000	1,530,000,000	1,488,727,397
14020206	European Union Water Supply and Sanitation Grants	260,000,000	363,000,000	103,000,000
14020207	European Union Governance Reforms Grants	950,000,000	1,200,000,000	306,037,877
14020208	Federal Grants Water Projects	600,000,000	800,000,000	152,800,000
14020209	World Bank Supported Save One Million Grants	800,000,000	455,000,000	-
14020210	African Development Bank Grants	1,117,000,000	1,700,000,000	31,293,504
14020211	Federal Government SDG Grants	600,000,000	600,000,000	-
14020212	Agency Revenues Transfer to Capital Development	10†	35,000,000	-
14020213	Capital Reimbursements / Capital Loan Repayment	2,500,000,000	2,250,000,000	-
14020214	Programmes Revolving Fund Receipts	1,200,000,000	1,200,000,000	-
14020215	Other Capital Grants (Receipts)	32,000,000	25,280,000	66,322,707
<b>1403</b>	<b>LOANS / BORROWINGS RECEIPT</b>	<b>4,500,000,000</b>	<b>6,232,000,000</b>	<b>1,340,488,272</b>
<b>140302</b>	<b>International Loans/Borrowings</b>	<b>3,500,000,000</b>	<b>4,432,000,000</b>	<b>1,340,488,272</b>
14030206	International Loans/ Borrowings (IFAD)	1,324,000,000	1,700,000,000	947,807,902
14030207	International Loans/ Borrowings (World Bank / IDA)	876,000,000	1,432,000,000	392,680,370
14030208	International Loans/ Borrowings (Islamic Development Bank)	1,300,000,000	1,300,000,000	-



**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Revenue Estimates**

**Administrative Entity: 317 Jigawa State**

<b>Economic Code</b>	<b>Item Description</b>	<b>Approved Estimates 2019</b>	<b>Approved Estimates 2018</b>	<b>Actual 2018 (Jan - Dec)</b>
<b>140303</b>	<b>Domestic Loans / Borrowing Receipt</b>	<b>1,000,000,000</b>	<b>1,800,000,000</b>	<b>-</b>
14030301	Domestic Loans / Borrowings from Financial Institutions	-	1,800,000,000	-
14030305	Federal Mortgage	1,000,000,000	-	-
<b>1407</b>	<b>EXTRA-ORDINARY ITEMS</b>	<b>-</b>	<b>-</b>	<b>591,150</b>
<b>140707</b>	<b>Extraordinary Items</b>	<b>-</b>	<b>-</b>	<b>591,150</b>
14070702	Unspecified Revenue	-	-	591,150