

Jigawa State Government of Nigeria

Revenue Estimates Details

CRF Receipts

Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
1	Revenue		199,225,000,000	294,572,658,635	378,782,500,000	
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) - GENERAL		107,500,000,000	141,722,105,568	238,100,000,000	
1101	Statutory Allocation		107,500,000,000	141,722,105,568	238,100,000,000	
110101	Government Share of FAAC (Statutory Revenue)		40,000,000,000	9,896,941,649	34,000,000,000	
11010101	Statutory Allocation	Ministry of Finance	40,000,000,000	9,896,941,649	34,000,000,000	
110102	GOVERNMENT SHARE OF VAT		45,000,000,000	46,483,365,908	80,000,000,000	
11010201	Share of VAT	Ministry of Finance	45,000,000,000	46,483,365,908	80,000,000,000	
110103	Government Share of Excess Crude		2,000,000,000	-	2,000,000,000	
11010301	Excess Crude Oil Revenue	Ministry of Finance	2,000,000,000	-	2,000,000,000	
110104	Other Federally Collected Revenue		20,500,000,000	85,341,798,011	122,100,000,000	
11010403	Forex Equalisation	Ministry of Finance	3,000,000,000	-	3,000,000,000	
11010404	Exchange Gain	Ministry of Finance	10,000,000,000	23,559,635,002	35,000,000,000	
11010405	Share of Solid Minerals	Ministry of Finance	200,000,000	97,085,866	200,000,000	
11010410	Refund of Excess Bank Charges from Federation Account	Ministry of Finance	100,000,000	-	100,000,000	
11010411	Non-Oil Revenue Receipts	Ministry of Finance	2,000,000,000	1,533,521,475	2,300,000,000	
11010412	Non-Mineral Revenue Receipts	Ministry of Finance	200,000,000	-	-	
11010413	Electronic Money Transfer	Ministry of Finance	3,500,000,000	1,606,358,742	24,000,000,000	
11010414	Refund From PHCN	Ministry of Finance	1,500,000,000	-	1,500,000,000	
11010416	Value Consideration and Non Valuables	Ministry of Finance	-	4,545,196,926	6,000,000,000	
11010417	Signature Bonus	Ministry of Finance	-	54,000,000,000	50,000,000,000	

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12	Independent Revenue - General		91,725,000,000	152,850,553,067	140,682,500,000	
1201	TAX REVENUE		42,143,130,000	15,206,592,578	26,195,446,000	
120101	Independent Revenue - General		42,064,720,000	15,171,986,900	25,610,400,000	
12010101	Pay-As-You-Earn (Public Sector)	State Internal Revenue Service	7,200,000,000	2,086,776,239	4,200,000,000	
12010104	Stamp Duty	Ministry of Finance	30,000,000,000	9,984,836,127	10,000,000,000	
12010104	Stamp Duty	State Internal Revenue Service	1,000,000	-	-	
12010112	Pay-As-You-Earn (Non-Public-Sector)	State Internal Revenue Service	600,000,000	567,051,418	800,000,000	
12010113	Withholding Tax On Bank Deposit	State Internal Revenue Service	120,000,000	120,764,154	200,000,000	
12010114	Withholding Tax on Non-Limited Liability Company/ Contractors	State Internal Revenue Service	130,000,000	46,650,276	100,000,000	
12010114	Withholding Tax on Non-Limited Liability Company/ Contractors	Rural Electricity Board	28,000,000	30,324,400	48,000,000	
12010115	Tax for Feeding from Contractors	Ministry of Basic Education	720,000	-	200,000	
12010115	Tax for Feeding from Contractors	Ministry of Higher Education, Science & Technology	185,000,000	38,678,102	197,000,000	
12010116	Corporate Social Responsibility Contribution	Ministry of Finance	3,800,000,000	2,296,906,185	10,065,200,000	
120104	Withholding Tax - General		16,410,000	17,513,444	34,046,000	
12010401	Withholding Tax on Dividend	State Internal Revenue Service	4,000,000	5,250,014	15,000,000	
12010402	Withholding Tax on Rent	State Internal Revenue Service	12,000,000	11,968,063	18,636,000	

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12010405	Withholding Tax on Contracts	Due Process & Project Monitoring Bureau	410,000	295,368	410,000	
120105	Direct Assessment		22,000,000	17,092,233	50,000,000	
12010501	Direct Assessment Tax	State Internal Revenue Service	22,000,000	17,092,233	50,000,000	
120106	Other Taxes		40,000,000	-	501,000,000	
12010601	Property Tax	Ministry of Land , Housing, Urban Development & Regional Planning	40,000,000	-	500,000,000	
12010605	Consumption Tax	State Internal Revenue Service	-	-	1,000,000	
1202	NON-TAX REVENUE		49,581,870,000	137,643,960,490	114,487,054,000	
120201	Licenses		132,812,000	49,427,955	201,312,000	
12020109	Registration of Voluntary Organization	Ministry of Commerce, Industries and Co-operatives	200,000	2,592,000	8,000,000	
12020109	Registration of Voluntary Organization	Ministry of Information Youths, Sports and Culture	162,000	30,000	162,000	
12020109	Registration of Voluntary Organization	Ministry Of Local Government	500,000	36,000	500,000	
12020116	Cattle Dealer Licenses	Ministry of Agriculture & Natural Resources	2,000,000	-	3,000,000	
12020119	Fishing Permits	Ministry of Agriculture & Natural Resources	150,000	90,000	1,000,000	
12020122	Produce Buying Licenses	Ministry of Agriculture & Natural Resources	10,000,000	-	17,000,000	
12020132	Motor Vehicle Licenses	State Internal Revenue Service	16,000,000	19,620,000	50,000,000	

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12020133	Drivers' Licenses	State Internal Revenue Service	20,000,000	19,951,955	30,000,000	
12020134	Patent Medicine & Drug Stores Licenses	Ministry of Health	6,500,000	100,000	6,500,000	
12020135	Private School Licenses	Ministry of Basic Education	-	-	10,000,000	
12020135	Private School Licenses	Ministry of Higher Education, Science & Technology	3,500,000	1,135,000	4,000,000	
12020138	Forestry / Timber Licence	Ministry of Environment and Climate Change	200,000	3,000,000	200,000	
12020141	Hide and Skin Buyers License	Ministry of Agriculture & Natural Resources	1,500,000	45,000	1,500,000	
12020145	Licence Renewal of Private Hospitals/ Clinics	Ministry of Health	10,000,000	1,390,000	6,350,000	
12020146	Fire Safety Licence	Fire Service Directorate	5,000,000	588,000	5,000,000	
12020147	Licence of Hotels and Restaurants	Ministry of Commerce, Industries and Co-operatives	5,000,000	130,000	6,000,000	
12020154	Inspection Fees Stores	Jigawa State Environmental Protection Agency (JISEPA)	2,000,000	470,000	2,000,000	
12020157	Wild Animals Trophy License	Ministry of Environment and Climate Change	100,000	250,000	100,000	
12020158	Mining Activities Licence	Mineral Resources Development Agency	50,000,000	-	50,000,000	
120204	Fees - General		3,670,780,000	1,482,025,096	5,247,276,000	
12020402	Mislleneous Road Traffic Registration Fees	State Internal Revenue Service	200,000	-	-	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020405	Student Bonding/ Accommodation Fees	Jigawa State College of Education	28,700,000	25,291,594	29,900,000	
12020405	Student Bonding/ Accommodation Fees	Jigawa State College of Education and Legal Studies	6,000,000	4,352,000	6,000,000	
12020415	Trade Testing Fees	Ministry of Power and Energy	-	-	500,000	
12020415	Trade Testing Fees	Ministry of Works & Transport	500,000	500,000	1,000,000	
12020417	Contractor Registration Fees	Due Process & Project Monitoring Bureau	5,000,000	3,270,000	5,000,000	
12020420	Pilgrims Welfare Fees	Pilgrim Welfare Agency	3,000,000	52,209,395	3,000,000	
12020426	Court Summons Fees	High Court of Justice	1,200,000	1,255,000	1,700,000	
12020426	Court Summons Fees	Sharia Court of Appeal	9,000,000	4,910,765	9,000,000	
12020427	Tender Fees	Government House	2,000,000	-	3,000,000	
12020427	Tender Fees	Administration & Finance Directorate	2,500,000	-	2,000,000	
12020427	Tender Fees	Chieftaincy & Religious Affairs Department	10,000,000	3,500,000	3,500,000	
12020427	Tender Fees	Council Affairs Department	32,000,000	-	1,000,000,000	
12020427	Tender Fees	Jigawa State Agricultural Research Institute	-	8,056,000	20,000,000	
12020427	Tender Fees	Office of the Head of State Civil Service	150,000	129,000	700,000	
12020427	Tender Fees	Manpower Development Institute	500,000	-	500,000	

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12020427	Tender Fees	Directorate of Local Government Audit	51,000	-	60,000	
12020427	Tender Fees	Ministry of Agriculture & Natural Resources	50,000	-	4,000,000	
12020427	Tender Fees	Ministry of Commerce, Industries and Co-operatives	-	-	2,000,000	
12020427	Tender Fees	Mineral Resources Development Agency	50,000	-	50,000	
12020427	Tender Fees	Jigawa State Agency for Youth Empowerment and Employment	100,000,000	1,250,000	1,500,000	
12020427	Tender Fees	Ministry of Power and Energy	-	-	2,000,000	
12020427	Tender Fees	Rural Electricity Board	1,200,000	590,000	1,000,000	
12020427	Tender Fees	Ministry of Works & Transport	12,000,000	73,000,000	50,000,000	
12020427	Tender Fees	Jigawa Roads Maintenance Agency	500,000	-	8,000,000	
12020427	Tender Fees	Ministry of Water Resources	1,260,000	900,000	1,300,000	
12020427	Tender Fees	Jigawa state Water Board	-	-	5,000,000	
12020427	Tender Fees	Rural Water Supply and Sanitation Agency	6,000,000	5,160,000	6,000,000	
12020427	Tender Fees	Small Town Water Supply Agency	4,000,000	3,960,000	6,000,000	
12020427	Tender Fees	High Court of Justice	400,000	50,000	500,000	

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12020427	Tender Fees	Sharia Court of Appeal	1,000,000	150,000	1,000,000	
12020427	Tender Fees	Ministry of Basic Education	1,424,000	5,217,015	200,000	
12020427	Tender Fees	State Universal Basic Education Board (SUBEB)	25,850,000	8,075,000	25,250,000	
12020427	Tender Fees	Jigawa State Agency for Nomadic Education	1,000,000	375,000	1,000,000	
12020427	Tender Fees	Agency for Mass Education	150,000	100,000	150,000	
12020427	Tender Fees	Ministry of Higher Education, Science & Technology	-	1,600,000	3,500,000	
12020427	Tender Fees	Science & Technical Education Board	1,000,000	1,110,000	1,150,000	
12020427	Tender Fees	Islamic Education Bureau	500,000	500,000	1,000,000	
12020427	Tender Fees	Sule Lamido University	600,000	137,500	600,000	
12020427	Tender Fees	Jigawa State Polytechnic	20,000,000	500,000	500,000	
12020427	Tender Fees	Binyaminu Usman Polytechnic, Hadejia	350,000	90,000	350,000	
12020427	Tender Fees	Jigawa State Polytechnic for Information and Communication Technology	700,000	-	1,000,000	
12020427	Tender Fees	Jigawa State College of Education	10,000,000	6,000,000	10,500,000	
12020427	Tender Fees	Jigawa State College of Education and Legal Studies	300,000	-	330,000	

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12020427	Tender Fees	Jigawa State College of Remedial Studies	1,000,000	1,050,000	2,000,000	
12020427	Tender Fees	Ministry of Health	4,500,000	9,500,000	150,000,000	
12020427	Tender Fees	Primary Health Care Development Agency	-	9,500,000	5,000,000	
12020427	Tender Fees	Ministry of Information Youths, Sports and Culture	200,000	-	200,000	
12020427	Tender Fees	Ministry of Environment and Climate Change	500,000	700,000	5,000,000	
12020427	Tender Fees	Jigawa State Environmental Protection Agency (JISEPA)	-	470,000	2,000,000	
12020427	Tender Fees	Ministry Of Local Government	500,000	27,480,300	52,000,000	
12020437	Deeds Registration Fees	Ministry of Land , Housing, Urban Development & Regional Planning	5,000,000	335,000	5,000,000	
12020438	Survey / Planning / Building Fees	Ministry of Land , Housing, Urban Development & Regional Planning	50,000,000	2,364,000	50,000,000	
12020441	Laboratory Fees	Jigawa State Agricultural Research Institute	1,000,000	-	1,000,000	
12020441	Laboratory Fees	Babura General Hospital	40,000,000	13,505,500	20,000,000	
12020441	Laboratory Fees	Birnin Kudu General Hospital	30,200,000	18,210,400	30,000,000	
12020441	Laboratory Fees	Birniwa General Hospital	30,000,000	12,406,501	25,600,000	

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12020441	Laboratory Fees	Dutse General Hospital	35,000,000	30,000,000	66,000,000	
12020441	Laboratory Fees	Gumel General Hospital	25,000,000	8,279,566	25,000,000	
12020441	Laboratory Fees	Gwaram Cottage Hospital	29,000,000	19,436,337	29,100,000	
12020441	Laboratory Fees	Hadejia General Hospital	40,000,000	26,666,666	40,000,000	
12020441	Laboratory Fees	Hadejia Tuberculosis and Leprosy Hospital	-	185,000	750,000	
12020441	Laboratory Fees	Jahun General Hospital	30,000,000	15,438,090	30,000,000	
12020441	Laboratory Fees	Kafin Hausa (Bulangu) Cottage Hospital	7,384,000	6,247,100	8,000,000	
12020441	Laboratory Fees	Kafin Hausa General Hospital	15,000,000	7,775,010	15,000,000	
12020441	Laboratory Fees	Kazaure General Hospital	46,000,000	30,850,567	50,000,000	
12020441	Laboratory Fees	Ringim General Hospital	20,000,000	15,776,300	22,000,000	
12020445	Change Of Ownership Fees	Jigawa State Housing Authority	30,000,000	1,235,960	20,000,000	
12020447	Land Use Fees	Ministry of Land , Housing, Urban Development & Regional Planning	5,000,000	1,255,000	5,000,000	
12020447	Land Use Fees	Urban Development Board	30,000,000	1,350,000	30,000,000	
12020448	Development Levies	Mineral Resources Development Agency	550,000	-	550,000	
12020448	Development Levies	Jigawa State Housing Authority	150,000,000	7,780,976	200,000,000	

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12020448	Development Levies	Urban Development Board	30,000,000	4,160,000	50,000,000	
12020449	Business/Trade Operating Fees	Ministry of Commerce, Industries and Co-operatives	9,000,000	2,265,000	9,000,000	
12020449	Business/Trade Operating Fees	Sule Lamido University	10,000,000	8,707,585	12,000,000	
12020449	Business/Trade Operating Fees	Jigawa State College of Education and Legal Studies	150,000	-	250,000	
12020452	School/ Tuition/ Examination Fees	Sule Lamido University	6,250,000	14,566,935	202,250,000	
12020452	School/ Tuition/ Examination Fees	Jigawa State Polytechnic for Information and Communication Technology	111,650,000	34,938,453	61,590,000	
12020452	School/ Tuition/ Examination Fees	Jigawa State College of Education and Legal Studies	136,000,000	77,508,201	148,070,000	
12020452	School/ Tuition/ Examination Fees	College of Nursing Science Hadejia	12,000,000	8,240,314	31,373,000	
12020452	School/ Tuition/ Examination Fees	College of Nursing Science Babura	20,015,000	-	29,457,000	
12020453	Applications Fees	State Independent Electoral Commission	-	-	681,000	
12020453	Applications Fees	Ministry of Basic Education	200,000	375,000	15,000,000	
12020453	Applications Fees	State Universal Basic Education Board (SUBEB)	850,000	35,500	850,000	
12020453	Applications Fees	Science & Technical Education Board	100,000	-	-	
12020453	Applications Fees	Jigawa State Polytechnic	6,000,000	14,271,020	10,000,000	

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12020453	Applications Fees	Jigawa State College of Education and Legal Studies	9,500,000	3,850,000	9,900,000	
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	Dutse Model / Capital School	228,000,000	-	-	
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	Sule Lamido University	245,000,000	28,000,000	40,000,000	
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	Jigawa State Polytechnic	3,000,000	6,000,000	5,040,000	
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	Ministry of Health	5,000,000	8,708,000	9,000,000	
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	College of Nursing Science Birnin Kudu	37,634,000	16,756,660	39,140,000	
12020456	School/ Tuition/ Regisration / Examination	Dutse Model / Capital School	-	199,856,670	290,782,000	
12020456	School/ Tuition/ Regisration / Examination	Jigawa State Polytechnic	130,500,000	150,858,921	154,500,000	
12020456	School/ Tuition/ Regisration / Examination	Binyaminu Usman Polytechnic, Hadejia	50,000,000	37,416,340	75,000,000	
12020456	School/ Tuition/ Regisration / Examination	Jigawa State Polytechnic for Information and Communication Technology	68,546,000	17,458,816	33,000,000	
12020456	School/ Tuition/ Regisration / Examination	Jigawa State College of Education	90,000,000	50,280,103	90,878,000	
12020456	School/ Tuition/ Regisration / Examination	Jigawa State College of Remedial Studies	66,100,000	16,100,000	70,000,000	

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12020456	School/ Tuition/ Regisration / Examination	College of Health Science and Technology Jahun	50,000,000	22,971,000	60,000,000	
12020463	Hospital Service Registration Fees	Jahun General Hospital	400,000	319,170	500,000	
12020464	Hospital Service Charges	Babura General Hospital	6,000,000	4,837,930	8,500,000	
12020464	Hospital Service Charges	Birnin Kudu General Hospital	6,125,000	4,001,750	7,000,000	
12020464	Hospital Service Charges	Birniwa General Hospital	8,500,000	7,325,860	14,500,000	
12020464	Hospital Service Charges	Dutse General Hospital	22,000,000	10,000,000	30,000,000	
12020464	Hospital Service Charges	Gumel General Hospital	19,000,000	7,983,225	19,000,000	
12020464	Hospital Service Charges	Gwaram Cottage Hospital	21,000,000	7,631,654	21,000,000	
12020464	Hospital Service Charges	Hadejia General Hospital	49,000,000	32,666,666	50,000,000	
12020464	Hospital Service Charges	Jahun General Hospital	13,000,000	12,223,900	20,000,000	
12020464	Hospital Service Charges	Kafin Hausa General Hospital	350,000	-	700,000	
12020464	Hospital Service Charges	Kazaure General Hospital	41,000,000	25,331,130	45,000,000	
12020464	Hospital Service Charges	Kazaure Psychiatric Hospital	1,200,000	1,200,000	1,200,000	
12020464	Hospital Service Charges	Ringim General Hospital	3,000,000	2,812,100	3,700,000	
12020466	Indigenship Registration Fees	Jlgawa State Residents Identity Management Agency (JISRIMA)	100,000,000	-	100,000,000	

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12020467	Training Fees	Manpower Development Institute	328,400,000	4,050,000	50,000,000	
12020470	Hide and Skin inspection charges	Ministry of Agriculture & Natural Resources	691,000	42,000	1,000,000	
12020471	Private School Registration	State Universal Basic Education Board (SUBEB)	5,000,000	-	5,000,000	
12020471	Private School Registration	Ministry of Higher Education, Science & Technology	3,500,000	210,000	600,000	
12020472	Certificate of Road Worthness	Ministry of Works & Transport	1,200,000	700,000	2,000,000	
12020473	Non refundable land application fees	Ministry of Land , Housing, Urban Development & Regional Planning	15,000,000	4,897,000	50,000,000	
12020475	Heavy Duty Permit	Ministry of Works & Transport	2,000,000	260,000	2,000,000	
12020477	Registration of Audit and Accounting Firm	Office of the Auditor General	750,000	585,000	675,000	
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	State Internal Revenue Service	1,500,000	1,176,500	5,000,000	
12020483	Certificate of Occupancy	Ministry of Land , Housing, Urban Development & Regional Planning	100,000,000	688,556	100,000,000	
12020484	Registration of Private Medical Institutions	Ministry of Health	5,000,000	2,550,000	5,000,000	
12020485	Consultancy Services Fees	Jigawa State Agricultural Research Institute	500,000	-	700,000	
12020485	Consultancy Services Fees	Binyaminu Usman Polytechnic, Hadejia	10,000,000	5,883,836	18,000,000	

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12020485	Consultancy Services Fees	Jigawa State Polytechnic for Information and Communication Technology	10,000,000	16,845,300	25,000,000	
12020487	Layout Designment Fees	Urban Development Board	12,000,000	500,000	10,000,000	
12020491	Water Legalization Fees	Small Town Water Supply Agency	4,000,000	1,563,000	6,000,000	
12020492	Water Charges	Jigawa state Water Board	32,000,000	22,644,249	50,000,000	
12020493	Auto Mechanic Registration Fees	State Internal Revenue Service	200,000	157,000	500,000	
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	State Internal Revenue Service	1,000,000	785,100	3,000,000	
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	Urban Development Board	100,000,000	10,021,000	25,000,000	
12020495	Passenger Manifest and Way Bill	State Internal Revenue Service	7,000,000	4,776,000	10,000,000	
12020497	Vetting of Contract Agreement	Ministry of Justice	500,000,000	83,996,109	1,000,000,000	
120205	Fines - General		9,950,000	2,892,553	10,950,000	
12020501	Fines / Panalties	Sule Lamido University	100,000	438,450	700,000	
12020501	Fines / Panalties	Jigawa State College of Education and Legal Studies	450,000	-	450,000	
12020502	Court Fines	High Court of Justice	9,400,000	2,454,103	9,800,000	
120206	Sales - General		1,845,485,000	754,388,725	33,841,720,000	
12020601	Sales Of Journal & Publications	Due Process & Project Monitoring Bureau	90,000	28,000	90,000	

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CRF Receipts

Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020601	Sales Of Journal & Publications	Sule Lamido University	100,000	50,000	150,000	
12020601	Sales Of Journal & Publications	Ministry of Information Youths, Sports and Culture	150,000	-	150,000	
12020603	Sales of Cards	Directorate of Salary and Pension Administration	500,000	-	-	
12020603	Sales of Cards	Sule Lamido University	100,000	-	100,000	
12020603	Sales of Cards	Babura General Hospital	2,600,000	1,779,900	3,000,000	
12020603	Sales of Cards	Birin Kudu General Hospital	2,600,000	1,823,293	5,000,000	
12020603	Sales of Cards	Birniwa General Hospital	2,000,000	1,867,250	3,500,000	
12020603	Sales of Cards	Dutse General Hospital	4,000,000	3,000,000	4,000,000	
12020603	Sales of Cards	Gumel General Hospital	2,000,000	1,181,935	2,000,000	
12020603	Sales of Cards	Gwaram Cottage Hospital	3,400,000	4,184,500	6,300,000	
12020603	Sales of Cards	Hadejia General Hospital	5,000,000	3,433,000	5,000,000	
12020603	Sales of Cards	Hadejia Tuberculosis and Leprosy Hospital	-	148,000	500,000	
12020603	Sales of Cards	Jahun General Hospital	600,000	407,705	650,000	
12020603	Sales of Cards	Kafin Hausa (Bulangu) Cottage Hospital	780,000	984,700	2,000,000	
12020603	Sales of Cards	Kafin Hausa General Hospital	1,650,000	1,462,070	2,000,000	
12020603	Sales of Cards	Kazaure General Hospital	5,000,000	3,688,611	6,000,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020603	Sales of Cards	Kazaure Psychiatric Hospital	700,000	700,000	700,000	
12020603	Sales of Cards	Ringim General Hospital	3,000,000	1,855,100	3,500,000	
12020603	Sales of Cards	Rasheed Shekoni Specialist Hospital	9,500,000	3,200,000	9,500,000	
12020604	Sales of Stores / Scraps / Unserviceable Items	Sule Lamido University	2,000,000	-	3,000,000	
12020604	Sales of Stores / Scraps / Unserviceable Items	Jigawa State Polytechnic	500,000	-	-	
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	Jigawa State Agricultural Research Institute	15,000,000	-	17,000,000	
12020609	Proceeds from Sales of Farm Produce	Ministry of Agriculture & Natural Resources	-	-	28,500,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Babura General Hospital	100,000,000	63,686,829	90,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Birniwa General Hospital	85,000,000	35,981,213	70,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Gumel General Hospital	120,000,000	104,358,103	160,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Gwaram Cottage Hospital	52,600,000	47,667,256	71,600,000	
12020612	Proceeds from Sales of Drugs And Medications	Hadejia General Hospital	100,000,000	66,670,000	109,800,000	
12020612	Proceeds from Sales of Drugs And Medications	Hadejia Tuberculosis and Leprosy Hospital	-	4,800,000	9,250,000	
12020612	Proceeds from Sales of Drugs And Medications	Jahun General Hospital	94,000,000	68,384,051	119,850,000	

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CRF Receipts

Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020612	Proceeds from Sales of Drugs And Medications	Kafin Hausa (Bulangu) Cottage Hospital	18,241,000	18,080,443	30,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Kafin Hausa General Hospital	55,000,000	46,690,000	65,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Kazaure General Hospital	157,000,000	80,559,142	170,000,000	
12020612	Proceeds from Sales of Drugs And Medications	Kazaure Psychiatric Hospital	3,500,000	3,500,000	3,500,000	
12020612	Proceeds from Sales of Drugs And Medications	Ringim General Hospital	86,600,000	90,798,910	110,000,000	
12020614	Sales of Government Buildings	Jigawa State Housing Authority	140,000,000	-	3,000,000,000	
12020616	Sales of Application Forms	Manpower Development and Training Directorate	500,000	198,000	500,000	
12020616	Sales of Application Forms	Manpower Development Institute	2,000,000	-	2,000,000	
12020616	Sales of Application Forms	Civil Service Commission	3,200,000	870,000	3,200,000	
12020616	Sales of Application Forms	Local Government Service Commission	2,000,000	2,673,000	5,000,000	
12020616	Sales of Application Forms	State Independent Electoral Commission	150,000,000	-	-	
12020616	Sales of Application Forms	Ministry of Finance	7,428,000	2,243,500	10,000,000	
12020616	Sales of Application Forms	Jigawa State Housing Authority	5,000,000	35,000	5,000,000	
12020616	Sales of Application Forms	Judicial Service Commission	250,000	110,000	250,000	
12020616	Sales of Application Forms	Agency for Mass Education	350,000	295,000	350,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020616	Sales of Application Forms	Ministry of Higher Education, Science & Technology	240,000	160,000	200,000	
12020616	Sales of Application Forms	Dutse Model / Capital School	2,000,000	984,000	2,000,000	
12020616	Sales of Application Forms	Islamic Education Bureau	1,070,000	-	1,080,000	
12020616	Sales of Application Forms	Jigawa State Scholarship Board	20,000,000	9,394,500	20,000,000	
12020616	Sales of Application Forms	Sule Lamido University	15,000,000	15,257,935	16,000,000	
12020616	Sales of Application Forms	Binyaminu Usman Polytechnic, Hadejia	7,000,000	432,630	12,000,000	
12020616	Sales of Application Forms	Jigawa State Polytechnic for Information and Communication Technology	4,356,000	819,276	1,500,000	
12020616	Sales of Application Forms	Jigawa State College of Education	8,300,000	7,010,719	8,500,000	
12020616	Sales of Application Forms	Jigawa State College of Remedial Studies	4,000,000	2,500,000	8,000,000	
12020616	Sales of Application Forms	College of Nursing Science Birnin Kudu	2,720,000	2,720,000	4,500,000	
12020616	Sales of Application Forms	College of Nursing Science Hadejia	-	-	2,000,000	
12020616	Sales of Application Forms	College of Nursing Science Babura	-	-	4,500,000	
12020616	Sales of Application Forms	College of Health Science and Technology Jahun	19,250,000	7,000,000	20,000,000	
12020616	Sales of Application Forms	History and Culture Bureau	60,000	50,000	150,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020623	Advertisement	Ministry of Information Youths, Sports and Culture	250,000	200,000	250,000	
12020623	Advertisement	Jigawa State Television	25,000,000	14,594,437	35,000,000	
12020623	Advertisement	Jigawa State Broadcasting Corporation (Radio)	45,000,000	20,920,217	50,000,000	
12020624	Livestock Sales	Binyaminu Usman Polytechnic, Hadejia	1,000,000	-	400,000	
12020625	Sales of Buffer Stored Grains	Ministry of Agriculture & Natural Resources	400,000,000	-	500,000,000	
12020628	Sales of Condensed stores and Vehicles	Ministry of Finance	46,000,000	4,950,500	546,000,000	
12020630	Sales of Women Centre Product and Hire of Equipments	Agency for Mass Education	300,000	-	200,000	
120207	Earning - General		961,265,000	554,783,865	2,088,880,000	
12020701	Earnings From Consultancy Services	Jigawa State College of Education	5,000,000	3,350,000	6,000,000	
12020703	Earnings From Hire Of Plants & Equipment	Jigawa Roads Maintenance Agency	500,000	-	500,000	
12020703	Earnings From Hire Of Plants & Equipment	Binyaminu Usman Polytechnic, Hadejia	500,000	40,000	200,000	
12020705	Earnings From The Use Of Govt. Halls	Ministry of Women Affairs & Social Development	500,000	-	500,000	
12020707	Earnings from Medical Services	Sule Lamido University	-	-	15,000,000	
12020707	Earnings from Medical Services	Birnin Kudu General Hospital	475,000	316,667	475,000	
12020707	Earnings from Medical Services	Gumel General Hospital	10,000,000	-	-	

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CRF Receipts

Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020707	Earnings from Medical Services	Hadejia General Hospital	5,000,000	3,444,251	5,000,000	
12020707	Earnings from Medical Services	Kafin Hausa General Hospital	8,000,000	2,782,980	15,000,000	
12020707	Earnings from Medical Services	Rasheed Shekoni Specialist Hospital	127,000,000	9,000,000	93,500,000	
12020708	Earnings from Agricultural Produce	State Investment Promotion Agency	-	-	1,500,000	
12020709	Earnings from Tourism/Culture/Arts Centres	Ministry of Commerce, Industries and Co-operatives	-	30,000	10,000,000	
12020710	Earnings from Guest Houses	Manpower Development Institute	73,000,000	24,389,550	90,000,000	
12020710	Earnings from Guest Houses	Sule Lamido University	15,000,000	4,071,614	12,000,000	
12020710	Earnings from Guest Houses	Ministry of Information Youths, Sports and Culture	300,000	-	300,000	
12020713	Earnings From Library Services	Library Board	2,000,000	350,000	2,000,000	
12020714	Earnings From ICT Services	Manpower Development Institute	83,000,000	688,000	3,000,000	
12020714	Earnings From ICT Services	Sule Lamido University	-	-	3,000,000	
12020714	Earnings From ICT Services	Binyaminu Usman Polytechnic, Hadejia	3,000,000	47,550	530,000	
12020714	Earnings From ICT Services	Jigawa State College of Remedial Studies	700,000	1,000,000	5,000,000	
12020716	Earnings from Hire of Information Equipment	Ministry of Information Youths, Sports and Culture	500,000	7,000	500,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020717	Earning from Shows and Exhibitions	History and Culture Bureau	150,000	96,000	250,000	
12020718	Irrigation Water Charges	Ministry of Agriculture & Natural Resources	5,000,000	483,000	3,000,000	
12020719	Farm Plots and Land Charges	Ministry of Environment and Climate Change	400,000	500,000	400,000	
12020720	Hire of Sump Lorry	Ministry of Works & Transport	300,000	-	-	
12020722	Drug Revolving Fund	Birnin Kudu General Hospital	88,600,000	13,956,520	79,525,000	
12020722	Drug Revolving Fund	Dutse General Hospital	89,000,000	60,000,000	100,000,000	
12020722	Drug Revolving Fund	Rasheed Shekoni Specialist Hospital	111,000,000	7,372,000	101,000,000	
12020723	Car Hire / SUV Services	Sule Lamido University	6,000,000	6,501,423	7,000,000	
12020724	Catering Services	Manpower Development Institute	71,500,000	36,646,495	90,000,000	
12020724	Catering Services	Rasheed Shekoni Specialist Hospital	10,000,000	3,590,000	10,000,000	
12020727	Export Free Zone Proceeds	Ministry of Commerce, Industries and Co-operatives	-	19,031,750	500,000,000	
12020728	Proceeds from Number Plates	State Internal Revenue Service	52,000,000	28,916,951	60,000,000	
12020729	Earning from Parks and Gardens	Ministry of Environment and Climate Change	1,500,000	100,000	1,500,000	
12020730	Gate Fees	History and Culture Bureau	840,000	60,000	200,000	
12020730	Gate Fees	Jigawa State Sports Council	20,000,000	3,015,000	50,000,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12020731	Printing Revenue	Jigawa State Printing Press	5,000,000	243,381,881	700,000,000	
12020732	Airport / Hajj Operation Proceeds	Ministry of Works & Transport	135,000,000	61,000,000	70,000,000	
12020733	Earnings from Hall Hire	Manpower Development Institute	29,000,000	20,092,733	40,000,000	
12020734	Waste Disposal	Dutse Capital Development Authority (DCDA)	1,000,000	422,500	10,000,000	
12020735	Earnings from Soil Test Fees	Ministry of Works & Transport	500,000	100,000	2,000,000	
120208	Rent on Government Buildings - General		18,000,000	10,254,554	118,000,000	
12020801	Rent on Government Quarters	Jigawa State Housing Authority	10,000,000	4,469,534	10,000,000	
12020803	Rent on Government Buildings	Administration & Finance Directorate	-	3,000,000	100,000,000	
12020803	Rent on Government Buildings	Jigawa State Housing Authority	8,000,000	2,785,020	8,000,000	
120209	Rent on Land & Others - General		150,000,000	43,996,662	5,050,000,000	
12020901	Rent on Government Land	Ministry of Land , Housing, Urban Development & Regional Planning	50,000,000	7,000,000	50,000,000	
12020908	Ground Rent and Penalties	Ministry of Land , Housing, Urban Development & Regional Planning	100,000,000	36,996,662	5,000,000,000	
120210	Repayment & Refund (Loans and Advances) - General		3,957,000,000	5,362,835,264	7,257,000,000	
12021004	Repayment of Refurbishing Loan	Ministry of Finance	70,000,000	27,000,000	70,000,000	
12021006	Refunds	Jigawa State College of Education	5,000,000	4,512,400	5,000,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12021007	Repayment of Loan to Parastatals	Ministry of Finance	2,500,000,000	4,250,000,000	2,500,000,000	
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	Jigawa State Agricultural & Rural Development Authority	100,000,000	376,670,710	1,000,000,000	
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	Jigawa State Agency for Youth Empowerment and Employment	100,000,000	149,500,000	1,000,000,000	
12021010	Repayment of Bicycle Loan	Ministry of Finance	5,000,000	3,350,000	5,000,000	
12021014	Recovery of Public Funds	Jigawa State Public Complaints and Anti-Corruption Commission	-	-	1,000,000,000	
12021015	Repayment of Owner Occupier	Jigawa State Housing Authority	60,000,000	28,100,000	60,000,000	
12021017	Repayment of Motor Vehicle Loan	Ministry of Finance	1,100,000,000	516,352,154	1,100,000,000	
12021018	Repayment of Professional Advances	Ministry of Finance	17,000,000	7,350,000	17,000,000	
12021019	Repayment of Loan for Government Officials	Ministry of Finance	-	-	500,000,000	
120212	Interest Earned - General		60,000,000	1,700,000,000	2,010,000,000	
12021210	Bank Interest	Ministry of Finance	10,000,000	-	10,000,000	
12021212	Interest on Treasury Bills and Fixed Deposit	Ministry of Finance	50,000,000	1,700,000,000	2,000,000,000	
120213	Reimbursement		38,776,578,000	127,683,355,816	58,661,916,000	
12021302	Audit Fees	Directorate of Local Government Audit	1,200,000	150,000	1,500,000	
12021307	Assistance for Up-keeps of Rehabilitation Centres	Jigawa State Rehabilitation Board	336,000	-	336,000	

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	96,000,000	-	-	The Expected Recurrent Receipts from Grants & Reimbursement from Local Government as a Staff Allowances
12021309	Grants & Reimbursement from Local Government	Jigawa State Hisbah Board	-	-	360,000,000	
12021309	Grants & Reimbursement from Local Government	Special Service Directorate	366,972,000	244,648,000	520,000,000	
12021309	Grants & Reimbursement from Local Government	Directorate of Local Government Audit	484,300,000	343,673,183	700,000,000	
12021309	Grants & Reimbursement from Local Government	Local Government Service Commission	968,600,000	679,029,130	1,400,000,000	
12021309	Grants & Reimbursement from Local Government	State Independent Electoral Commission	1,550,000,000	-	-	This is an expected Recurrent Receipts from Local Government Grant and Reimbursement for the Maintenance of Street Lightings.
12021309	Grants & Reimbursement from Local Government	Ministry of Power and Energy	-	-	1,200,000,000	
12021309	Grants & Reimbursement from Local Government	Ministry of Works & Transport	115,300,000	790,253,600	10t	
12021309	Grants & Reimbursement from Local Government	Ministry of Water Resources	2,250,000,000	1,704,354,409	2,250,000,000	
12021309	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	227,000,000	15,000,000	237,180,000	
12021309	Grants & Reimbursement from Local Government	Sule Lamido University	681,570,000	353,529,048	559,900,000	This is an expected Recurrent Receipts from 2% of Local Government Grant and Reimbursement

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Code	Item Description	Controlling Agency	Approved Estimates 2024	Actual 2024 (Jan - Aug)	HoA Estimates 2025	Remarks
12021309	Grants & Reimbursement from Local Government	Primary Health Care Development Agency	113,000,000	44,520,000	113,000,000	This is expected Recurrent Receipt from Local Government Grant and Reimbursement for the Primary Healthcare (LGA & Wards) Operations – N95.0 million; and Institutional Feedings – N18.0 million.
12021309	Grants & Reimbursement from Local Government	Ministry Of Local Government	4,484,300,000	4,457,740,807	8,256,000,000	The Sum of N141.0 million for Recurrent receipts is to be funded from 0.5% Local Government Reimbursement, - Sum of N518 million for the Capital Receipts is to be funded from 0.5% Local Government Reimbursement, - Sum of N3.0 billion is to be funded for the Fuelling and Maintenance of Streetlight from Local Government Contribution and Sum of N5.226 billion to be funded for Various Capital provision from Local Government Contribution.
12021310	Local Government PHCD Staff Cost	Ministry of Finance	3,301,000,000	1,286,770,614	2,624,000,000	
12021311	Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	Ministry of Finance	21,500,000,000	114,643,432,400	24,500,000,000	
12021312	Federal Government Grants & Reimbursements	Ministry of Finance	2,000,000,000	3,000,000,000	15,000,000,000	
12021312	Federal Government Grants & Reimbursements	Sule Lamido University	-	-	300,000,000	This is an Expected Capital Contribution from Federal Ministry of Education under Need Assessment Program
12021312	Federal Government Grants & Reimbursements	Jigawa State Senior Secondary Education Board (JSSSEB)	500,000,000	-	500,000,000	This is an Expected Capital receipts Grants from Federal Senior Secondary Education Commission.
12021313	Students Fees Subsidy Grants	Sule Lamido University	137,000,000	120,254,625	140,000,000	This is an expected Recurrent Receipts from 2% of Local Government Grant and Reimbursement