

Jigawa State Government of Nigeria

Estimates Details

Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Consolidated Estimates	698,300,000,000	298,140,000,000	402,019,198,364
011100100101	Government House			
1	Revenue	3,000,000	2,000,000	-
12	Independent Revenue - General	3,000,000	2,000,000	-
1202	NON-TAX REVENUE	3,000,000	2,000,000	-
120204	Fees - General	3,000,000	2,000,000	-
12020427	Tender Fees	3,000,000	2,000,000	-
011100100400	Due Process & Project Monitoring Bureau			
1	Revenue	5,500,000	5,500,000	3,593,368
12	Independent Revenue - General	5,500,000	5,500,000	3,593,368
1201	TAX REVENUE	410,000	410,000	295,368
120104	Withholding Tax - General	410,000	410,000	295,368
12010405	Withholding Tax on Contracts	410,000	410,000	295,368
1202	NON-TAX REVENUE	5,090,000	5,090,000	3,298,000
120204	Fees - General	5,000,000	5,000,000	3,270,000
12020417	Contractor Registration Fees	5,000,000	5,000,000	3,270,000
120206	Sales - General	90,000	90,000	28,000
12020601	Sales Of Journal & Publications	90,000	90,000	28,000
011100100700	Pilgrim Welfare Agency			
1	Revenue	3,000,000	3,000,000	52,209,395
12	Independent Revenue - General	3,000,000	3,000,000	52,209,395
1202	NON-TAX REVENUE	3,000,000	3,000,000	52,209,395
120204	Fees - General	3,000,000	3,000,000	52,209,395
12020420	Pilgrims Welfare Fees	3,000,000	3,000,000	52,209,395
011101300100	Administration & Finance Directorate			
1	Revenue	102,000,000	2,500,000	3,000,000
12	Independent Revenue - General	102,000,000	2,500,000	3,000,000

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1202	NON-TAX REVENUE	102,000,000	2,500,000	3,000,000
120204	Fees - General	2,000,000	2,500,000	-
12020427	Tender Fees	2,000,000	2,500,000	-
120208	Rent on Government Buildings - General	100,000,000	-	3,000,000
12020803	Rent on Government Buildings	100,000,000	-	3,000,000
011101300600	Chieftaincy & Religious Affairs Department			
1	Revenue	3,500,000	106,000,000	3,500,000
12	Independent Revenue - General	3,500,000	106,000,000	3,500,000
1202	NON-TAX REVENUE	3,500,000	106,000,000	3,500,000
120204	Fees - General	3,500,000	10,000,000	3,500,000
12020427	Tender Fees	3,500,000	10,000,000	3,500,000
120213	Reimbursement	-	96,000,000	-
12021309	Grants & Reimbursement from Local Government	-	96,000,000	-
011101300701	Jigawa State Hisbah Board			
1	Revenue	360,000,000	-	-
12	Independent Revenue - General	360,000,000	-	-
1202	NON-TAX REVENUE	360,000,000	-	-
120213	Reimbursement	360,000,000	-	-
12021309	Grants & Reimbursement from Local Government	360,000,000	-	-
011101800100	Special Service Directorate			
1	Revenue	520,000,000	366,972,000	244,648,000
12	Independent Revenue - General	520,000,000	366,972,000	244,648,000
1202	NON-TAX REVENUE	520,000,000	366,972,000	244,648,000
120213	Reimbursement	520,000,000	366,972,000	244,648,000
12021309	Grants & Reimbursement from Local Government	520,000,000	366,972,000	244,648,000

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011101800200	Council Affairs Department			
1	Revenue	1,000,000,000	32,000,000	-
12	Independent Revenue - General	1,000,000,000	32,000,000	-
1202	NON-TAX REVENUE	1,000,000,000	32,000,000	-
120204	Fees - General	1,000,000,000	32,000,000	-
12020427	Tender Fees	1,000,000,000	32,000,000	-
011103902100	Jigawa State Agricultural Research Institute			
1	Revenue	38,700,000	16,500,000	8,056,000
12	Independent Revenue - General	38,700,000	16,500,000	8,056,000
1202	NON-TAX REVENUE	38,700,000	16,500,000	8,056,000
120204	Fees - General	21,700,000	1,500,000	8,056,000
12020427	Tender Fees	20,000,000	-	8,056,000
12020441	Laboratory Fees	1,000,000	1,000,000	-
12020485	Consultancy Services Fees	700,000	500,000	-
120206	Sales - General	17,000,000	15,000,000	-
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	17,000,000	15,000,000	-
011104004001	Jigawa State Public Complaints and Anti-Corruption Commission			
1	Revenue	1,000,000,000	-	-
12	Independent Revenue - General	1,000,000,000	-	-
1202	NON-TAX REVENUE	1,000,000,000	-	-
120210	Repayment & Refund (Loans and Advances) - General	1,000,000,000	-	-
12021014	Recovery of Public Funds	1,000,000,000	-	-
012500100100	Office of the Head of State Civil Service			
1	Revenue	700,000	150,000	129,000
12	Independent Revenue - General	700,000	150,000	129,000

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1202	NON-TAX REVENUE	700,000	150,000	129,000
120204	Fees - General	700,000	150,000	129,000
12020427	Tender Fees	700,000	150,000	129,000
012500100300	Manpower Development and Training Directorate			
1	Revenue	500,000	500,000	198,000
12	Independent Revenue - General	500,000	500,000	198,000
1202	NON-TAX REVENUE	500,000	500,000	198,000
120206	Sales - General	500,000	500,000	198,000
12020616	Sales of Application Forms	500,000	500,000	198,000
012500100500	Manpower Development Institute			
1	Revenue	275,500,000	587,400,000	85,866,778
12	Independent Revenue - General	275,500,000	587,400,000	85,866,778
1202	NON-TAX REVENUE	275,500,000	587,400,000	85,866,778
120204	Fees - General	50,500,000	328,900,000	4,050,000
12020427	Tender Fees	500,000	500,000	-
12020467	Training Fees	50,000,000	328,400,000	4,050,000
120206	Sales - General	2,000,000	2,000,000	-
12020616	Sales of Application Forms	2,000,000	2,000,000	-
120207	Earning - General	223,000,000	256,500,000	81,816,778
12020710	Earnings from Guest Houses	90,000,000	73,000,000	24,389,550
12020714	Earnings From ICT Services	3,000,000	83,000,000	688,000
12020724	Catering Services	90,000,000	71,500,000	36,646,495
12020733	Earnings from Hall Hire	40,000,000	29,000,000	20,092,733
014000100100	Office of the Auditor General			
1	Revenue	675,000	750,000	585,000
12	Independent Revenue - General	675,000	750,000	585,000
1202	NON-TAX REVENUE	675,000	750,000	585,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
120204	Fees - General	675,000	750,000	585,000
12020477	Registration of Audit and Accounting Firm	675,000	750,000	585,000
014000200100	Directorate of Local Government Audit			
1	Revenue	701,560,000	485,551,000	343,823,183
12	Independent Revenue - General	701,560,000	485,551,000	343,823,183
1202	NON-TAX REVENUE	701,560,000	485,551,000	343,823,183
120204	Fees - General	60,000	51,000	-
12020427	Tender Fees	60,000	51,000	-
120213	Reimbursement	701,500,000	485,500,000	343,823,183
12021302	Audit Fees	1,500,000	1,200,000	150,000
12021309	Grants & Reimbursement from Local Government	700,000,000	484,300,000	343,673,183
014700100100	Civil Service Commission			
1	Revenue	3,200,000	3,200,000	870,000
12	Independent Revenue - General	3,200,000	3,200,000	870,000
1202	NON-TAX REVENUE	3,200,000	3,200,000	870,000
120206	Sales - General	3,200,000	3,200,000	870,000
12020616	Sales of Application Forms	3,200,000	3,200,000	870,000
014700200100	Local Government Service Commission			
1	Revenue	1,405,000,000	970,600,000	681,702,130
12	Independent Revenue - General	1,405,000,000	970,600,000	681,702,130
1202	NON-TAX REVENUE	1,405,000,000	970,600,000	681,702,130
120206	Sales - General	5,000,000	2,000,000	2,673,000
12020616	Sales of Application Forms	5,000,000	2,000,000	2,673,000
120213	Reimbursement	1,400,000,000	968,600,000	679,029,130
12021309	Grants & Reimbursement from Local Government	1,400,000,000	968,600,000	679,029,130

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
014800100100	State Independent Electoral Commission			
1	Revenue	681,000	1,700,000,000	-
12	Independent Revenue - General	681,000	1,700,000,000	-
1202	NON-TAX REVENUE	681,000	1,700,000,000	-
120204	Fees - General	681,000	-	-
12020453	Applications Fees	681,000	-	-
120206	Sales - General	-	150,000,000	-
12020616	Sales of Application Forms	-	150,000,000	-
120213	Reimbursement	-	1,550,000,000	-
12021309	Grants & Reimbursement from Local Government	-	1,550,000,000	-
021500100100	Ministry of Agriculture & Natural Resources			
1	Revenue	29,530,500,000	419,391,000	660,000
12	Independent Revenue - General	29,030,500,000	419,391,000	660,000
1202	NON-TAX REVENUE	29,030,500,000	419,391,000	660,000
120201	Licenses	22,500,000	13,650,000	135,000
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	-
12020141	Hide and Skin Buyers License	1,500,000	1,500,000	45,000
120204	Fees - General	5,000,000	741,000	42,000
12020427	Tender Fees	4,000,000	50,000	-
12020470	Hide and Skin inspection charges	1,000,000	691,000	42,000
120206	Sales - General	29,000,000,000	400,000,000	-
12020609	Proceeds from Sales of Farm Produce	28,500,000,000	-	-
12020625	Sales of Buffer Stored Grains	500,000,000	400,000,000	-
120207	Earning - General	3,000,000	5,000,000	483,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020718	Irrigation Water Charges	3,000,000	5,000,000	483,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	500,000,000	-	-
1402	OTHER CAPITAL RECEIPTS	500,000,000	-	-
140202	Other Capital Receipts	500,000,000	-	-
14020215	Other Capital Grants (Receipts)	500,000,000	-	-
021510200100	Jigawa State Agricultural & Rural Development Authority			
1	Revenue	32,728,000,000	2,836,000,000	1,320,289,213
12	Independent Revenue - General	1,000,000,000	100,000,000	376,670,710
1202	NON-TAX REVENUE	1,000,000,000	100,000,000	376,670,710
120210	Repayment & Refund (Loans and Advances) - General	1,000,000,000	100,000,000	376,670,710
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	1,000,000,000	100,000,000	376,670,710
13	AID AND GRANTS - GENERAL	28,000,000	512,000,000	7,690,000
1301	AID AND GRANTS	28,000,000	512,000,000	7,690,000
130103	Domestic Grants	-	500,000,000	-
13010308	APPEALS Project Grants	-	500,000,000	-
130104	Foreign Grants	28,000,000	12,000,000	7,690,000
13010403	Sasakawa Global Agricultural Grants	28,000,000	12,000,000	7,690,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	31,700,000,000	2,224,000,000	935,928,503
1402	OTHER CAPITAL RECEIPTS	1,100,000,000	1,444,000,000	191,175,350
140202	Other Capital Receipts	1,100,000,000	1,444,000,000	191,175,350
14020210	African Development Bank Grants	1,100,000,000	1,444,000,000	191,175,350
1403	LOANS / BORROWINGS RECEIPT	30,600,000,000	780,000,000	744,753,153
140302	International Loans/Borrowings	30,600,000,000	780,000,000	744,753,153
14030206	International Loans/ Borrowings IFAD)	1,600,000,000	-	-

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14030208	International Loans/ Borrowings (Islamic Development Bank)	29,000,000,000	780,000,000	744,753,153
022000100100	Ministry of Finance			
1	Revenue	519,247,200,000	236,091,428,000	359,574,356,532
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	68,947,200,000	64,406,428,000	137,723,191,480
1201	TAX REVENUE	20,065,200,000	33,800,000,000	12,281,742,312
120101	Independent Revenue - General	20,065,200,000	33,800,000,000	12,281,742,312

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12010104	Stamp Duty	10,000,000,000	30,000,000,000	9,984,836,127
12010116	Corporate Social Responsibility Contribution	10,065,200,000	3,800,000,000	2,296,906,185
1202	NON-TAX REVENUE	48,882,000,000	30,606,428,000	125,441,449,168
120206	Sales - General	556,000,000	53,428,000	7,194,000
12020616	Sales of Application Forms	10,000,000	7,428,000	2,243,500
12020628	Sales of Condemned stores and Vehicles	546,000,000	46,000,000	4,950,500
120210	Repayment & Refund (Loans and Advances) - General	4,192,000,000	3,692,000,000	4,804,052,154
12021004	Repayment of Refurbishing Loan	70,000,000	70,000,000	27,000,000
12021007	Repayment of Loan to Parastatals	2,500,000,000	2,500,000,000	4,250,000,000
12021010	Repayment of Bicycle Loan	5,000,000	5,000,000	3,350,000
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	42,124,000,000	26,801,000,000	118,930,203,014
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	15,000,000,000	2,000,000,000	3,000,000,000
13	AID AND GRANTS - GENERAL	42,200,000,000	29,500,000,000	14,036,139,879
1301	AID AND GRANTS	42,200,000,000	29,500,000,000	14,036,139,879
130103	Domestic Grants	41,500,000,000	29,500,000,000	14,036,139,879

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13010309	Ecological Funds	1,500,000,000	1,500,000,000	1,036,139,879
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	700,000,000	-	-
13010410	Economic Dev. of Africa (BADEA Development Grants)	700,000,000	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	170,000,000,000	34,685,000,000	66,092,919,605
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	100,000,000,000	13,450,000,000	876,770,857
140101	Transfer from Consolidated Revenue Fund to CDF	100,000,000,000	13,450,000,000	876,770,857
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	100,000,000,000	13,450,000,000	876,770,857
1402	OTHER CAPITAL RECEIPTS	20,000,000,000	20,235,000,000	65,216,148,747
140202	Other Capital Receipts	20,000,000,000	20,235,000,000	65,216,148,747
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	12,000,000,000	15,000,000,000	59,516,148,747
14020216	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	8,000,000,000	5,235,000,000	5,700,000,000
1403	LOANS / BORROWINGS RECEIPT	50,000,000,000	1,000,000,000	-
140302	International Loans/Borrowings	50,000,000,000	1,000,000,000	-
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	-	-
022000700400	Directorate of Salary and Pension Administration			
1	Revenue	-	500,000	-
12	Independent Revenue - General	-	500,000	-

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1202	NON-TAX REVENUE	-	500,000	-
120206	Sales - General	-	500,000	-
12020603	Sales of Cards	-	500,000	-
022000800100	State Internal Revenue Service			
1	Revenue	5,543,136,000	8,186,900,000	2,930,935,903
12	Independent Revenue - General	5,543,136,000	8,186,900,000	2,930,935,903
1201	TAX REVENUE	5,384,636,000	8,089,000,000	2,855,552,397
120101	Independent Revenue - General	5,300,000,000	8,051,000,000	2,821,242,086
12010101	Pay-As-You-Earn (Public Sector)	4,200,000,000	7,200,000,000	2,086,776,239
12010104	Stamp Duty	-	1,000,000	-
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	100,000,000	130,000,000	46,650,276
120104	Withholding Tax - General	33,636,000	16,000,000	17,218,077
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
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	1,000,000	-	-
12010605	Consumption Tax	1,000,000	-	-
1202	NON-TAX REVENUE	158,500,000	97,900,000	75,383,506
120201	Licenses	80,000,000	36,000,000	39,571,955
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
120204	Fees - General	18,500,000	9,900,000	6,894,600
12020402	Mislleneous Road Traffic Registration Fees	-	200,000	-

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12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	5,000,000	1,500,000	1,176,500
12020493	Auto Mechanic Registration Fees	500,000	200,000	157,000
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	3,000,000	1,000,000	785,100
12020495	Passenger Manifest and Way Bill	10,000,000	7,000,000	4,776,000
120207	Earning - General	60,000,000	52,000,000	28,916,951
12020728	Proceeds from Number Plates	60,000,000	52,000,000	28,916,951
022200100100	Ministry of Commerce, Industries and Co-operatives			
1	Revenue	535,000,000	14,200,000	24,048,750
12	Independent Revenue - General	535,000,000	14,200,000	24,048,750
1202	NON-TAX REVENUE	535,000,000	14,200,000	24,048,750
120201	Licenses	14,000,000	5,200,000	2,722,000
12020109	Registration of Voluntary Organization	8,000,000	200,000	2,592,000
12020147	Licence of Hotels and Restaurants	6,000,000	5,000,000	130,000
120204	Fees - General	11,000,000	9,000,000	2,265,000
12020427	Tender Fees	2,000,000	-	-
12020449	Business/Trade Operating Fees	9,000,000	9,000,000	2,265,000
120207	Earning - General	510,000,000	-	19,061,750
12020709	Earnings from Tourism/Culture/Arts Centres	10,000,000	-	30,000
12020727	Export Free Zone Proceeds	500,000,000	-	19,031,750
022200100200	Mineral Resources Development Agency			
1	Revenue	50,600,000	50,600,000	-
12	Independent Revenue - General	50,600,000	50,600,000	-
1202	NON-TAX REVENUE	50,600,000	50,600,000	-
120201	Licenses	50,000,000	50,000,000	-

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020158	Mining Activities Licence	50,000,000	50,000,000	-
120204	Fees - General	600,000	600,000	-
12020427	Tender Fees	50,000	50,000	-
12020448	Development Levies	550,000	550,000	-
022200100300	State Investment Promotion Agency			
1	Revenue	1,500,000	-	-
12	Independent Revenue - General	1,500,000	-	-
1202	NON-TAX REVENUE	1,500,000	-	-
120207	Earning - General	1,500,000	-	-
12020708	Earnings from Agricultural Produce	1,500,000	-	-
022700600100	Jigawa State Agency for Youth Empowerment and Employment			
1	Revenue	1,001,500,000	200,000,000	150,750,000
12	Independent Revenue - General	1,001,500,000	200,000,000	150,750,000
1202	NON-TAX REVENUE	1,001,500,000	200,000,000	150,750,000
120204	Fees - General	1,500,000	100,000,000	1,250,000
12020427	Tender Fees	1,500,000	100,000,000	1,250,000
120210	Repayment & Refund (Loans and Advances) - General	1,000,000,000	100,000,000	149,500,000
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	1,000,000,000	100,000,000	149,500,000
023100100100	Ministry of Power and Energy			
1	Revenue	13,702,500,000	-	-
12	Independent Revenue - General	1,202,500,000	-	-
1202	NON-TAX REVENUE	1,202,500,000	-	-
120204	Fees - General	2,500,000	-	-
12020415	Trade Testing Fees	500,000	-	-
12020427	Tender Fees	2,000,000	-	-
120213	Reimbursement	1,200,000,000	-	-

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12021309	Grants & Reimbursement from Local Government	1,200,000,000	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	12,500,000,000	-	-
1402	OTHER CAPITAL RECEIPTS	12,500,000,000	-	-
140202	Other Capital Receipts	12,500,000,000	-	-
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	12,500,000,000	-	-
023100200300	Rural Electricity Board			
1	Revenue	49,000,000	29,200,000	30,914,400
12	Independent Revenue - General	49,000,000	29,200,000	30,914,400
1201	TAX REVENUE	48,000,000	28,000,000	30,324,400
120101	Independent Revenue - General	48,000,000	28,000,000	30,324,400
12010114	Withholding Tax on Non-Limited Liability Company/Contractors	48,000,000	28,000,000	30,324,400
1202	NON-TAX REVENUE	1,000,000	1,200,000	590,000
120204	Fees - General	1,000,000	1,200,000	590,000
12020427	Tender Fees	1,000,000	1,200,000	590,000
023400100100	Ministry of Works & Transport			
1	Revenue	127,000,000	2,266,800,000	925,813,600
12	Independent Revenue - General	127,000,000	266,800,000	925,813,600
1202	NON-TAX REVENUE	127,000,000	266,800,000	925,813,600
120204	Fees - General	55,000,000	15,700,000	74,460,000
12020415	Trade Testing Fees	1,000,000	500,000	500,000
12020427	Tender Fees	50,000,000	12,000,000	73,000,000
12020472	Certificate of Road Worthness	2,000,000	1,200,000	700,000
12020475	Heavy Duty Permit	2,000,000	2,000,000	260,000
120207	Earning - General	72,000,000	135,800,000	61,100,000
12020720	Hire of Sump Lorry	-	300,000	-

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020732	Airport / Hajj Operation Proceeds	70,000,000	135,000,000	61,000,000
12020735	Earnings from Soil Test Fees	2,000,000	500,000	100,000
120213	Reimbursement	10†	115,300,000	790,253,600
12021309	Grants & Reimbursement from Local Government	10†	115,300,000	790,253,600
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	2,000,000,000	-
1403	LOANS / BORROWINGS RECEIPT	-	2,000,000,000	-
140302	International Loans/Borrowings	-	2,000,000,000	-
14030209	World Bank Supported RAMP	-	2,000,000,000	-
023400400100	Jigawa Roads Maintenance Agency			
1	Revenue	8,500,000	1,000,000	-
12	Independent Revenue - General	8,500,000	1,000,000	-
1202	NON-TAX REVENUE	8,500,000	1,000,000	-
120204	Fees - General	8,000,000	500,000	-
12020427	Tender Fees	8,000,000	500,000	-
120207	Earning - General	500,000	500,000	-
12020703	Earnings From Hire Of Plants & Equipment	500,000	500,000	-
023400900100	Fire Service Directorate			
1	Revenue	5,000,000	5,000,000	588,000
12	Independent Revenue - General	5,000,000	5,000,000	588,000
1202	NON-TAX REVENUE	5,000,000	5,000,000	588,000
120201	Licenses	5,000,000	5,000,000	588,000
12020146	Fire Safety Licence	5,000,000	5,000,000	588,000
023800100100	Ministry of Budget and Economic Planning			
1	Revenue	250,000,000	250,000,000	-

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	250,000,000	250,000,000	-
1402	OTHER CAPITAL RECEIPTS	250,000,000	250,000,000	-
140202	Other Capital Receipts	250,000,000	250,000,000	-
14020211	Federal Government SDG Grants	250,000,000	250,000,000	-
023800100301	Jigawa State Residents Identity Management Agency (JISRIMA)			
1	Revenue	100,000,000	100,000,000	-
12	Independent Revenue - General	100,000,000	100,000,000	-
1202	NON-TAX REVENUE	100,000,000	100,000,000	-
120204	Fees - General	100,000,000	100,000,000	-
12020466	Indigenship Registration Fees	100,000,000	100,000,000	-
025200100100	Ministry of Water Resources			
1	Revenue	4,251,300,000	2,251,260,000	1,705,254,409
12	Independent Revenue - General	2,251,300,000	2,251,260,000	1,705,254,409
1202	NON-TAX REVENUE	2,251,300,000	2,251,260,000	1,705,254,409
120204	Fees - General	1,300,000	1,260,000	900,000
12020427	Tender Fees	1,300,000	1,260,000	900,000
120213	Reimbursement	2,250,000,000	2,250,000,000	1,704,354,409
12021309	Grants & Reimbursement from Local Government	2,250,000,000	2,250,000,000	1,704,354,409
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2,000,000,000	-	-
1403	LOANS / BORROWINGS RECEIPT	2,000,000,000	-	-
140302	International Loans/Borrowings	2,000,000,000	-	-
14030207	International Loans/ Borrowings (World Bank / IDA)	2,000,000,000	-	-
025210200100	Jigawa state Water Board			
1	Revenue	75,000,000	52,000,000	22,644,249

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12	Independent Revenue - General	55,000,000	32,000,000	22,644,249
1202	NON-TAX REVENUE	55,000,000	32,000,000	22,644,249
120204	Fees - General	55,000,000	32,000,000	22,644,249
12020427	Tender Fees	5,000,000	-	-
12020492	Water Charges	50,000,000	32,000,000	22,644,249
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	20,000,000	20,000,000	-
1402	OTHER CAPITAL RECEIPTS	20,000,000	20,000,000	-
140202	Other Capital Receipts	20,000,000	20,000,000	-
14020208	Federal Grants Water Projects	20,000,000	20,000,000	-
025210300100	Rural Water Supply and Sanitation Agency			
1	Revenue	6,000,000	356,000,000	5,160,000
12	Independent Revenue - General	6,000,000	6,000,000	5,160,000
1202	NON-TAX REVENUE	6,000,000	6,000,000	5,160,000
120204	Fees - General	6,000,000	6,000,000	5,160,000
12020427	Tender Fees	6,000,000	6,000,000	5,160,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10†	350,000,000	-
1402	OTHER CAPITAL RECEIPTS	10†	350,000,000	-
140202	Other Capital Receipts	10†	350,000,000	-
14020208	Federal Grants Water Projects	10†	200,000,000	-
14020215	Other Capital Grants (Receipts)	10†	150,000,000	-
025210400100	Small Town Water Supply Agency			
1	Revenue	12,000,000	8,000,000	5,523,000
12	Independent Revenue - General	12,000,000	8,000,000	5,523,000
1202	NON-TAX REVENUE	12,000,000	8,000,000	5,523,000
120204	Fees - General	12,000,000	8,000,000	5,523,000
12020427	Tender Fees	6,000,000	4,000,000	3,960,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020491	Water Legalization Fees	6,000,000	4,000,000	1,563,000
026000100100	Ministry of Land , Housing, Urban Development & Regional Planning			
1	Revenue	5,760,000,000	365,000,000	53,536,218
12	Independent Revenue - General	5,760,000,000	365,000,000	53,536,218
1201	TAX REVENUE	500,000,000	40,000,000	-
120106	Other Taxes	500,000,000	40,000,000	-
12010601	Property Tax	500,000,000	40,000,000	-
1202	NON-TAX REVENUE	5,260,000,000	325,000,000	53,536,218
120204	Fees - General	210,000,000	175,000,000	9,539,556
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
12020447	Land Use Fees	5,000,000	5,000,000	1,255,000
12020473	Non refundable land application fees	50,000,000	15,000,000	4,897,000
12020483	Certificate of Occupancy	100,000,000	100,000,000	688,556
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
026000200100	Jigawa State Housing Authority			
1	Revenue	3,303,000,000	403,000,000	44,406,490
12	Independent Revenue - General	3,303,000,000	403,000,000	44,406,490
1202	NON-TAX REVENUE	3,303,000,000	403,000,000	44,406,490
120204	Fees - General	220,000,000	180,000,000	9,016,936
12020445	Change Of Ownership Fees	20,000,000	30,000,000	1,235,960
12020448	Development Levies	200,000,000	150,000,000	7,780,976
120206	Sales - General	3,005,000,000	145,000,000	35,000
12020614	Sales of Government Buildings	3,000,000,000	140,000,000	-
12020616	Sales of Application Forms	5,000,000	5,000,000	35,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
120208	Rent on Government Buildings - General	18,000,000	18,000,000	7,254,554
12020801	Rent on Government Quarters	10,000,000	10,000,000	4,469,534
12020803	Rent on Government Buildings	8,000,000	8,000,000	2,785,020
120210	Repayment & Refund (Loans and Advances) - General	60,000,000	60,000,000	28,100,000
12021015	Repayment of Owner Occupier	60,000,000	60,000,000	28,100,000
026000300100	Urban Development Board			
1	Revenue	115,000,000	172,000,000	16,031,000
12	Independent Revenue - General	115,000,000	172,000,000	16,031,000
1202	NON-TAX REVENUE	115,000,000	172,000,000	16,031,000
120204	Fees - General	115,000,000	172,000,000	16,031,000
12020447	Land Use Fees	30,000,000	30,000,000	1,350,000
12020448	Development Levies	50,000,000	30,000,000	4,160,000
12020487	Layout Designment Fees	10,000,000	12,000,000	500,000
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	25,000,000	100,000,000	10,021,000
026000400100	Dutse Capital Development Authority (DCDA)			
1	Revenue	10,000,000	1,000,000	422,500
12	Independent Revenue - General	10,000,000	1,000,000	422,500
1202	NON-TAX REVENUE	10,000,000	1,000,000	422,500
120207	Earning - General	10,000,000	1,000,000	422,500
12020734	Waste Disposal	10,000,000	1,000,000	422,500
031800500100	High Court of Justice			
1	Revenue	12,000,000	11,000,000	3,759,103
12	Independent Revenue - General	12,000,000	11,000,000	3,759,103
1202	NON-TAX REVENUE	12,000,000	11,000,000	3,759,103
120204	Fees - General	2,200,000	1,600,000	1,305,000
12020426	Court Summons Fees	1,700,000	1,200,000	1,255,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020427	Tender Fees	500,000	400,000	50,000
120205	Fines - General	9,800,000	9,400,000	2,454,103
12020502	Court Fines	9,800,000	9,400,000	2,454,103
031800600100	Sharia Court of Appeal			
1	Revenue	10,000,000	10,000,000	5,060,765
12	Independent Revenue - General	10,000,000	10,000,000	5,060,765
1202	NON-TAX REVENUE	10,000,000	10,000,000	5,060,765
120204	Fees - General	10,000,000	10,000,000	5,060,765
12020426	Court Summons Fees	9,000,000	9,000,000	4,910,765
12020427	Tender Fees	1,000,000	1,000,000	150,000
031801100100	Judicial Service Commission			
1	Revenue	250,000	250,000	110,000
12	Independent Revenue - General	250,000	250,000	110,000
1202	NON-TAX REVENUE	250,000	250,000	110,000
120206	Sales - General	250,000	250,000	110,000
12020616	Sales of Application Forms	250,000	250,000	110,000
032600100100	Ministry of Justice			
1	Revenue	1,000,000,000	500,000,000	83,996,109
12	Independent Revenue - General	1,000,000,000	500,000,000	83,996,109
1202	NON-TAX REVENUE	1,000,000,000	500,000,000	83,996,109
120204	Fees - General	1,000,000,000	500,000,000	83,996,109
12020497	Vetting of Contract Agreement	1,000,000,000	500,000,000	83,996,109
051400100100	Ministry of Women Affairs & Social Development			
1	Revenue	3,200,500,000	746,500,000	-
12	Independent Revenue - General	500,000	500,000	-
1202	NON-TAX REVENUE	500,000	500,000	-
120207	Earning - General	500,000	500,000	-

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020705	Earnings From The Use Of Govt. Halls	500,000	500,000	-
13	AID AND GRANTS - GENERAL	3,200,000,000	650,000,000	-
1301	AID AND GRANTS	3,200,000,000	650,000,000	-
130103	Domestic Grants	3,200,000,000	650,000,000	-
13010310	World Bank Nigeria for Women Project	3,200,000,000	650,000,000	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	96,000,000	-
1402	OTHER CAPITAL RECEIPTS	-	96,000,000	-
140202	Other Capital Receipts	-	96,000,000	-
14020215	Other Capital Grants (Receipts)	-	96,000,000	-
051400100200	Jigawa State Rehabilitation Board			
1	Revenue	237,516,000	227,336,000	15,000,000
12	Independent Revenue - General	237,516,000	227,336,000	15,000,000
1202	NON-TAX REVENUE	237,516,000	227,336,000	15,000,000
120213	Reimbursement	237,516,000	227,336,000	15,000,000
12021307	Assistance for Up-keeps of Rehabilitation Centres	336,000	336,000	-
12021309	Grants & Reimbursement from Local Government	237,180,000	227,000,000	15,000,000
051700100100	Ministry of Basic Education			
1	Revenue	25,400,000	2,344,000	5,592,015
12	Independent Revenue - General	25,400,000	2,344,000	5,592,015
1201	TAX REVENUE	200,000	720,000	-
120101	Independent Revenue - General	200,000	720,000	-
12010115	Tax for Feeding from Contractors	200,000	720,000	-
1202	NON-TAX REVENUE	25,200,000	1,624,000	5,592,015
120201	Licenses	10,000,000	-	-
12020135	Private School Licenses	10,000,000	-	-
120204	Fees - General	15,200,000	1,624,000	5,592,015

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020427	Tender Fees	200,000	1,424,000	5,217,015
12020453	Applications Fees	15,000,000	200,000	375,000
051700100200	State Universal Basic Education Board (SUBEB)			
1	Revenue	6,614,000,000	6,764,700,000	7,218,454,131
12	Independent Revenue - General	31,100,000	31,700,000	8,110,500
1202	NON-TAX REVENUE	31,100,000	31,700,000	8,110,500
120204	Fees - General	31,100,000	31,700,000	8,110,500
12020427	Tender Fees	25,250,000	25,850,000	8,075,000
12020453	Applications Fees	850,000	850,000	35,500
12020471	Private School Registration	5,000,000	5,000,000	-
13	AID AND GRANTS - GENERAL	-	10†	-
1301	AID AND GRANTS	-	10†	-
130103	Domestic Grants	-	10†	-
13010305	Global Education Grants (World Bank - BESDA Project)	-	10†	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	6,582,900,000	6,733,000,000	7,210,343,631
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	10†	4,152,000,000	4,152,000,000
140101	Transfer from Consolidated Revenue Fund to CDF	10†	4,152,000,000	4,152,000,000
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	10†	4,152,000,000	4,152,000,000
1402	OTHER CAPITAL RECEIPTS	6,582,900,000	2,581,000,000	3,058,343,631
140202	Other Capital Receipts	6,582,900,000	2,581,000,000	3,058,343,631
14020204	Federal Grants for Universal Basic Education	6,582,900,000	2,581,000,000	3,058,343,631
051700100300	Jigawa State Agency for Nomadic Education			
1	Revenue	1,000,000	1,000,000	375,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12	Independent Revenue - General	1,000,000	1,000,000	375,000
1202	NON-TAX REVENUE	1,000,000	1,000,000	375,000
120204	Fees - General	1,000,000	1,000,000	375,000
12020427	Tender Fees	1,000,000	1,000,000	375,000
051700100400	Agency for Mass Education			
1	Revenue	700,000	800,000	395,000
12	Independent Revenue - General	700,000	800,000	395,000
1202	NON-TAX REVENUE	700,000	800,000	395,000
120204	Fees - General	150,000	150,000	100,000
12020427	Tender Fees	150,000	150,000	100,000
120206	Sales - General	550,000	650,000	295,000
12020616	Sales of Application Forms	350,000	350,000	295,000
12020630	Sales of Women Centre Product and Hire of Equipments	200,000	300,000	-
051700200100	Ministry of Higher Education, Science & Technology			
1	Revenue	7,705,300,000	5,692,240,000	41,783,102
12	Independent Revenue - General	205,300,000	192,240,000	41,783,102
1201	TAX REVENUE	197,000,000	185,000,000	38,678,102
120101	Independent Revenue - General	197,000,000	185,000,000	38,678,102
12010115	Tax for Feeding from Contractors	197,000,000	185,000,000	38,678,102
1202	NON-TAX REVENUE	8,300,000	7,240,000	3,105,000
120201	Licenses	4,000,000	3,500,000	1,135,000
12020135	Private School Licenses	4,000,000	3,500,000	1,135,000
120204	Fees - General	4,100,000	3,500,000	1,810,000
12020427	Tender Fees	3,500,000	-	1,600,000
12020471	Private School Registration	600,000	3,500,000	210,000
120206	Sales - General	200,000	240,000	160,000

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020616	Sales of Application Forms	200,000	240,000	160,000
13	AID AND GRANTS - GENERAL	7,500,000,000	5,500,000,000	-
1301	AID AND GRANTS	7,500,000,000	5,500,000,000	-
130104	Foreign Grants	7,500,000,000	5,500,000,000	-
13010406	Adolescent Girls Initiative for Learning & Empowerment (AGILE) -World	7,500,000,000	5,500,000,000	-
051700200300	Dutse Model / Capital School			
1	Revenue	292,782,000	230,000,000	200,840,670
12	Independent Revenue - General	292,782,000	230,000,000	200,840,670
1202	NON-TAX REVENUE	292,782,000	230,000,000	200,840,670
120204	Fees - General	290,782,000	228,000,000	199,856,670
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	-	228,000,000	-
12020456	School/ Tuition/ Registration / Examination	290,782,000	-	199,856,670
120206	Sales - General	2,000,000	2,000,000	984,000
12020616	Sales of Application Forms	2,000,000	2,000,000	984,000
051700200500	Science & Technical Education Board			
1	Revenue	1,150,000	1,100,000	1,110,000
12	Independent Revenue - General	1,150,000	1,100,000	1,110,000
1202	NON-TAX REVENUE	1,150,000	1,100,000	1,110,000
120204	Fees - General	1,150,000	1,100,000	1,110,000
12020427	Tender Fees	1,150,000	1,000,000	1,110,000
12020453	Applications Fees	-	100,000	-
051700200600	Islamic Education Bureau			
1	Revenue	2,080,000	1,570,000	500,000
12	Independent Revenue - General	2,080,000	1,570,000	500,000
1202	NON-TAX REVENUE	2,080,000	1,570,000	500,000
120204	Fees - General	1,000,000	500,000	500,000

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020427	Tender Fees	1,000,000	500,000	500,000
120206	Sales - General	1,080,000	1,070,000	-
12020616	Sales of Application Forms	1,080,000	1,070,000	-
051700200700	Library Board			
1	Revenue	2,000,000	2,000,000	350,000
12	Independent Revenue - General	2,000,000	2,000,000	350,000
1202	NON-TAX REVENUE	2,000,000	2,000,000	350,000
120207	Earning - General	2,000,000	2,000,000	350,000
12020713	Earnings From Library Services	2,000,000	2,000,000	350,000
051700200800	Jigawa State Scholarship Board			
1	Revenue	20,000,000	20,000,000	9,394,500
12	Independent Revenue - General	20,000,000	20,000,000	9,394,500
1202	NON-TAX REVENUE	20,000,000	20,000,000	9,394,500
120206	Sales - General	20,000,000	20,000,000	9,394,500
12020616	Sales of Application Forms	20,000,000	20,000,000	9,394,500
051700200900	Sule Lamido University			
1	Revenue	9,265,700,000	6,084,720,000	1,837,423,322
12	Independent Revenue - General	1,311,700,000	1,118,720,000	551,515,115
1202	NON-TAX REVENUE	1,311,700,000	1,118,720,000	551,515,115
120204	Fees - General	254,850,000	261,850,000	51,412,020
12020427	Tender Fees	600,000	600,000	137,500
12020449	Business/Trade Operating Fees	12,000,000	10,000,000	8,707,585
12020452	School/ Tuition/ Examination Fees	202,250,000	6,250,000	14,566,935
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	40,000,000	245,000,000	28,000,000
120205	Fines - General	700,000	100,000	438,450
12020501	Fines / Panalties	700,000	100,000	438,450
120206	Sales - General	19,250,000	17,200,000	15,307,935

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020601	Sales Of Journal & Publications	150,000	100,000	50,000
12020603	Sales of Cards	100,000	100,000	-
12020604	Sales of Stores / Scraps / Unserviceable Items	3,000,000	2,000,000	-
12020616	Sales of Application Forms	16,000,000	15,000,000	15,257,935
120207	Earning - General	37,000,000	21,000,000	10,573,037
12020707	Earnings from Medical Services	15,000,000	-	-
12020710	Earnings from Guest Houses	12,000,000	15,000,000	4,071,614
12020714	Earnings From ICT Services	3,000,000	-	-
12020723	Car Hire / SUV Services	7,000,000	6,000,000	6,501,423
120213	Reimbursement	999,900,000	818,570,000	473,783,673
12021309	Grants & Reimbursement from Local Government	559,900,000	681,570,000	353,529,048
12021312	Federal Government Grants & Reimbursements	300,000,000	-	-
12021313	Students Fees Subsidy Grants	140,000,000	137,000,000	120,254,625
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	7,954,000,000	4,966,000,000	1,285,908,207
1402	OTHER CAPITAL RECEIPTS	7,954,000,000	4,966,000,000	1,285,908,207
140202	Other Capital Receipts	7,954,000,000	4,966,000,000	1,285,908,207
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	2,800,000,000	1,123,000,000	787,550,257
14020205	Federal Tertiary Education Grants	5,154,000,000	3,843,000,000	498,357,950
051700201000	Jigawa State Polytechnic			
1	Revenue	370,140,000	1,270,000,000	1,101,629,941
12	Independent Revenue - General	170,040,000	160,000,000	171,629,941
1202	NON-TAX REVENUE	170,040,000	160,000,000	171,629,941
120204	Fees - General	170,040,000	159,500,000	171,629,941
12020427	Tender Fees	500,000	20,000,000	500,000
12020453	Applications Fees	10,000,000	6,000,000	14,271,020

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	5,040,000	3,000,000	6,000,000
12020456	School/ Tuition/ Registration / Examination	154,500,000	130,500,000	150,858,921
120206	Sales - General	-	500,000	-
12020604	Sales of Stores / Scraps / Unserviceable Items	-	500,000	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	200,100,000	1,110,000,000	930,000,000
1402	OTHER CAPITAL RECEIPTS	200,100,000	1,110,000,000	930,000,000
140202	Other Capital Receipts	200,100,000	1,110,000,000	930,000,000
14020205	Federal Tertiary Education Grants	200,100,000	1,110,000,000	930,000,000
051700201100	Binyaminu Usman Polytechnic, Hadejia			
1	Revenue	1,287,480,000	401,850,000	374,480,627
12	Independent Revenue - General	106,480,000	71,850,000	43,910,356
1202	NON-TAX REVENUE	106,480,000	71,850,000	43,910,356
120204	Fees - General	93,350,000	60,350,000	43,390,176
12020427	Tender Fees	350,000	350,000	90,000
12020456	School/ Tuition/ Registration / Examination	75,000,000	50,000,000	37,416,340
12020485	Consultancy Services Fees	18,000,000	10,000,000	5,883,836
120206	Sales - General	12,400,000	8,000,000	432,630
12020616	Sales of Application Forms	12,000,000	7,000,000	432,630
12020624	Livestock Sales	400,000	1,000,000	-
120207	Earning - General	730,000	3,500,000	87,550
12020703	Earnings From Hire Of Plants & Equipment	200,000	500,000	40,000
12020714	Earnings From ICT Services	530,000	3,000,000	47,550
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,181,000,000	330,000,000	330,570,271

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
1402	OTHER CAPITAL RECEIPTS	1,181,000,000	330,000,000	330,570,271
140202	Other Capital Receipts	1,181,000,000	330,000,000	330,570,271
14020205	Federal Tertiary Education Grants	1,181,000,000	330,000,000	330,570,271
051700201200	Jigawa State Polytechnic for Information and Communication Technology			
1	Revenue	122,090,000	195,252,000	70,061,845
12	Independent Revenue - General	122,090,000	195,252,000	70,061,845
1202	NON-TAX REVENUE	122,090,000	195,252,000	70,061,845
120204	Fees - General	120,590,000	190,896,000	69,242,569
12020427	Tender Fees	1,000,000	700,000	-
12020452	School/ Tuition/ Examination Fees	61,590,000	111,650,000	34,938,453
12020456	School/ Tuition/ Registration / Examination	33,000,000	68,546,000	17,458,816
12020485	Consultancy Services Fees	25,000,000	10,000,000	16,845,300
120206	Sales - General	1,500,000	4,356,000	819,276
12020616	Sales of Application Forms	1,500,000	4,356,000	819,276
051700201300	Jigawa State College of Education			
1	Revenue	150,778,000	812,000,000	601,063,008
12	Independent Revenue - General	150,778,000	147,000,000	96,444,816
1202	NON-TAX REVENUE	150,778,000	147,000,000	96,444,816
120204	Fees - General	131,278,000	128,700,000	81,571,697
12020405	Student Bonding/Accommodation Fees	29,900,000	28,700,000	25,291,594
12020427	Tender Fees	10,500,000	10,000,000	6,000,000
12020456	School/ Tuition/ Registration / Examination	90,878,000	90,000,000	50,280,103
120206	Sales - General	8,500,000	8,300,000	7,010,719
12020616	Sales of Application Forms	8,500,000	8,300,000	7,010,719
120207	Earning - General	6,000,000	5,000,000	3,350,000
12020701	Earnings From Consultancy Services	6,000,000	5,000,000	3,350,000

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
120210	Repayment & Refund (Loans and Advances) - General	5,000,000	5,000,000	4,512,400
12021006	Refunds	5,000,000	5,000,000	4,512,400
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10†	665,000,000	504,618,192
1402	OTHER CAPITAL RECEIPTS	10†	665,000,000	504,618,192
140202	Other Capital Receipts	10†	665,000,000	504,618,192
14020205	Federal Tertiary Education Grants	10†	665,000,000	504,618,192
051700201400	Jigawa State College of Education and Legal Studies			
1	Revenue	1,415,000,000	152,400,000	85,710,201
12	Independent Revenue - General	165,000,000	152,400,000	85,710,201
1202	NON-TAX REVENUE	165,000,000	152,400,000	85,710,201
120204	Fees - General	164,550,000	151,950,000	85,710,201
12020405	Student Bonding/Accommodation Fees	6,000,000	6,000,000	4,352,000
12020427	Tender Fees	330,000	300,000	-
12020449	Business/Trade Operating Fees	250,000	150,000	-
12020452	School/ Tuition/ Examination Fees	148,070,000	136,000,000	77,508,201
12020453	Applications Fees	9,900,000	9,500,000	3,850,000
120205	Fines - General	450,000	450,000	-
12020501	Fines / Panalties	450,000	450,000	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,250,000,000	10†	-
1402	OTHER CAPITAL RECEIPTS	1,250,000,000	10†	-
140202	Other Capital Receipts	1,250,000,000	10†	-
14020205	Federal Tertiary Education Grants	1,250,000,000	10†	-
051700201500	Jigawa State College of Remedial Studies			
1	Revenue	85,000,000	71,800,000	20,650,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12	Independent Revenue - General	85,000,000	71,800,000	20,650,000
1202	NON-TAX REVENUE	85,000,000	71,800,000	20,650,000
120204	Fees - General	72,000,000	67,100,000	17,150,000
12020427	Tender Fees	2,000,000	1,000,000	1,050,000
12020456	School/ Tuition/ Regisration / Examination	70,000,000	66,100,000	16,100,000
120206	Sales - General	8,000,000	4,000,000	2,500,000
12020616	Sales of Application Forms	8,000,000	4,000,000	2,500,000
120207	Earning - General	5,000,000	700,000	1,000,000
12020714	Earnings From ICT Services	5,000,000	700,000	1,000,000
051700201601	Jigawa State Information Technology and Digital Economy Agency			
1	Revenue	675,000,000	675,000,000	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	675,000,000	675,000,000	-
1402	OTHER CAPITAL RECEIPTS	675,000,000	675,000,000	-
140202	Other Capital Receipts	675,000,000	675,000,000	-
14020215	Other Capital Grants (Receipts)	675,000,000	675,000,000	-
051700201701	Jigawa State Senior Secondary Education Board (JSSSEB)			
1	Revenue	500,000,000	500,000,000	-
12	Independent Revenue - General	500,000,000	500,000,000	-
1202	NON-TAX REVENUE	500,000,000	500,000,000	-
120213	Reimbursement	500,000,000	500,000,000	-
12021312	Federal Government Grants & Reimbursements	500,000,000	500,000,000	-
052100100100	Ministry of Health			
1	Revenue	2,427,350,000	2,387,000,000	875,899,907
12	Independent Revenue - General	176,850,000	31,000,000	22,248,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
1202	NON-TAX REVENUE	176,850,000	31,000,000	22,248,000
120201	Licenses	12,850,000	16,500,000	1,490,000
12020134	Patent Medicine & Drug Stores Licenses	6,500,000	6,500,000	100,000
12020145	Licence Renewal of Private Hospitals/ Clinics	6,350,000	10,000,000	1,390,000
120204	Fees - General	164,000,000	14,500,000	20,758,000
12020427	Tender Fees	150,000,000	4,500,000	9,500,000
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	9,000,000	5,000,000	8,708,000
12020484	Registration of Private Medical Institutions	5,000,000	5,000,000	2,550,000
13	AID AND GRANTS - GENERAL	2,250,500,000	1,751,000,000	853,651,907
1301	AID AND GRANTS	2,250,500,000	1,751,000,000	853,651,907
130103	Domestic Grants	2,250,500,000	1,751,000,000	853,651,907
13010307	Basic Healthcare Provision Fund Receipts	2,250,500,000	1,751,000,000	853,651,907
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10f	605,000,000	-
1402	OTHER CAPITAL RECEIPTS	10f	605,000,000	-
140202	Other Capital Receipts	10f	605,000,000	-
14020218	COVID-19 Emergency Preparedness Response Health Grants	10f	605,000,000	-
052100100110	Babura General Hospital			
1	Revenue	121,500,000	148,600,000	83,810,159
12	Independent Revenue - General	121,500,000	148,600,000	83,810,159
1202	NON-TAX REVENUE	121,500,000	148,600,000	83,810,159
120204	Fees - General	28,500,000	46,000,000	18,343,430
12020441	Laboratory Fees	20,000,000	40,000,000	13,505,500
12020464	Hospital Service Charges	8,500,000	6,000,000	4,837,930
120206	Sales - General	93,000,000	102,600,000	65,466,729

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020603	Sales of Cards	3,000,000	2,600,000	1,779,900
12020612	Proceeds from Sales of Drugs And Medications	90,000,000	100,000,000	63,686,829
052100100111	Birnin Kudu General Hospital			
1	Revenue	122,000,000	128,000,000	38,308,630
12	Independent Revenue - General	122,000,000	128,000,000	38,308,630
1202	NON-TAX REVENUE	122,000,000	128,000,000	38,308,630
120204	Fees - General	37,000,000	36,325,000	22,212,150
12020441	Laboratory Fees	30,000,000	30,200,000	18,210,400
12020464	Hospital Service Charges	7,000,000	6,125,000	4,001,750
120206	Sales - General	5,000,000	2,600,000	1,823,293
12020603	Sales of Cards	5,000,000	2,600,000	1,823,293
120207	Earning - General	80,000,000	89,075,000	14,273,187
12020707	Earnings from Medical Services	475,000	475,000	316,667
12020722	Drug Revolving Fund	79,525,000	88,600,000	13,956,520
052100100112	Birniwa General Hospital			
1	Revenue	113,600,000	125,500,000	57,580,824
12	Independent Revenue - General	113,600,000	125,500,000	57,580,824
1202	NON-TAX REVENUE	113,600,000	125,500,000	57,580,824
120204	Fees - General	40,100,000	38,500,000	19,732,361
12020441	Laboratory Fees	25,600,000	30,000,000	12,406,501
12020464	Hospital Service Charges	14,500,000	8,500,000	7,325,860
120206	Sales - General	73,500,000	87,000,000	37,848,463
12020603	Sales of Cards	3,500,000	2,000,000	1,867,250
12020612	Proceeds from Sales of Drugs And Medications	70,000,000	85,000,000	35,981,213
052100100113	Dutse General Hospital			
1	Revenue	200,000,000	150,000,000	103,000,000

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12	Independent Revenue - General	200,000,000	150,000,000	103,000,000
1202	NON-TAX REVENUE	200,000,000	150,000,000	103,000,000
120204	Fees - General	96,000,000	57,000,000	40,000,000
12020441	Laboratory Fees	66,000,000	35,000,000	30,000,000
12020464	Hospital Service Charges	30,000,000	22,000,000	10,000,000
120206	Sales - General	4,000,000	4,000,000	3,000,000
12020603	Sales of Cards	4,000,000	4,000,000	3,000,000
120207	Earning - General	100,000,000	89,000,000	60,000,000
12020722	Drug Revolving Fund	100,000,000	89,000,000	60,000,000
052100100114	Gumel General Hospital			
1	Revenue	206,000,000	176,000,000	121,802,829
12	Independent Revenue - General	206,000,000	176,000,000	121,802,829
1202	NON-TAX REVENUE	206,000,000	176,000,000	121,802,829
120204	Fees - General	44,000,000	44,000,000	16,262,791
12020441	Laboratory Fees	25,000,000	25,000,000	8,279,566
12020464	Hospital Service Charges	19,000,000	19,000,000	7,983,225
120206	Sales - General	162,000,000	122,000,000	105,540,038
12020603	Sales of Cards	2,000,000	2,000,000	1,181,935
12020612	Proceeds from Sales of Drugs And Medications	160,000,000	120,000,000	104,358,103
120207	Earning - General	-	10,000,000	-
12020707	Earnings from Medical Services	-	10,000,000	-
052100100115	Gwaram Cottage Hospital			
1	Revenue	128,000,000	106,000,000	78,919,747
12	Independent Revenue - General	128,000,000	106,000,000	78,919,747
1202	NON-TAX REVENUE	128,000,000	106,000,000	78,919,747
120204	Fees - General	50,100,000	50,000,000	27,067,991
12020441	Laboratory Fees	29,100,000	29,000,000	19,436,337

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020464	Hospital Service Charges	21,000,000	21,000,000	7,631,654
120206	Sales - General	77,900,000	56,000,000	51,851,756
12020603	Sales of Cards	6,300,000	3,400,000	4,184,500
12020612	Proceeds from Sales of Drugs And Medications	71,600,000	52,600,000	47,667,256
052100100116	Hadejia General Hospital			
1	Revenue	209,800,000	199,000,000	132,880,583
12	Independent Revenue - General	209,800,000	199,000,000	132,880,583
1202	NON-TAX REVENUE	209,800,000	199,000,000	132,880,583
120204	Fees - General	90,000,000	89,000,000	59,333,332
12020441	Laboratory Fees	40,000,000	40,000,000	26,666,666
12020464	Hospital Service Charges	50,000,000	49,000,000	32,666,666
120206	Sales - General	114,800,000	105,000,000	70,103,000
12020603	Sales of Cards	5,000,000	5,000,000	3,433,000
12020612	Proceeds from Sales of Drugs And Medications	109,800,000	100,000,000	66,670,000
120207	Earning - General	5,000,000	5,000,000	3,444,251
12020707	Earnings from Medical Services	5,000,000	5,000,000	3,444,251
052100100117	Hadejia Tuberculosis and Leprosy Hospital			
1	Revenue	10,500,000	-	5,133,000
12	Independent Revenue - General	10,500,000	-	5,133,000
1202	NON-TAX REVENUE	10,500,000	-	5,133,000
120204	Fees - General	750,000	-	185,000
12020441	Laboratory Fees	750,000	-	185,000
120206	Sales - General	9,750,000	-	4,948,000
12020603	Sales of Cards	500,000	-	148,000
12020612	Proceeds from Sales of Drugs And Medications	9,250,000	-	4,800,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
052100100118	Jahun General Hospital			
1	Revenue	171,000,000	138,000,000	96,772,916
12	Independent Revenue - General	171,000,000	138,000,000	96,772,916
1202	NON-TAX REVENUE	171,000,000	138,000,000	96,772,916
120204	Fees - General	50,500,000	43,400,000	27,981,160
12020441	Laboratory Fees	30,000,000	30,000,000	15,438,090
12020463	Hospital Service Registration Fees	500,000	400,000	319,170
12020464	Hospital Service Charges	20,000,000	13,000,000	12,223,900
120206	Sales - General	120,500,000	94,600,000	68,791,756
12020603	Sales of Cards	650,000	600,000	407,705
12020612	Proceeds from Sales of Drugs And Medications	119,850,000	94,000,000	68,384,051
052100100119	Kafin Hausa (Bulangu) Cottage Hospital			
1	Revenue	40,000,000	26,405,000	25,312,243
12	Independent Revenue - General	40,000,000	26,405,000	25,312,243
1202	NON-TAX REVENUE	40,000,000	26,405,000	25,312,243
120204	Fees - General	8,000,000	7,384,000	6,247,100
12020441	Laboratory Fees	8,000,000	7,384,000	6,247,100
120206	Sales - General	32,000,000	19,021,000	19,065,143
12020603	Sales of Cards	2,000,000	780,000	984,700
12020612	Proceeds from Sales of Drugs And Medications	30,000,000	18,241,000	18,080,443
052100100120	Kafin Hausa General Hospital			
1	Revenue	97,700,000	80,000,000	58,710,060
12	Independent Revenue - General	97,700,000	80,000,000	58,710,060
1202	NON-TAX REVENUE	97,700,000	80,000,000	58,710,060
120204	Fees - General	15,700,000	15,350,000	7,775,010
12020441	Laboratory Fees	15,000,000	15,000,000	7,775,010

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020464	Hospital Service Charges	700,000	350,000	-
120206	Sales - General	67,000,000	56,650,000	48,152,070
12020603	Sales of Cards	2,000,000	1,650,000	1,462,070
12020612	Proceeds from Sales of Drugs And Medications	65,000,000	55,000,000	46,690,000
120207	Earning - General	15,000,000	8,000,000	2,782,980
12020707	Earnings from Medical Services	15,000,000	8,000,000	2,782,980
052100100121	Kazaure General Hospital			
1	Revenue	271,000,000	249,000,000	140,429,450
12	Independent Revenue - General	271,000,000	249,000,000	140,429,450
1202	NON-TAX REVENUE	271,000,000	249,000,000	140,429,450
120204	Fees - General	95,000,000	87,000,000	56,181,697
12020441	Laboratory Fees	50,000,000	46,000,000	30,850,567
12020464	Hospital Service Charges	45,000,000	41,000,000	25,331,130
120206	Sales - General	176,000,000	162,000,000	84,247,753
12020603	Sales of Cards	6,000,000	5,000,000	3,688,611
12020612	Proceeds from Sales of Drugs And Medications	170,000,000	157,000,000	80,559,142
052100100122	Kazaure Psychiatric Hospital			
1	Revenue	5,400,000	5,400,000	5,400,000
12	Independent Revenue - General	5,400,000	5,400,000	5,400,000
1202	NON-TAX REVENUE	5,400,000	5,400,000	5,400,000
120204	Fees - General	1,200,000	1,200,000	1,200,000
12020464	Hospital Service Charges	1,200,000	1,200,000	1,200,000
120206	Sales - General	4,200,000	4,200,000	4,200,000
12020603	Sales of Cards	700,000	700,000	700,000
12020612	Proceeds from Sales of Drugs And Medications	3,500,000	3,500,000	3,500,000
052100100123	Ringim General Hospital			

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
1	Revenue	139,200,000	112,600,000	111,242,410
12	Independent Revenue - General	139,200,000	112,600,000	111,242,410
1202	NON-TAX REVENUE	139,200,000	112,600,000	111,242,410
120204	Fees - General	25,700,000	23,000,000	18,588,400
12020441	Laboratory Fees	22,000,000	20,000,000	15,776,300
12020464	Hospital Service Charges	3,700,000	3,000,000	2,812,100
120206	Sales - General	113,500,000	89,600,000	92,654,010
12020603	Sales of Cards	3,500,000	3,000,000	1,855,100
12020612	Proceeds from Sales of Drugs And Medications	110,000,000	86,600,000	90,798,910
052100300100	Primary Health Care Development Agency			
1	Revenue	17,344,000,000	2,106,000,000	3,312,789,533
12	Independent Revenue - General	118,000,000	113,000,000	54,020,000
1202	NON-TAX REVENUE	118,000,000	113,000,000	54,020,000
120204	Fees - General	5,000,000	-	9,500,000
12020427	Tender Fees	5,000,000	-	9,500,000
120213	Reimbursement	113,000,000	113,000,000	44,520,000
12021309	Grants & Reimbursement from Local Government	113,000,000	113,000,000	44,520,000
13	AID AND GRANTS - GENERAL	17,000,000,000	1,767,000,000	3,187,969,533
1301	AID AND GRANTS	17,000,000,000	1,767,000,000	3,187,969,533
130103	Domestic Grants	500,000,000	497,000,000	631,337,103
13010307	Basic Healthcare Provision Fund Receipts	500,000,000	497,000,000	631,337,103
130104	Foreign Grants	16,500,000,000	1,270,000,000	2,556,632,430
13010402	UNICEF Primary Healthcare Grants	600,000,000	600,000,000	392,011,022
13010405	Global Alliance for Vaccine (GAVI) Fund Grants	1,600,000,000	670,000,000	988,949,408

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
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	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	226,000,000	226,000,000	70,800,000
1402	OTHER CAPITAL RECEIPTS	226,000,000	226,000,000	70,800,000
140202	Other Capital Receipts	226,000,000	226,000,000	70,800,000
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	226,000,000	226,000,000	70,800,000
052110400103	College of Nursing Science Birnin Kudu			
1	Revenue	43,640,000	40,354,000	19,476,660
12	Independent Revenue - General	43,640,000	40,354,000	19,476,660
1202	NON-TAX REVENUE	43,640,000	40,354,000	19,476,660
120204	Fees - General	39,140,000	37,634,000	16,756,660
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	39,140,000	37,634,000	16,756,660
120206	Sales - General	4,500,000	2,720,000	2,720,000
12020616	Sales of Application Forms	4,500,000	2,720,000	2,720,000
052110400105	College of Nursing Science Hadejia			
1	Revenue	33,373,000	12,000,000	8,240,314
12	Independent Revenue - General	33,373,000	12,000,000	8,240,314
1202	NON-TAX REVENUE	33,373,000	12,000,000	8,240,314
120204	Fees - General	31,373,000	12,000,000	8,240,314
12020452	School/ Tuition/ Examination Fees	31,373,000	12,000,000	8,240,314
120206	Sales - General	2,000,000	-	-
12020616	Sales of Application Forms	2,000,000	-	-
052110400107	College of Nursing Science Babura			
1	Revenue	33,957,000	20,015,000	-
12	Independent Revenue - General	33,957,000	20,015,000	-

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
1202	NON-TAX REVENUE	33,957,000	20,015,000	-
120204	Fees - General	29,457,000	20,015,000	-
12020452	School/ Tuition/ Examination Fees	29,457,000	20,015,000	-
120206	Sales - General	4,500,000	-	-
12020616	Sales of Application Forms	4,500,000	-	-
052110600100	College of Health Science and Technology Jahun			
1	Revenue	80,000,000	69,250,000	29,971,000
12	Independent Revenue - General	80,000,000	69,250,000	29,971,000
1202	NON-TAX REVENUE	80,000,000	69,250,000	29,971,000
120204	Fees - General	60,000,000	50,000,000	22,971,000
12020456	School/ Tuition/ Registration / Examination	60,000,000	50,000,000	22,971,000
120206	Sales - General	20,000,000	19,250,000	7,000,000
12020616	Sales of Application Forms	20,000,000	19,250,000	7,000,000
052111600100	Rasheed Shekoni Specialist Hospital			
1	Revenue	214,000,000	257,500,000	23,162,000
12	Independent Revenue - General	214,000,000	257,500,000	23,162,000
1202	NON-TAX REVENUE	214,000,000	257,500,000	23,162,000
120206	Sales - General	9,500,000	9,500,000	3,200,000
12020603	Sales of Cards	9,500,000	9,500,000	3,200,000
120207	Earning - General	204,500,000	248,000,000	19,962,000
12020707	Earnings from Medical Services	93,500,000	127,000,000	9,000,000
12020722	Drug Revolving Fund	101,000,000	111,000,000	7,372,000
12020724	Catering Services	10,000,000	10,000,000	3,590,000
052300100100	Ministry of Information Youths, Sports and Culture			
1	Revenue	1,562,000	1,562,000	237,000
12	Independent Revenue - General	1,562,000	1,562,000	237,000

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
1202	NON-TAX REVENUE	1,562,000	1,562,000	237,000
120201	Licenses	162,000	162,000	30,000
12020109	Registration of Voluntary Organization	162,000	162,000	30,000
120204	Fees - General	200,000	200,000	-
12020427	Tender Fees	200,000	200,000	-
120206	Sales - General	400,000	400,000	200,000
12020601	Sales Of Journal & Publications	150,000	150,000	-
12020623	Advertisement	250,000	250,000	200,000
120207	Earning - General	800,000	800,000	7,000
12020710	Earnings from Guest Houses	300,000	300,000	-
12020716	Earnings from Hire of Information Equipment	500,000	500,000	7,000
052300200100	History and Culture Bureau			
1	Revenue	600,000	1,050,000	206,000
12	Independent Revenue - General	600,000	1,050,000	206,000
1202	NON-TAX REVENUE	600,000	1,050,000	206,000
120206	Sales - General	150,000	60,000	50,000
12020616	Sales of Application Forms	150,000	60,000	50,000
120207	Earning - General	450,000	990,000	156,000
12020717	Earning from Shows and Exhibitions	250,000	150,000	96,000
12020730	Gate Fees	200,000	840,000	60,000
052300300100	Jigawa State Television			
1	Revenue	35,000,000	25,000,000	14,594,437
12	Independent Revenue - General	35,000,000	25,000,000	14,594,437
1202	NON-TAX REVENUE	35,000,000	25,000,000	14,594,437
120206	Sales - General	35,000,000	25,000,000	14,594,437
12020623	Advertisement	35,000,000	25,000,000	14,594,437

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Revenue Estimates

Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
052300400100	Jigawa State Broadcasting Corporation (Radio)			
1	Revenue	50,000,000	45,000,000	20,920,217
12	Independent Revenue - General	50,000,000	45,000,000	20,920,217
1202	NON-TAX REVENUE	50,000,000	45,000,000	20,920,217
120206	Sales - General	50,000,000	45,000,000	20,920,217
12020623	Advertisement	50,000,000	45,000,000	20,920,217
052300500100	Jigawa State Printing Press			
1	Revenue	700,000,000	5,000,000	243,381,881
12	Independent Revenue - General	700,000,000	5,000,000	243,381,881
1202	NON-TAX REVENUE	700,000,000	5,000,000	243,381,881
120207	Earning - General	700,000,000	5,000,000	243,381,881
12020731	Printing Revenue	700,000,000	5,000,000	243,381,881
052300700100	Jigawa State Sports Council			
1	Revenue	50,000,000	20,000,000	3,015,000
12	Independent Revenue - General	50,000,000	20,000,000	3,015,000
1202	NON-TAX REVENUE	50,000,000	20,000,000	3,015,000
120207	Earning - General	50,000,000	20,000,000	3,015,000
12020730	Gate Fees	50,000,000	20,000,000	3,015,000
053500100100	Ministry of Environment and Climate Change			
1	Revenue	12,307,200,000	4,302,700,000	12,004,550,000
12	Independent Revenue - General	7,200,000	2,700,000	4,550,000
1202	NON-TAX REVENUE	7,200,000	2,700,000	4,550,000
120201	Licenses	300,000	300,000	3,250,000
12020138	Forestry / Timber Licence	200,000	200,000	3,000,000
12020157	Wild Animals Trophy License	100,000	100,000	250,000
120204	Fees - General	5,000,000	500,000	700,000

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12020427	Tender Fees	5,000,000	500,000	700,000
120207	Earning - General	1,900,000	1,900,000	600,000
12020719	Farm Plots and Land Charges	400,000	400,000	500,000
12020729	Earning from Parks and Gardens	1,500,000	1,500,000	100,000
13	AID AND GRANTS - GENERAL	2,300,000,000	-	-
1301	AID AND GRANTS	2,300,000,000	-	-
130104	Foreign Grants	2,300,000,000	-	-
13010409	Environmental and Climate Change Action Plan (ECCP)	2,300,000,000	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10,000,000,000	4,300,000,000	12,000,000,000
1402	OTHER CAPITAL RECEIPTS	8,000,000,000	4,300,000,000	12,000,000,000
140202	Other Capital Receipts	8,000,000,000	4,300,000,000	12,000,000,000
14020217	Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL)	8,000,000,000	4,300,000,000	12,000,000,000
1403	LOANS / BORROWINGS RECEIPT	2,000,000,000	-	-
140302	International Loans/Borrowings	2,000,000,000	-	-
14030209	World Bank Supported RAMP	2,000,000,000	-	-
053501600100	Jigawa State Environmental Protection Agency (JISEPA)			
1	Revenue	4,000,000	2,000,000	940,000
12	Independent Revenue - General	4,000,000	2,000,000	940,000
1202	NON-TAX REVENUE	4,000,000	2,000,000	940,000
120201	Licenses	2,000,000	2,000,000	470,000
12020154	Inspection Fees Stores	2,000,000	2,000,000	470,000
120204	Fees - General	2,000,000	-	470,000
12020427	Tender Fees	2,000,000	-	470,000
055100100100	Ministry Of Local Government			
1	Revenue	8,308,500,000	4,485,300,000	4,485,257,107

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Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
12	Independent Revenue - General	8,308,500,000	4,485,300,000	4,485,257,107
1202	NON-TAX REVENUE	8,308,500,000	4,485,300,000	4,485,257,107
120201	Licenses	500,000	500,000	36,000
12020109	Registration of Voluntary Organization	500,000	500,000	36,000
120204	Fees - General	52,000,000	500,000	27,480,300
12020427	Tender Fees	52,000,000	500,000	27,480,300
120213	Reimbursement	8,256,000,000	4,484,300,000	4,457,740,807
12021309	Grants & Reimbursement from Local Government	8,256,000,000	4,484,300,000	4,457,740,807