

Jigawa State Government of Nigeria

Estimates Details

Revenue Estimates

Administrative Entity: 317 Jigawa State

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
1	Revenue	698,300,000,000	298,140,000,000	402,019,198,363
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) - GENERAL	238,100,000,000	107,500,000,000	141,722,105,568
1101	Statutory Allocation	238,100,000,000	107,500,000,000	141,722,105,568
110101	Government Share of FAAC (Statutory Revenue)	34,000,000,000	40,000,000,000	9,896,941,649
11010101	Statutory Allocation	34,000,000,000	40,000,000,000	9,896,941,649
110102	GOVERNMENT SHARE OF VAT	80,000,000,000	45,000,000,000	46,483,365,908
11010201	Share of VAT	80,000,000,000	45,000,000,000	46,483,365,908
110103	Government Share of Excess Crude	2,000,000,000	2,000,000,000	-
11010301	Excess Crude Oil Revenue	2,000,000,000	2,000,000,000	-
110104	Other Federally Collected Revenue	122,100,000,000	20,500,000,000	85,341,798,011
11010403	Forex Equalisation	3,000,000,000	3,000,000,000	-
11010404	Exchange Gain	35,000,000,000	10,000,000,000	23,559,635,002
11010405	Share of Solid Minerals	200,000,000	200,000,000	97,085,866
11010410	Refund of Excess Bank Charges from Federation Account	100,000,000	100,000,000	-
11010411	Non-Oil Revenue Receipts	2,300,000,000	2,000,000,000	1,533,521,475
11010412	Non-Mineral Revenue Receipts	-	200,000,000	-
11010413	Electronic Money Transfer	24,000,000,000	3,500,000,000	1,606,358,742
11010414	Refund From PHCN	1,500,000,000	1,500,000,000	-
11010416	Value Consideration and Non Valuables	6,000,000,000	-	4,545,196,926
11010417	Signature Bonus	50,000,000,000	-	54,000,000,000
12	Independent Revenue - General	140,682,500,000	91,725,000,000	152,850,553,067
1201	TAX REVENUE	26,195,446,000	42,143,130,000	15,206,592,578
120101	Independent Revenue - General	25,610,400,000	42,064,720,000	15,171,986,900
12010101	Pay-As-You-Earn (Public Sector)	4,200,000,000	7,200,000,000	2,086,776,239
12010104	Stamp Duty	10,000,000,000	30,001,000,000	9,984,836,127

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12010112	Pay-As-You-Earn (Non-Public-Sector)	800,000,000	600,000,000	567,051,418
12010113	Withholding Tax On Bank Deposit	200,000,000	120,000,000	120,764,154
12010114	Withholding Tax on Non-Limited Liability Company/Contractors	148,000,000	158,000,000	76,974,676
12010115	Tax for Feeding from Contractors	197,200,000	185,720,000	38,678,102
12010116	Corporate Social Responsibility Contribution	10,065,200,000	3,800,000,000	2,296,906,185
120104	Withholding Tax - General	34,046,000	16,410,000	17,513,444
12010401	Withholding Tax on Dividend	15,000,000	4,000,000	5,250,014
12010402	Withholding Tax on Rent	18,636,000	12,000,000	11,968,063
12010405	Withholding Tax on Contracts	410,000	410,000	295,368
120105	Direct Assessment	50,000,000	22,000,000	17,092,233
12010501	Direct Assessment Tax	50,000,000	22,000,000	17,092,233
120106	Other Taxes	501,000,000	40,000,000	-
12010601	Property Tax	500,000,000	40,000,000	-
12010605	Consumption Tax	1,000,000	-	-
1202	NON-TAX REVENUE	114,487,054,000	49,581,870,000	137,643,960,490
120201	Licenses	201,312,000	132,812,000	49,427,955
12020109	Registration of Voluntary Organization	8,662,000	862,000	2,658,000
12020116	Cattle Dealler Licenses	3,000,000	2,000,000	-
12020119	Fishing Permits	1,000,000	150,000	90,000
12020122	Produce Buying Licenses	17,000,000	10,000,000	-
12020132	Motor Vehicle Licenses	50,000,000	16,000,000	19,620,000
12020133	Drivers' Licenses	30,000,000	20,000,000	19,951,955
12020134	Patent Medicine & Drug Stores Licenses	6,500,000	6,500,000	100,000
12020135	Private School Licenses	14,000,000	3,500,000	1,135,000
12020138	Forestry / Timber Licence	200,000	200,000	3,000,000
12020141	Hide and Skin Buyers License	1,500,000	1,500,000	45,000

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12020145	Licence Renewal of Private Hospitals/ Clinics	6,350,000	10,000,000	1,390,000
12020146	Fire Safety Licence	5,000,000	5,000,000	588,000
12020147	Licence of Hotels and Restaurants	6,000,000	5,000,000	130,000
12020154	Inspection Fees Stores	2,000,000	2,000,000	470,000
12020157	Wild Animals Trophy License	100,000	100,000	250,000
12020158	Mining Activities Licence	50,000,000	50,000,000	-
120204	Fees - General	5,247,276,000	3,670,780,000	1,482,025,096
12020402	Mislleneous Road Traffic Registration Fees	-	200,000	-
12020405	Student Bonding/Accommodation Fees	35,900,000	34,700,000	29,643,594
12020415	Trade Testing Fees	1,500,000	500,000	500,000
12020417	Contractor Registration Fees	5,000,000	5,000,000	3,270,000
12020420	Pilgrims Welfare Fees	3,000,000	3,000,000	52,209,395
12020426	Court Summons Fees	10,700,000	10,200,000	6,165,765
12020427	Tender Fees	1,379,840,000	242,235,000	169,149,815
12020437	Deeds Registration Fees	5,000,000	5,000,000	335,000
12020438	Survey / Planning / Building Fees	50,000,000	50,000,000	2,364,000
12020441	Laboratory Fees	362,450,000	348,584,000	204,777,038
12020445	Change Of Ownership Fees	20,000,000	30,000,000	1,235,960
12020447	Land Use Fees	35,000,000	35,000,000	2,605,000
12020448	Development Levies	250,550,000	180,550,000	11,940,976
12020449	Business/Trade Operating Fees	21,250,000	19,150,000	10,972,585
12020452	School/ Tuition/ Examination Fees	472,740,000	285,914,000	135,253,903
12020453	Applications Fees	36,431,000	16,650,000	18,531,520
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	93,180,000	518,634,000	59,464,660
12020456	School/ Tuition/ Regisration / Examination	774,160,000	455,146,000	494,941,850

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12020463	Hospital Service Registration Fees	500,000	400,000	319,170
12020464	Hospital Service Charges	220,600,000	190,175,000	116,014,215
12020466	Indigenship Registration Fees	100,000,000	100,000,000	-
12020467	Training Fees	50,000,000	328,400,000	4,050,000
12020470	Hide and Skin inspection charges	1,000,000	691,000	42,000
12020471	Private School Registration	5,600,000	8,500,000	210,000
12020472	Certificate of Road Worthness	2,000,000	1,200,000	700,000
12020473	Non refundable land application fees	50,000,000	15,000,000	4,897,000
12020475	Heavy Duty Permit	2,000,000	2,000,000	260,000
12020477	Registration of Audit and Accounting Firm	675,000	750,000	585,000
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	5,000,000	1,500,000	1,176,500
12020483	Certificate of Occupancy	100,000,000	100,000,000	688,556
12020484	Registration of Private Medical Institutions	5,000,000	5,000,000	2,550,000
12020485	Consultancy Services Fees	43,700,000	20,500,000	22,729,136
12020487	Layout Designment Fees	10,000,000	12,000,000	500,000
12020491	Water Legalization Fees	6,000,000	4,000,000	1,563,000
12020492	Water Charges	50,000,000	32,000,000	22,644,249
12020493	Auto Mechanic Registration Fees	500,000	200,000	157,000
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	28,000,000	101,000,000	10,806,100
12020495	Passenger Manifest and Way Bill	10,000,000	7,000,000	4,776,000
12020497	Vetting of Contract Agreement	1,000,000,000	500,000,000	83,996,109
120205	Fines - General	10,950,000	9,950,000	2,892,553
12020501	Fines / Panalties	1,150,000	550,000	438,450
12020502	Court Fines	9,800,000	9,400,000	2,454,103
120206	Sales - General	33,841,720,000	1,845,485,000	754,388,725

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12020601	Sales Of Journal & Publications	390,000	340,000	78,000
12020603	Sales of Cards	53,750,000	43,430,000	29,716,064
12020604	Sales of Stores / Scraps / Unserviceable Items	3,000,000	2,500,000	-
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	17,000,000	15,000,000	-
12020609	Proceeds from Sales of Farm Produce	28,500,000,000	-	-
12020612	Proceeds from Sales of Drugs And Medications	1,009,000,000	871,941,000	631,175,947
12020614	Sales of Government Buildings	3,000,000,000	140,000,000	-
12020616	Sales of Application Forms	126,730,000	254,724,000	52,753,560
12020623	Advertisement	85,250,000	70,250,000	35,714,654
12020624	Livestock Sales	400,000	1,000,000	-
12020625	Sales of Buffer Stored Grains	500,000,000	400,000,000	-
12020628	Sales of Condenmed stores and Vehicles	546,000,000	46,000,000	4,950,500
12020630	Sales of Women Centre Product and Hire of Equipments	200,000	300,000	-
120207	Earning - General	2,088,880,000	961,265,000	554,783,865
12020701	Earnings From Consultancy Services	6,000,000	5,000,000	3,350,000
12020703	Earnings From Hire Of Plants & Equipment	700,000	1,000,000	40,000
12020705	Earnings From The Use Of Govt. Halls	500,000	500,000	-
12020707	Earnings from Medical Services	128,975,000	150,475,000	15,543,898
12020708	Earnings from Agricultural Produce	1,500,000	-	-
12020709	Earnings from Tourism/Culture/Arts Centres	10,000,000	-	30,000
12020710	Earnings from Guest Houses	102,300,000	88,300,000	28,461,164
12020713	Earnings From Library Services	2,000,000	2,000,000	350,000
12020714	Earnings From ICT Services	11,530,000	86,700,000	1,735,550

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12020716	Earnings from Hire of Information Equipment	500,000	500,000	7,000
12020717	Earning from Shows and Exhibitions	250,000	150,000	96,000
12020718	Irrigation Water Charges	3,000,000	5,000,000	483,000
12020719	Farm Plots and Land Charges	400,000	400,000	500,000
12020720	Hire of Sump Lorry	-	300,000	-
12020722	Drug Revolving Fund	280,525,000	288,600,000	81,328,520
12020723	Car Hire / SUV Services	7,000,000	6,000,000	6,501,423
12020724	Catering Services	100,000,000	81,500,000	40,236,495
12020727	Export Free Zone Proceeds	500,000,000	-	19,031,750
12020728	Proceeds from Number Plates	60,000,000	52,000,000	28,916,951
12020729	Earning from Parks and Gardens	1,500,000	1,500,000	100,000
12020730	Gate Fees	50,200,000	20,840,000	3,075,000
12020731	Printing Revenue	700,000,000	5,000,000	243,381,881
12020732	Airport / Hajj Operation Proceeds	70,000,000	135,000,000	61,000,000
12020733	Earnings from Hall Hire	40,000,000	29,000,000	20,092,733
12020734	Waste Disposal	10,000,000	1,000,000	422,500
12020735	Earnings from Soil Test Fees	2,000,000	500,000	100,000
120208	Rent on Government Buildings - General	118,000,000	18,000,000	10,254,554
12020801	Rent on Government Quarters	10,000,000	10,000,000	4,469,534
12020803	Rent on Government Buildings	108,000,000	8,000,000	5,785,020
120209	Rent on Land & Others - General	5,050,000,000	150,000,000	43,996,662
12020901	Rent on Government Land	50,000,000	50,000,000	7,000,000
12020908	Ground Rent and Penalties	5,000,000,000	100,000,000	36,996,662
120210	Repayment & Refund (Loans and Advances) - General	7,257,000,000	3,957,000,000	5,362,835,264
12021004	Repayment of Refurbishing Loan	70,000,000	70,000,000	27,000,000
12021006	Refunds	5,000,000	5,000,000	4,512,400

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12021007	Repayment of Loan to Parastatals	2,500,000,000	2,500,000,000	4,250,000,000
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	2,000,000,000	200,000,000	526,170,710
12021010	Repayment of Bicycle Loan	5,000,000	5,000,000	3,350,000
12021014	Recovery of Public Funds	1,000,000,000	-	-
12021015	Repayment of Owner Occupier	60,000,000	60,000,000	28,100,000
12021017	Repayment of Motor Vehicle Loan	1,100,000,000	1,100,000,000	516,352,154
12021018	Repayment of Professional Advances	17,000,000	17,000,000	7,350,000
12021019	Repayment of Loan for Government Officials	500,000,000	-	-
120212	Interest Earned - General	2,010,000,000	60,000,000	1,700,000,000
12021210	Bank Interest	10,000,000	10,000,000	-
12021212	Interest on Treasury Bills and Fixed Deposit	2,000,000,000	50,000,000	1,700,000,000
120213	Reimbursement	58,661,916,000	38,776,578,000	127,683,355,816
12021302	Audit Fees	1,500,000	1,200,000	150,000
12021307	Assistance for Up-keeps of Rehabilitation Centres	336,000	336,000	-
12021309	Grants & Reimbursement from Local Government	15,596,080,000	11,337,042,000	8,632,748,177
12021310	Local Government PHCD Staff Cost	2,624,000,000	3,301,000,000	1,286,770,614
12021311	Local Government Primary Education Funding (SUBEB-LEA Staff Cost)	24,500,000,000	21,500,000,000	114,643,432,400
12021312	Federal Government Grants & Reimbursements	15,800,000,000	2,500,000,000	3,000,000,000
12021313	Students Fees Subsidy Grants	140,000,000	137,000,000	120,254,625
13	AID AND GRANTS - GENERAL	74,478,500,000	39,680,000,000	18,085,451,319
1301	AID AND GRANTS	74,478,500,000	39,680,000,000	18,085,451,319
130103	Domestic Grants	47,450,500,000	32,898,000,000	15,521,128,889

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13010305	Global Education Grants (World Bank - BESDA Project)	-	10†	-
13010307	Basic Healthcare Provision Fund Receipts	2,750,500,000	2,248,000,000	1,484,989,010
13010308	APPEALS Project Grants	-	500,000,000	-
13010309	Ecological Funds	1,500,000,000	1,500,000,000	1,036,139,879
13010310	World Bank Nigeria for Women Project	3,200,000,000	650,000,000	-
13010311	Infrastructural Support Grant	30,000,000,000	28,000,000,000	13,000,000,000
13010312	Federal Government Grants & Reimbursements (HOPE Programme.)	10,000,000,000	-	-
130104	Foreign Grants	27,028,000,000	6,782,000,000	2,564,322,430
13010402	UNICEF Primary Healthcare Grants	600,000,000	600,000,000	392,011,022
13010403	Sasakawa Global Agricultural Grants	28,000,000	12,000,000	7,690,000
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,600,000,000	670,000,000	988,949,408
13010406	Adolescent Girls Initiative for Learning & Empowerment (AGILE) -World	7,500,000,000	5,500,000,000	-
13010407	Immuniz. Plus & Malaria Progr. by Accelr. Coverage and Trans. (IMPACT)	13,500,000,000	-	1,175,672,000
13010408	WHO Primary Healthcare Grants	800,000,000	-	-
13010409	Environmental and Climate Change Action Plan (ECCP)	2,300,000,000	-	-
13010410	Economic Dev. of Africa (BADEA Development Grants)	700,000,000	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	245,039,000,000	59,235,000,000	89,361,088,409
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	100,000,000,000	17,602,000,000	5,028,770,857
140101	Transfer from Consolidated Revenue Fund to CDF	100,000,000,000	17,602,000,000	5,028,770,857
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	100,000,000,000	17,602,000,000	5,028,770,857

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1402	OTHER CAPITAL RECEIPTS	60,439,000,000	37,853,000,000	83,587,564,399
140202	Other Capital Receipts	60,439,000,000	37,853,000,000	83,587,564,399
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	27,526,000,000	16,349,000,000	60,374,499,004
14020204	Federal Grants for Universal Basic Education	6,582,900,000	2,581,000,000	3,058,343,631
14020205	Federal Tertiary Education Grants	7,785,100,000	5,948,000,000	2,263,546,413
14020208	Federal Grants Water Projects	20,000,000	220,000,000	-
14020210	African Development Bank Grants	1,100,000,000	1,444,000,000	191,175,350
14020211	Federal Government SDG Grants	250,000,000	250,000,000	-
14020215	Other Capital Grants (Receipts)	1,175,000,000	921,000,000	-
14020216	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	8,000,000,000	5,235,000,000	5,700,000,000
14020217	Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL)	8,000,000,000	4,300,000,000	12,000,000,000
14020218	COVID-19 Emergency Preparedness Response Health Grants	10†	605,000,000	-
1403	LOANS / BORROWINGS RECEIPT	84,600,000,000	3,780,000,000	744,753,153
140302	International Loans/Borrowings	84,600,000,000	3,780,000,000	744,753,153
14030206	International Loans/ Borrowings IFAD)	1,600,000,000	-	-
14030207	International Loans/ Borrowings (World Bank / IDA)	2,000,000,000	-	-
14030208	International Loans/ Borrowings (Islamic Development Bank)	29,000,000,000	780,000,000	744,753,153
14030209	World Bank Supported RAMP	2,000,000,000	2,000,000,000	-
14030210	World Bank Loan for SABER Programme	5,000,000,000	1,000,000,000	-
14030211	International Loans/ Borrowings (SUKUK)	20,000,000,000	-	-
14030212	International Loans/ Borrowings (SMART Education))	25,000,000,000	-	-