

Jigawa State Government of Nigeria

Estimates Details

Revenue Estimates

Administrative Entity: 317 Jigawa State

Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
1	Revenue	298,140,000,000	185,075,000,000	126,764,878,800
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) - GENERAL	107,500,000,000	81,571,000,000	55,474,981,072
1101	Statutory Allocation	107,500,000,000	81,571,000,000	55,474,981,072
110101	Government Share of FAAC (Statutory Revenue)	40,000,000,000	46,000,000,000	22,230,409,154
11010101	Statutory Allocation	40,000,000,000	46,000,000,000	22,230,409,154
110102	GOVERNMENT SHARE OF VAT	45,000,000,000	30,000,000,000	23,536,802,554
11010201	Share of VAT	45,000,000,000	30,000,000,000	23,536,802,554
110103	Government Share of Excess Crude	2,000,000,000	3,000,000,000	-
11010301	Excess Crude Oil Revenue	2,000,000,000	3,000,000,000	-
110104	Other Federally Collected Revenue	20,500,000,000	2,571,000,000	9,707,769,364
11010403	Forex Equalisation	3,000,000,000	160,000,000	1,267,455,769
11010404	Exchange Gain	10,000,000,000	130,000,000	4,755,815,914
11010405	Share of Solid Minerals	200,000,000	158,000,000	113,457,379
11010410	Refund of Excess Bank Charges from Federation Account	100,000,000	123,000,000	115,014,111
11010411	Non-Oil Revenue Receipts	2,000,000,000	2,000,000,000	1,027,459,386
11010412	Non-Mineral Revenue Receipts	200,000,000	-	-
11010413	Electronic Money Transfer	3,500,000,000	-	1,428,566,805
11010414	Refund From PHCN	1,500,000,000	-	1,000,000,000
12	Independent Revenue - General	91,225,000,000	55,489,460,000	17,039,282,680
1201	TAX REVENUE	42,143,130,000	5,656,170,000	5,368,675,793
120101	Independent Revenue - General	42,064,720,000	5,483,760,000	5,341,207,794
12010101	Pay-As-You-Earn (Public Sector)	7,200,000,000	3,500,000,000	4,798,471,048
12010104	Stamp Duty	30,001,000,000	1,201,000,000	300,000
12010112	Pay-As-You-Earn (Non-Public-Sector)	600,000,000	500,000,000	396,013,085
12010113	Withholding Tax On Bank Deposit	120,000,000	100,000,000	34,351,976

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12010114	Withholding Tax on Non-Limited Liability Company/Contractors	158,000,000	146,760,000	73,490,709
12010115	Tax for Feeding from Contractors	185,720,000	36,000,000	38,580,976
12010116	Corporate Social Responsibility Contribution	3,800,000,000	-	-
120104	Withholding Tax - General	16,410,000	5,410,000	13,148,681
12010401	Withholding Tax on Dividend	4,000,000	2,000,000	3,379,249
12010402	Withholding Tax on Rent	12,000,000	3,000,000	9,647,519
12010405	Withholding Tax on Contracts	410,000	410,000	121,913
120105	Direct Assessment	22,000,000	20,000,000	14,319,318
12010501	Direct Assessment Tax	22,000,000	20,000,000	14,319,318
120106	Other Taxes	40,000,000	147,000,000	-
12010601	Property Tax	40,000,000	143,000,000	-
12010603	Development Levy	-	4,000,000	-
1202	NON-TAX REVENUE	49,081,870,000	49,833,290,000	11,670,606,887
120201	Licenses	132,812,000	121,562,000	15,590,596
12020109	Registration of Voluntary Organization	862,000	962,000	180,000
12020116	Cattle Dealer Licenses	2,000,000	2,000,000	-
12020119	Fishing Permits	150,000	5,000,000	30,000
12020122	Produce Buying Licenses	10,000,000	10,000,000	-
12020132	Motor Vehicle Licenses	16,000,000	15,000,000	4,411,000
12020133	Drivers' Licenses	20,000,000	15,000,000	8,476,746
12020134	Patent Medicine & Drug Stores Licenses	6,500,000	6,500,000	-
12020135	Private School Licenses	3,500,000	-	200,000
12020136	Health Facilities Licenses	-	1,800,000	-
12020138	Forestry / Timber Licence	200,000	200,000	-
12020141	Hide and Skin Buyers License	1,500,000	1,500,000	35,000
12020145	Licence Renewal of Private Hospitals/ Clinics	10,000,000	10,500,000	1,510,000

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12020146	Fire Safety Licence	5,000,000	1,000,000	404,000
12020147	Licence of Hotels and Restaurants	5,000,000	1,000,000	50,000
12020154	Inspection Fees Stores	2,000,000	1,000,000	293,850
12020157	Wild Animals Trophy License	100,000	100,000	-
12020158	Mining Activities Licence	50,000,000	50,000,000	-
120204	Fees - General	3,670,780,000	2,421,550,000	1,674,744,292
12020402	Mislleneous Road Traffic Registration Fees	200,000	200,000	-
12020405	Student Bonding/Accommodation Fees	34,700,000	26,125,000	10,891,594
12020415	Trade Testing Fees	500,000	500,000	186,000
12020417	Contractor Registration Fees	5,000,000	3,000,000	4,740,000
12020420	Pilgrims Welfare Fees	3,000,000	3,000,000	4,650,000
12020426	Court Summons Fees	10,200,000	10,200,000	4,596,049
12020427	Tender Fees	242,235,000	99,310,000	53,291,655
12020437	Deeds Registration Fees	5,000,000	6,000,000	445,000
12020438	Survey / Planning / Building Fees	50,000,000	5,000,000	571,000
12020441	Laboratory Fees	348,584,000	301,701,000	218,915,270
12020445	Change Of Ownership Fees	30,000,000	12,000,000	1,966,507
12020447	Land Use Fees	35,000,000	20,000,000	735,000
12020448	Development Levies	180,550,000	18,550,000	4,871,660
12020449	Business/Trade Operating Fees	19,150,000	19,920,000	10,478,146
12020452	School/ Tuition/ Examination Fees	285,914,000	252,186,000	85,175,437
12020453	Applications Fees	10,650,000	28,950,000	2,817,514
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	518,634,000	433,140,000	169,512,629
12020456	School/ Tuition/ Regisration / Examination	455,146,000	368,285,000	288,802,158
12020458	Unity/Staff/Other School Fees/Levies	6,000,000	1,000,000	5,323,000
12020462	Publication Fees	-	1,000,000	-
12020463	Hospital Service Registration Fees	400,000	320,000	102,300

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12020464	Hospital Service Charges	190,175,000	108,722,000	123,692,781
12020466	Indigenship Registration Fees	100,000,000	-	-
12020467	Training Fees	328,400,000	15,000,000	-
12020470	Hide and Skin inspection charges	691,000	691,000	7,000
12020471	Private School Registration	8,500,000	10,300,000	1,800,000
12020472	Certificate of Road Worthness	1,200,000	3,500,000	750,000
12020473	Non refundable land application fees	15,000,000	7,000,000	2,680,970
12020475	Heavy Duty Permit	2,000,000	2,300,000	1,250,000
12020477	Registration of Audit and Accounting Firm	750,000	700,000	585,000
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	1,500,000	2,000,000	-
12020483	Certificate of Occupancy	100,000,000	180,000,000	10,627,352
12020484	Registration of Private Medical Institutions	5,000,000	3,600,000	665,000
12020485	Consultancy Services Fees	20,500,000	15,050,000	2,844,752
12020487	Layout Designment Fees	12,000,000	10,000,000	700,000
12020491	Water Legalization Fees	4,000,000	7,000,000	1,144,500
12020492	Water Charges	32,000,000	30,100,000	17,690,068
12020493	Auto Mechanic Registration Fees	200,000	200,000	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	101,000,000	63,000,000	207,000,000
12020495	Passenger Manifest and Way Bill	7,000,000	2,000,000	6,039,750
12020497	Vetting of Contract Agreement	500,000,000	350,000,000	429,196,200
120205	Fines - General	9,950,000	9,950,000	2,505,236
12020501	Fines / Panalties	550,000	550,000	-
12020502	Court Fines	9,400,000	9,400,000	2,505,236
120206	Sales - General	1,845,485,000	1,373,695,000	590,844,856
12020601	Sales Of Journal & Publications	340,000	540,000	415,500
12020602	Sales of Books	-	100,000	-
12020603	Sales of Cards	43,430,000	46,183,000	23,977,708

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12020604	Sales of Stores / Scraps / Unserviceable Items	2,500,000	1,000,000	-
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	15,000,000	800,000	-
12020612	Proceeds from Sales of Drugs And Medications	871,941,000	733,341,000	498,915,737
12020614	Sales of Government Buildings	140,000,000	190,000,000	-
12020616	Sales of Application Forms	254,724,000	135,281,000	48,591,369
12020623	Advertisement	70,250,000	65,250,000	18,428,000
12020624	Livestock Sales	1,000,000	1,000,000	316,542
12020625	Sales of Buffer Stored Grains	400,000,000	-	-
12020628	Sales of Condemned stores and Vehicles	46,000,000	200,000,000	-
12020630	Sales of Women Centre Product and Hire of Equipments	300,000	200,000	200,000
120207	Earning - General	961,265,000	819,183,000	184,710,269
12020701	Earnings From Consultancy Services	5,000,000	4,500,000	3,350,000
12020703	Earnings From Hire Of Plants & Equipment	1,000,000	2,500,000	368,000
12020705	Earnings From The Use Of Govt. Halls	500,000	-	-
12020707	Earnings from Medical Services	150,475,000	199,188,000	21,062,470
12020710	Earnings from Guest Houses	88,300,000	46,080,000	18,261,150
12020713	Earnings From Library Services	2,000,000	1,000,000	168,000
12020714	Earnings From ICT Services	86,700,000	6,500,000	1,998,665
12020716	Earnings from Hire of Information Equipment	500,000	500,000	7,000
12020717	Earning from Shows and Exhibitions	150,000	150,000	100,000
12020718	Irrigation Water Charges	5,000,000	5,000,000	178,000
12020719	Farm Plots and Land Charges	400,000	400,000	-
12020720	Hire of Sump Lorry	300,000	300,000	100,000
12020722	Drug Revolving Fund	288,600,000	286,700,000	63,521,632
12020723	Car Hire / SUV Services	6,000,000	6,000,000	3,928,958

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12020724	Catering Services	81,500,000	73,000,000	41,196,751
12020727	Export Free Zone Proceeds	-	5,000,000	-
12020728	Proceeds from Number Plates	52,000,000	51,425,000	6,503,843
12020729	Earning from Parks and Gardens	1,500,000	1,600,000	-
12020730	Gate Fees	20,840,000	20,840,000	569,000
12020731	Printing Revenue	5,000,000	3,500,000	484,800
12020732	Airport / Hajj Operation Proceeds	135,000,000	75,000,000	13,000,000
12020733	Earnings from Hall Hire	29,000,000	29,000,000	9,912,000
12020734	Waste Disposal	1,000,000	1,000,000	-
12020735	Earnings from Soil Test Fees	500,000	-	-
120208	Rent on Government Buildings - General	18,000,000	120,000,000	5,140,500
12020801	Rent on Government Quarters	10,000,000	110,000,000	4,000,500
12020803	Rent on Government Buildings	8,000,000	10,000,000	1,140,000
120209	Rent on Land & Others - General	150,000,000	124,000,000	11,382,317
12020901	Rent on Government Land	50,000,000	10,000,000	-
12020908	Ground Rent and Penalties	100,000,000	114,000,000	11,382,317
120210	Repayment & Refund (Loans and Advances) - General	3,957,000,000	4,093,973,000	865,797,627
12021004	Repayment of Refurbishing Loan	70,000,000	85,000,000	35,200,000
12021006	Refunds	5,000,000	3,013,000,000	4,512,400
12021007	Repayment of Loan to Parastatals	2,500,000,000	-	-
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	200,000,000	200,000,000	49,803,297
12021010	Repayment of Bicycle Loan	5,000,000	15,973,000	3,600,000
12021015	Repayment of Owner Occupier	60,000,000	60,000,000	19,330,200
12021017	Repayment of Motor Vehicle Loan	1,100,000,000	720,000,000	746,001,729
12021018	Repayment of Professional Advances	17,000,000	-	7,350,000
120212	Interest Earned - General	60,000,000	700,000,000	27,945,205
12021210	Bank Interest	10,000,000	-	-

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12021212	Interest on Treasury Bills and Fixed Deposit	50,000,000	700,000,000	27,945,205
120213	Reimbursement	38,276,578,000	40,049,377,000	8,291,945,989
12021302	Audit Fees	1,200,000	1,200,000	150,000
12021307	Assistance for Up-keeps of Rehabilitation Centres	336,000	336,000	-
12021309	Grants & Reimbursement from Local Government	11,337,042,000	7,441,841,000	5,283,262,101
12021310	Local Government PHCD Staff Cost	3,301,000,000	5,106,000,000	-
12021311	Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	21,500,000,000	20,170,000,000	-
12021312	Federal Government Grants & Reimbursements	2,000,000,000	7,250,000,000	2,948,533,888
12021313	Students Fees Subsidy Grants	137,000,000	80,000,000	60,000,000
13	AID AND GRANTS - GENERAL	40,180,000,000	8,591,000,000	11,593,091,277
1301	AID AND GRANTS	40,180,000,000	8,591,000,000	11,593,091,277
130103	Domestic Grants	32,898,000,000	7,579,000,000	10,196,188,703
13010305	Global Education Grants (World Bank - BESDA Project)	101	4,500,000,000	-
13010307	Basic Healthcare Provision Fund Receipts	2,248,000,000	1,285,000,000	1,696,644,046
13010308	APPEALS Project Grants	500,000,000	500,000,000	-
13010309	Ecological Funds	1,500,000,000	644,000,000	1,499,544,657
13010310	World Bank Nigeria for Women Project	650,000,000	650,000,000	-
13010311	Infrastructural Support Grant	28,000,000,000	-	7,000,000,000
130104	Foreign Grants	7,282,000,000	1,012,000,000	1,396,902,574
13010402	UNICEF Primary Healthcare Grants	600,000,000	330,000,000	534,159,862
13010403	Sasakawa Global Agricultural Grants	12,000,000	12,000,000	3,397,601
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	670,000,000	670,000,000	859,345,111
13010406	Adolescent Girls Initiative for Learning & Empowerment (AGILE) -World	6,000,000,000	-	-

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14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	59,235,000,000	39,423,540,000	42,657,523,771
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	17,602,000,000	15,604,000,000	34,116,890,679
140101	Transfer from Consolidated Revenue Fund to CDF	17,602,000,000	15,604,000,000	34,116,890,679
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	17,602,000,000	15,604,000,000	34,116,890,679
1402	OTHER CAPITAL RECEIPTS	37,853,000,000	22,919,540,000	8,540,633,093
140202	Other Capital Receipts	37,853,000,000	22,919,540,000	8,540,633,093
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	16,349,000,000	4,899,000,000	3,195,372,580
14020204	Federal Grants for Universal Basic Education	2,581,000,000	1,760,400,000	602,226,177
14020205	Federal Tertiary Education Grants	5,948,000,000	3,820,940,000	2,293,209,333
14020208	Federal Grants Water Projects	220,000,000	15,600,000	-
14020209	World Bank Supported Save One Million Grants	-	10t	-
14020210	African Development Bank Grants	1,444,000,000	2,410,000,000	148,090,503
14020211	Federal Government SDG Grants	250,000,000	150,000,000	-
14020215	Other Capital Grants (Receipts)	921,000,000	265,600,000	48,000,000
14020216	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	5,235,000,000	4,370,000,000	1,451,660,000
14020217	Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL)	4,300,000,000	4,300,000,000	802,074,500
14020218	COVID-19 Emergency Preparedness Response Health Grants	605,000,000	928,000,000	-
1403	LOANS / BORROWINGS RECEIPT	3,780,000,000	900,000,000	-
140302	International Loans/Borrowings	3,780,000,000	900,000,000	-
14030208	International Loans/ Borrowings (Islamic Development Bank)	780,000,000	400,000,000	-

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14030209	World Bank Supported RAMP	2,000,000,000	500,000,000	-
14030210	World Bank Loan for SABER Programme	1,000,000,000	-	-
140303	Domestic Loans / Borrowing Receipt	-	10t	-
14030302	Domestic Loans / Borrowings from Other Government Entities	-	10t	-