



REPORT

OF THE Auditor General

ON THE ACCOUNTS OF THE
GOVERNMENT OF KEBBI STATE

AS AT 31ST DECEMBER, 2025

OFFICE OF THE STATE
AUDITOR GENERAL
KEBBI STATE



HIS EXCELLENCY
Comrade Dr. Nasir Idris
(Kauran Gwandu)
THE EXECUTIVE GOVERNOR OF KEBBI STATE





HIS EXCELLENCY

Sen. Umar Abubakar, OFR
(Tafidan Kabi)

THE DEPUTY GOVERNOR OF KEBBI STATE



Bello Usman, FCNA, Msc, B.Sc.,
AUDITOR GENERAL, KEBBI STATE

FOREWORD BY THE STATE AUDITOR GENERAL

It is with a deep sense of constitutional responsibility and professional commitment that I present the Annual Report of the Office of the State Auditor-General for the financial year ended 31st December, 2025.

This Report is prepared pursuant to the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), particularly Sections 125 to 127, which vest the Office of the Auditor-General with the responsibility of auditing and reporting on the Public Accounts of the State and all offices and courts of the State. The Report is equally guided by the provisions of the Kebbi State Audit Law No. 20 of 2021, the Financial Regulations, the Public Procurement Law, the Appropriation Law, Treasury Circulars, and other extant financial and administrative regulations governing public financial management in the State.

The primary objective of this Office remains the promotion of transparency, accountability, prudence, and value for money in the management of public resources entrusted to Ministries, Departments, Agencies, and Government-supported institutions. In carrying out this constitutional mandate, the Office conducted financial, compliance, performance, and special audits across various sectors of government activities with a view to ensuring adherence to statutory provisions and safeguarding public funds against misuse, irregularities, and avoidable losses.

The findings contained in this Report reflect the outcome of audit examinations carried out during the year under review. While notable improvements were observed in certain areas of financial administration, internal control systems, and record management, the audit also identified recurring weaknesses relating to non-compliance with financial regulations, inadequate documentation of expenditures, delayed retirement of advances, weak internal controls, non-remittance of government revenues, unauthorized expenditures, and breaches of budgetary provisions.

It is important to emphasize that accountability in public service is not merely a legal obligation but a fundamental pillar of good governance and sustainable development. Public officers entrusted with the management of government resources are expected to discharge their duties with integrity, diligence, transparency, and strict observance of extant laws and regulations. Consequently, Accounting Officers and other responsible officials are strongly advised to address the audit observations contained herein and implement corrective measures aimed at strengthening financial discipline and institutional efficiency.

This Report also recognizes the increasing importance of modern auditing standards and global best practices in public sector auditing. Accordingly, the Office continued to align its audit processes with the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI), as well as the ethical principles of the International Federation of Accountants (IFAC). These standards provide the framework for ensuring independence, objectivity, professionalism, and credibility in the discharge of audit responsibilities.

Furthermore, the Office appreciates the support and cooperation received from **His Excellency, the Executive Governor of Kebbi State, Dr. Nasir Idris (Kauran Gwandu)**, the Kebbi State House of Assembly, the Honourable Commissioner for Finance, the Accountant General, Directors of Finance and Supplies, Internal Auditors, development partners, and all relevant stakeholders whose contributions facilitated the successful conduct of audit assignments during the year under review.

I also wish to commend the commitment, resilience, and professionalism demonstrated by the staff of the Office of the State Auditor-General despite operational and logistical challenges encountered in the course of duty. Their dedication remains instrumental to the achievement of the Office's constitutional mandate.

It is my sincere expectation that the observations and recommendations contained in this Report will receive prompt attention by the appropriate authorities and serve as a catalyst for strengthening public financial management, enhancing service delivery, and promoting accountability in governance for the overall benefit of the people of Kebbi State.

May I therefore respectfully submit this Report to the Kebbi State House of Assembly through Public Account Committee (PAC) in accordance with constitutional provisions for consideration and necessary legislative action.

Thank you.



Bello Usman, FCNA, Msc, Bsc,
Auditor-General,
Kebbi State

AUDIT APPROACH ADOPTED BY THE OFFICE OF THE STATE AUDITOR GENERAL

The Office of the State Auditor-General adopts a systematic, independent, and risk-based audit approach in the discharge of its constitutional responsibilities. The audit methodology is designed to ensure transparency, accountability, economy, efficiency, and effectiveness in the management of public resources entrusted to Ministries, Departments, Agencies, and Government institutions.

In carrying out its assignments, the Office conducts financial, compliance, performance, investigative, and special audits through examination of accounting records, payment vouchers, revenue books, contract documents, bank statements, stores records, procurement procedures, and other relevant financial documents. The audit process also involves physical verification, inspection of projects, confirmation exercises, analytical review, interviews, and evaluation of internal control systems to ascertain whether government funds are properly utilized for the intended purposes and in accordance with approved laws and regulations.

The audits are conducted in line with the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), relevant State Audit Laws, Financial Regulations, Public Procurement Laws, Treasury Circulars, Appropriation Laws, and other extant rules governing public financial management.

Furthermore, the Office aligns its audit procedures and reporting framework with internationally recognized auditing standards and best practices, particularly the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI) and International Public Sector Accounting Standards (IPSAS). The Office also draws professional guidance from the standards and ethical requirements of the International Federation of Accountants (IFAC), including principles relating to independence, integrity, objectivity, professional competence, confidentiality, and due care.

In addition, the Office applies the principles of risk assessment and materiality in determining audit scope and areas requiring detailed examination. This approach enables auditors to focus attention on high-risk transactions, vulnerable sectors, and areas with significant financial implications to government operations.

The audit approach adopted by the Office is therefore aimed at promoting prudent financial management, strengthening internal control systems, improving service delivery, preventing wastage of public resources, and enhancing public confidence in governance and accountability processes within the State.



KEBBI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
Gwadangaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.

Statement of Accounting Policies

The following are the summaries of the significant accounting policies adopted by the Accountant General in the preparation of the accounts of Kebbi State Government for the year ended 31st December, 2025

a. Statement of Compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and comply with Cash Basis International Public Sector Accounting Standards (IPSAS). The accounts are also in conformity with the standard template for General Purpose Financial Statements (GPFs). The accounting policies have been consistently applied.

b. Basis of Preparation of Financial Statements

The financial statements have been prepared on Cash Basis – IPSAS and of historical cost. No adjustment has been made to reflect the impact of any

Specific or general changes in price levels. The cash flow statement is prepared using the direct method.

PART 1

RESPONSIBILITIES, OPINION AND STATEMENTS



KEBBI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
Gwadangaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.

RESPONSIBILITY FOR FINANCIAL STATEMENTS.

The Kebbi State 2025 financial statement were prepared using IPSAS (International Public Sector Accounting Standard) Cash Basis.

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice (GAAP).as the Accountant General, and the state's Accounting Officer for receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of annual financial statements.

To fulfil accounting and operating responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources by the Government.

Responsibility for integrity and objectivity of financial statements, rest entirely with the government, efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31st December 2025 and its operation for the year ended on that date.

A handwritten signature in black ink, followed by the date 27/04/2026.

Bello Ibrahim (FCNA, FCCrFA, FCCCSA, FCPA)
Accountant General
Kebbi State



KEBBI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
Gwadangaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.

KEBBI STATE GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS

Summary of Significant Accounting Policies

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardized COA and the GPFS is hereby adopted by Kebbi State Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Kebbi State.

These policies shall form part of the universally accepted framework for financial reporting in Kebbi State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore Bank Reconciliation Statement shall form integral part of periodic Reports in Kebbi State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Kebbi State.

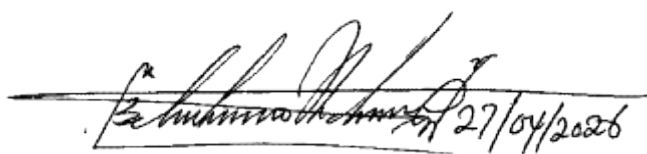
S/N	Accounting Policies:
1	Accounting Terminologies / Definitions I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Kebbi State Government in preparing and presenting Financial Statements. II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. Cash receipts are cash inflows. VII. Cash payments are cash outflows. VIII. Cash Controlled by Kebbi State Government: Cash is deemed to be controlled by Kebbi State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. Government Business Enterprise means a department or agency that has all the following characteristics: ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business; ➤ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well

	as additional information
2	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Kebbi State Government, and Accounting Policies and Notes to the Financial Statements. In Kebbi State, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ Separately identifies payments made by third parties on behalf of the State government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Financial Regulations, State Audit Law, Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kebbi State: • Cash Basis of Accounting; • Understability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
5	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December in line with the national treasury circular Ref. No. OAGF/CAD/026/VOL102 30th

	December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6	Reporting Currency The GPFS are prepared in Nigerian Naira.
7	MDA for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Kebbi State Government except Government Business Enterprises (GBEs).
8	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Kebbi State.
10	Receipts - These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc.), Receipts from Trading activities and Other Cash Receipts. - These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	External Assistance - Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. - External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants & Aid Received These shall be categorized as either short or long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

13	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15	Payments - These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. - Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	Foreign Currency Transactions: - Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. - At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

20	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	Leases - Cash Payment for Finance Leases are leases which effectively transfer to the leases entity substantially all the risks and benefits incidental to ownership of the leased item. They are treated as capital payments and disclosed in the Statement of Cash Receipts and payments - Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	Advances All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.



BELLO IBRAHIM (FCNA, FCCrFA, FCCCSA, FCPA)
ACCOUNTANT - GENERAL KEBBI STATE



OFFICE OF THE STATE AUDITOR GENERAL
P.M.B. 1050, KEBBI STATE

Our Ref:

Date: 18th May, 2026

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Kebbi state of Nigeria for the year ended 31st December 2025, have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as Amended) and Kebbi State Law No.20 of 2021 as well as the provisions of International Public Sector Accounting Standards (IPSAS).

Responsibility of the Accountant General

The Accountant General is responsible for the preparation and fair presentation of the financial statements in accordance with provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004, International Public Sector Accounting Standards (IPSAS) Cash Basis, Kebbi State Accounting Law No. 6 of 2017 and the relevant laws.

This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

Responsibility of Auditor General

The Auditor General is responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) issued by International Organization of Supreme Audit Institution (INTOSAI) and the relevant laws stated in paragraph one (1) above on the accounts of Kebbi State Government. Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the State.

Opinion

In my opinion, the Financial Statements which are in agreement with the books of accounts and records present fairly in all material respect the Financial Position of the Government of Kebbi State as at 31st December, 2025, it's Financial Performance and Cash Flows for the fiscal year ended on that date.

Special Opinion:

The state is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted Human Capital Opportunities for Prosperity and Equity – Governance (HOPE GOV) Programme and States Fiscal Transparency, Accountability and Sustainability Programme for Results (SFTAS). The Expenditure Framework (and receipts) are detailed in the Disclosure Notes (paragraph Note 5) in the attached General-Purpose Financial Statements (Consolidated Revenue Fund) of Kebbi State Government.

In my opinion, the information provided in the accompanying Disclosure Notes represents fairly, in all material respects, the funds received against the HOPE GOV P for R for the year ended 31st December 2025 was in accordance with International Public Sector Accounting Standards (IPSAS)



Bello Usman (FCNA, Msc, Bsc)
Auditor General, Kebbi State.

OVERALL AUDITOR GENERAL'S RECOMMENDATION/CONCLUSION:

1. The State Government commitments and resolve for full migration to IPSAS Accrual should be in compliance with FAAC reporting framework standard format. The Four (4) Standard Financial Statements approved by FAAC under the IPSAS Accrual General Purpose Financial Statements (GPFS) are recommended to be adopted. Notes are integral part of the Financial Statement therefore should be provided in details with reference to the National Chart of Account (NCOA).
2. We advised for the timely upgrading of existing Integrated Financial Management Information to cope with numerous challenges of IPSAS Accrual reporting format which should be accurate and consistent on in alternative replacing it with more robust software that can provide what is required.
3. The ICT infrastructure used and managed by the Ministry of Finance should be able to process and develop notes to the General-Purpose Financial Statements (GPFS) such as those of inventory recording, Assets Accounting, Human Resources data base, procurements etc.
4. The Treasury cash & bank balances contained in the Annual Board of Survey Report on the Direction of the State Accountant General should not contain large information with un-explained balances and promptly copied to the Office of the State Auditor General for our comments.
5. MDA's must be prepared to answer and reply all audit Reports and Queries issued to them promptly in compliance with Kebbi State Financial Instructions.
6. Efforts should be intensified on the Training of the young, capable hands in the identified manpower need to keep up to the challenges of the time.
7. Debt servicing schedule should be adequately provided updated and reported timely.
8. Sufficient explanatory/Breakdown notes should be included in the notes to Financial Statements and the supplementary notes.

CONCLUSION

The audit of the accounts of the Government of Kebbi State for the year ended 31 December 2025 revealed continued efforts towards improving public financial management and strengthening transparency in the administration of public resources. Nevertheless, the report identified a number of weaknesses relating to internal controls, record management, compliance with financial regulations, contract administration including the use of Special Imprest instrument beyond statutory provisions and timely implementation of previous audit recommendations. Addressing these challenges will require sustained commitment by Accounting Officers, strengthened oversight mechanisms and strict adherence to established laws and procedures.

The Office of the Auditor-General remains committed to promoting accountability, prudent management of public funds and value-for-money in government operations. It is expected that the findings and recommendations contained in this report will receive the necessary attention and that corrective actions will be taken promptly to enhance governance, improve service delivery and safeguard public resources for the benefit of the people of Kebbi State.



Bello Usman, FCNA, MSC, BSC
Auditor General,
Kebbi State.

OVERVIEW OF 2025 APPROPRIATION AND ANALYSIS OF FINANCIAL PERFORMANCE

In 2025, Kebbi State budgeted revenue amounted to Two Hundred and Thirty Two Billion, Six Hundred and Ninety Two Million, Nine Hundred and Twelve Thousand, Nine Hundred and Seventy Four Naira, Fifty Two Kobo (~~₦~~232,692,912,974.52) only, while the actual revenue realized stood at Two Hundred and Twenty Seven Billion, Nine Hundred and Ninety Seven Million, Eight Hundred and Twenty Eight Thousand, Sixty Five Naira, Eighty Nine Kobo (~~₦~~227,997,828,065.89) only with revenue shortfall of Four Billion Six Hundred and Ninety Five Million, Eighty Four Thousand, Nine Hundred and Eight Naira, Sixty Three Kobo (~~₦~~4,695,084,908.63) only or 2.02%. This indicates that the revenue target was not fully achieved during the period under review. Management should strengthen revenue forecasting and collection mechanisms and identify factors responsible for the shortfall to enhance the realism and attainment of future revenue estimates.

The Statutory revenue Final Budget agreed at Fifty Eight Billion, Three Hundred and Thirty Five Million, Three Hundred and Two Thousand, Eight Hundred and Twenty Four Naira Twenty Kobo (58,335,302,824.20) only, While the actual accounted for Eighty One Billion, Eight Hundred and Ninety Three Million, Two Hundred and Eighty Two Thousand, Three Hundred and Thirty Six Naira Seventy Six Kobo, (~~₦~~81,893,282,336.76) only, this shown an increase of Twenty Three Billion, Five Hundred and Fifty Seven Million Nine Hundred and Seventy Nine Thousand, Five Hundred and Twelve Naira, Fifty Six Kobo (23,557,979,512.56) only or 40.38% signifying a strong and commendable performance from the Federal Allocation.

VAT budgeted revenue accounted for Eighty Seven Billion, Three Hundred and Ninety Million, Two Hundred and Forty Two Thousand, Three Hundred and Ninety Three Naira, Ninety One Kobo only (~~₦~~87,390,242,393.91) while the actual revenue accorded was Eighty Three Billion, Four Hundred and Twenty Six Million Five Hundred and Seventy Eight Thousand Three Hundred and Seven Naira Eighteen Kobo only (83,426,578,307.18) indicating a revenue decrease of Three Billion, Nine Hundred and Sixty Three Million, Six Hundred and Sixty Four Thousand, Eighty Six Naira Seventy Three Kobo only (3,963,664,086.73) or 4.51%.

The Internally Generated Revenue final budget recorded Twenty Five Billion , Nine Hundred and Seventy Nine Million, Seven Hundred and Fifty Three Thousand , Six Hundred and Eighty Four Naira Zero Kobo only (~~₦~~25,979,753,684.00), While the actual stood at Twenty Three Billion Six Hundred and Twenty Two Million, Five Hundred and Sixty Five Million, Nine Hundred and Ninety Nine Naira, Eleven Kobo only (~~₦~~23,622,565,999.11), which shown a decrease of Two Billion Three and Fifty Seven

Million One Hundred and Eighty Seven Thousand Six Hundred and Eighty Four Naira Eighty Nine Kobo only (~~₦~~2,357,187,684.89) representing 9% of the projected figure and signaling ongoing gaps in the effectiveness of internal revenue mobilization.

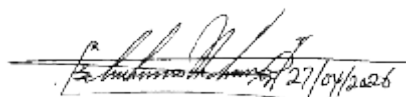
Total Capital Expenditure during the year was recorded as One Hundred and Thirty One Billion Five Hundred and Ninety Million Four Hundred Thirty Seven Thousand Eight Hundred and Thirty Eight Naira Ninety Nine Kobo only (~~₦~~131,590,437,838.99), while the final budget shown Four Hundred and Ninety Four Billion, Four Hundred and Forty Eight Million Six Hundred and Ninety Three Thousand One Hundred and Sixty Four Naira Ninety Eight Kobo only (~~₦~~494,448,693,164.98), whilst Three Hundred and Sixty Two Billion Eight Hundred and Fifty Eight Million Two Hundred and Fifty Five Thousand Three Hundred and Twenty Five Naira Ninety Nine Kobo only (~~₦~~362,858,255,325.99) was discovered as the total decrease of expenditure representing 73.38% of the final budget.

STATEMENT NO 1
KEBBI STATE GOVERNMENT OF NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2025

RECEIPT:		ACTUAL 2025	ACTUAL 2024
		₦	₦
Statutory Allocation From FAAC	1	81,893,282,336.76	15,927,134,055.41
Value Added Tax Allocation	2	83,426,578,307.18	64,949,680,282.34
Internal Generated Revenue (IGR)	3	23,622,565,999.11	14,775,724,870.28
Other FAAC Transfer (Electronic Money Transfer EMT)	4	4,493,548,078.12	2,238,674,721.16
Exchange Difference/Gain	5	4,604,137,495.36	36,195,766,609.00
Ecological Fund	6	2,206,705,212.67	0.00
Other FAAC Receipt (Solid Minerals)	8	0.00	0.00
Grant	176		
TOTAL RECIEPT		200,246,817,429.20	134,086,980,538.19
PAYMENTS:			
Personnel Cost (Including Salaries on CRF Charges/Pensions)	ST3	57,001,434,809.51	31,195,760,494.47
Overhead Cost (Including Services on Subvention and Parastatals)	ST3	51,680,428,111.75	31,028,472,008.79
Other FAAC Deductions(Ecological)	ST3	2,206,705,212.67	436,071,837.65
TOTAL PAYMENTS:		110,888,568,133.93	62,660,304,340.91
OPERATING ACTIVITIES		89,358,249,295.27	71,426,676,197.28
Dividend Received	175	111,840,709.62	196,138,021.58
OPERATING ACTIVITIES		89,470,090,004.89	71,622,814,218.86
CASH FLOW FROM INVESTING ACTIVITIES:			
Capital Expenditure : Administrative Sector	126	(15,969,007,962.16)	(19,284,400,255.49)
Capital Expenditure : Economic Sector	126	(82,603,667,474.98)	(46,715,714,432.68)
Capital Expenditure : Law and Justice	126	(4,202,727,866.75)	(660,754,451.19)
Capital Expenditure: Social Sector	126	(28,778,959,606.76)	(14,394,773,828.25)
Capital Expenditure : Contingency Fund/Planning Reserve		(36,074,928.34)	(1,145,845,720.00)
NET CASH FLOWS FROM INVESTMENT ACTIVITIES:		(131,590,437,838.99)	(82,201,488,687.61)

CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from External Loan Received:	177	32,924,758,147.96	19,418,834,450.29
Proceeds from Internal Loans :	178	-	3,133,541,542.29
Loan Repayment (External Loan)	179	(4,670,347,695.64)	(3,887,313,649.24)
Loan Repayment (Internal Loan)	180	(799,505,964.18)	(835,723,136.79)
Sales of Government Asset (Airport)	9	0.00	0.00
Grant		27,751,010,636.69	8,826,780,086.00
Net Cash Flow From Financing Activities		55,205,915,124.83	26,656,119,292.55
		13,085,567,290.73	16,077,444,823.80
Net Other Cash Equivalent Account/Liabilities		9,976,106,549.74	-22,958,688,335.58
Net Cash for the year		3,109,460,740.99	(6,881,243,511.78)
Cash & its Equivalent 1-01-2025		13,114,528,552.18	19,995,772,063.96
Cash & its Equivalent 31-12-2025	182	16,223,989,293.17	13,114,528,552.18

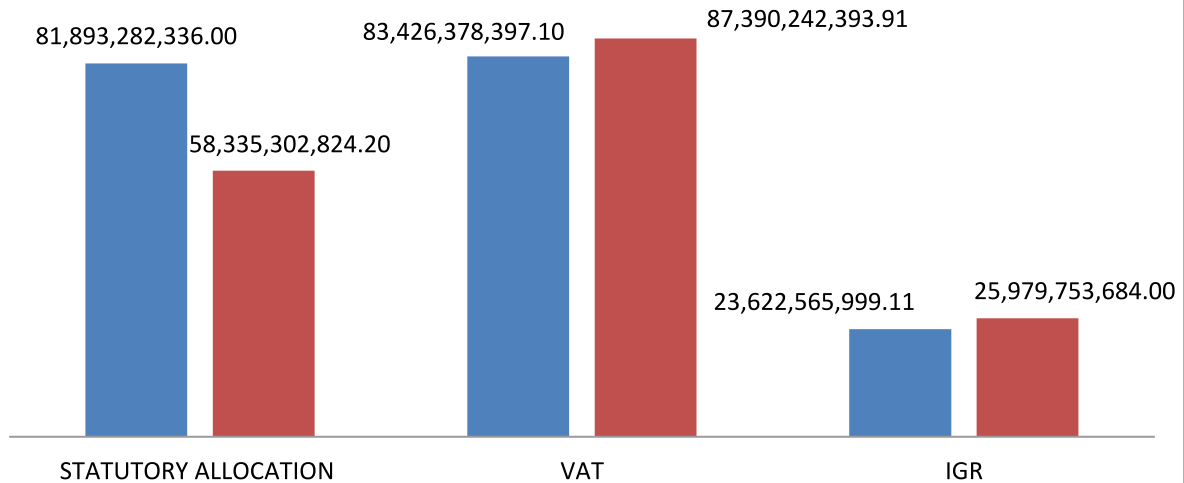
The Accompanying Notes form part of these Statements



Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

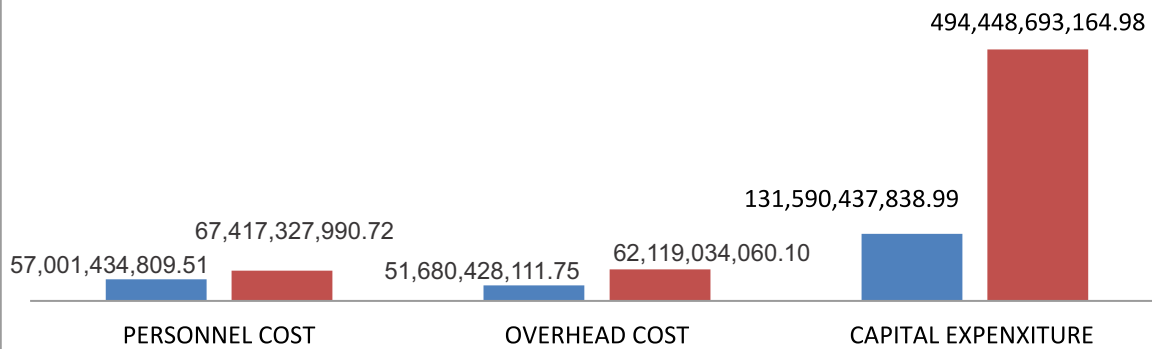
REVEVUE 2025

■ ACTUAL ■ BUDGET



EXPENDITURE 2025

■ ACTUAL ■ BUDGET



The bar graph illustrates that actual expenditure under all categories was below the approved budget provisions. Capital expenditure accounted for the largest share of both budgeted and actual spending, however, actual capital expenditure of One Hundred and Thirty One Billion Five Hundred and Ninety Million Four Hundred and Thirty Seven Thousand Eight Hundred and Thirty Eight Naira Ninety Nine Kobo (~~₦~~131,590,437,838.99) represented only about 26.6% of the approved capital budget of Four Hundred and Ninety Four Billion Four Hundred and Forty Eight Million Six Hundred and Ninety Three Thousand One Hundred and Sixty Four Naira Eighteen Kobo (~~₦~~494,448,693,164.18). Similarly, Personnel and Overhead expenditures were below their respective estimates with 20.9% and 14.8%, indicating that overall expenditure performance during the year was substantially lower than budgeted levels.

With the widest gap recorded under capital expenditure, suggesting that a substantial portion of approved capital projects was either deferred or remained unexecuted during the year under review.

STATEMENT NO 2

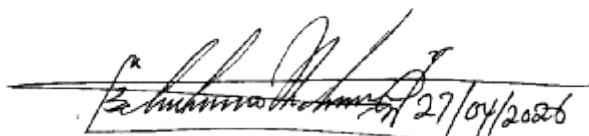
KEBBI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSET AND LIABILITY FOR THE YEAR ENDED
31ST DECEMBER, 2025

	NOTES	CURRENT YEAR ACTUAL 2025	PREVIOUS YEAR ACTUAL 2024
ASSETS		₦	₦
CURRENT ASSETS:			
Cash Held by MDAs	12	516,963.10	651,956.50
Cash & Banks Balances	182	16,223,472,330.07	13,114,528,552.18
TOTAL LIQUIDITY ASSETS		16,223,989,293.17	13,115,180,508.68
NON -CURRENT ASSET:			
INVESTMENTS :			
State Investment	183	18,015,872,169.60	8,704,655,325.12
Imprest		0.00	1,161,717,133.17
Staff Loans & Advances	184	46,048,433.16	181,673,969.41
TOTAL NON - CURRENT ASSETS:		18,061,920,602.76	10,048,046,427.70
Intangible Assets (Liabilities Over Assets)		228,216,853,868.16	137,526,091,004.64
TOTAL ASSETS		262,502,763,764.09	160,689,317,941.02
LIABILITIES:-			
CURRENT LIABILITIES			
Consolidated Revenue Fund	ST3	(5,832,163,684.43)	65,497,596,751.29
Capital Development fund	ST4	108,831,735,855.65	1,124,025,060.37
Contractual Obligation	187	33,999,489,871.08	11,629,489,871.08
Outstanding Pension/Gratuity		0.00	0.00
TOTAL CURRENT LIABILITIES		136,999,062,042.30	78,251,111,682.74
NON CURRENT LIABILITIES			
EXTERNAL AND INTERNAL LOANS			
Long Term Loans (External Loan)	185	109,709,575,858.43	78,845,686,132.41
Long Term Loan (Internal Loan)	186	3,083,452,271.40	3,592,520,125.87

TOTAL NON - CURRENT LIABILITIES		112,793,028,129.83	82,438,206,258.28
-			
12,710,673,591.96			
		-	
TOTAL LIBILITIES/NET EQUITY		<u>249,792,090,172.13</u>	<u>160,689,317,941.02</u>

The Accompanying Notes form part of these
Statements

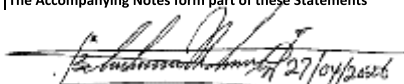


Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

STATEMENT NO 3
KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED 31ST DECEMBER, 2025.

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ACTUAL YEAR 2025	FINAL BUDGET	INITIAL /ORIGINAL BUDGET	VARIANCE ON FINAL BUDGET
N			N	N	N	N
39,430,421,226.85	Opening Balance		65,497,596,751.29			
	ADD REVENUE					
15,927,134,055.41	Statutory Allocation FAAC	1	81,893,282,336.76	58,335,302,824.20	58,335,302,824.20	(23,557,979,512.56)
64,949,680,282.34	Value Added Tax Allocation	2	83,426,578,307.18	87,390,242,393.91	87,390,242,393.91	3,963,664,086.73
120,307,235,564.60	SUB TOTAL STATUTORY ALLOCATION		165,319,860,643.94	145,725,545,218.11	145,725,545,218.11	(19,594,315,425.83)
7,952,096,025.07	Direct Taxes	3	11,031,152,717.91	19,998,400,000.00	19,998,400,000.00	8,967,247,282.09
275,609,232.25	Fine	3	365,501,659.29	189,813,000.00	189,813,000.00	(175,688,659.29)
183,739,488.16	Fees	3	243,667,772.86	3,571,956,684.00	3,571,956,684.00	3,328,288,911.14
	Mining Rents		0.00	0.00	0.00	0.00
	Royalties		0.00	0.00	0.00	0.00
31,321,240.00	Licences	3	27,512,906.00	83,970,000.00	83,970,000.00	56,457,094.00
258,600,335.85	Earning	3	420,629,914.10	243,800,000.00	243,800,000.00	(176,829,914.10)
603,400,783.65	Sales	3	981,469,799.58	1,413,240,000.00	1,413,240,000.00	431,770,200.42
194,754,405.00	Sales/Rent on Gov't Buildings	3	1,935,971,065.59	39,274,000.00	39,574,000.00	(1,896,697,065.59)
	Sales/Rent on Land & Others	3	0.00			-
1,367,735,655.18	Interest Earned	3	2,048,968,292.03	104,400,000.00	104,300,000.00	(1,944,568,292.03)
	Investment Income	3	0.00	0.00	0.00	-
	Repaayment General	3	1,625,515,016.14	334,400,000.00	334,400,000.00	
500,069,873.69	Re-imbursement	3	0.00	500,000.00	500,000.00	500,000.00
3,408,397,831.46	Local Government Revenue	3	4,942,176,855.61	0.00	0.00	
14,775,724,870.31	Sub-total -Independent Revenue		23,622,565,999.11	25,979,753,684.00	25,979,953,684.00	2,357,187,684.89
	Other Revenue Sources					
36,195,766,609.00	Exchange Gain	5	4,604,137,495.36	0.00	0.00	(4,604,137,495.36)
0.00	Bank Charges		0.00	0.00	0.00	0.00
2,238,674,721.16	Other FAAC Transfers	4	4,493,548,078.12	52,601,062,582.41	52,601,062,582.41	48,107,514,504.29
	Forex Equalisation	7	0.00	2,806,555,540.00	2,806,555,540.00	0.00
	Other FAAC Receipt (Solid Minirals)	8	0.00	5,579,995,950.00	5,579,995,950.00	0.00
	Ecologycal Fund	6	2,206,705,212.67			
38,434,441,330.16	Sub Total		11,304,390,786.15			
173,517,401,765.07	TOTAL REVENUE:		265,744,414,180.49	171,705,298,902.11	171,705,498,902.11	(17,237,127,740.94)
	LESS: EXPENDITURE					
31,195,760,494.47	Personnel Expenditure by Administrative Classification	13	57,001,434,809.51	67,417,327,990.72	58,619,561,792.41	10,415,893,181.21
31,028,472,008.79	Overhead Expenditure by Administrative Classification	14	51,680,428,111.75	62,119,034,060.10	59,352,110,085.10	10,438,605,948.35
436,071,837.65	Other FAAC Deduction(Ecological)	181	2,206,705,212.67	0.00	0.00	(2,206,705,212.67)
62,660,304,340.91	TOTAL EXPENDITURE		110,888,568,133.93			
	OTHER RECURRENT PAYMENTS					
19,418,834,450.29	Proceeds from External Loan Received:	177	32,924,758,147.96	193,636,626,040.00	193,636,626,040.00	160,711,867,892.04
3,133,541,542.29	Proceeds form Internal Loans :	178	0.00	7,528,242,313.17	7,528,242,313.17	7,528,242,313.17
(3,887,313,649.24)	Loan Repayment (External Loan)	179	(4,670,347,695.64)	0.00	0.00	4,670,347,695.64
(835,723,136.79)	Loan Repayment (Internal Loan)	180	(799,505,964.18)	0.00	0.00	799,505,964.18
17,829,339,206.55			27,454,904,488.14	330,701,230,403.99	319,136,540,230.68	303,246,325,915.85
80,489,643,547.46			83,433,663,645.79			
93,027,758,217.61	OPERATING BALANCE		182,310,750,534.70	0.00	0.00	(182,310,750,534.70)
	APPROPRIATION /TRANSFERS:					
27,530,161,466.32	Transfer to CDF	ST4	188,142,914,219.13	0.00	0.00	(188,142,914,219.13)
65,497,596,751.29	CLOSING BALANCE		(5,832,163,684.43)			

The Accompanying Notes form part of these Statements



Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

STATEMENT NO 4

KEBBI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR 2024	DESCRIPTION	NOTE	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL / ORIGINAL BUDGET 2025	PERFORMANCE ON TOTAL %
₦				₦	₦	%
13,836,958,978.44	Opening Balance		1,124,025,060.37			0.00
27,530,161,466.32	ADD REVENUE Transfer From CRF	ST3	188,142,914,219.13	0.00	0.00	0.00
10,351,216,527.54	Local Govt Contribution	10	17,069,662,368.77	12,320,464,407.68	12,320,464,407.68	138.55
3,133,541,542.29	Internal Loans (Repayment)	180	799,505,964.18	0.00	0.00	0.00
19,418,834,450.29	External Loans (Repayment)	179	4,670,347,695.64	0.00	0.00	0.00
752,867,040.24	Miscellaneous (Local Govt Contribution to Primary Health Care under 1 roof)	11	752,867,040.24	804,000,000.00	804,000,000.00	93.64
8,826,780,086.00	Grants	176	27,751,010,636.69	110,375,714,704.91	110,375,714,704.91	25.14
196,138,021.58	Dividend Received from Companies	175	111,840,709.62	0.00	0.00	0.00
84,046,498,112.70	TOTAL REVENUE AVAILABLE		240,422,173,694.64	123,500,179,112.59	123,500,179,112.59	194.67
19,284,400,255.49	LESS : CAPITAL EXPENDITURE Capital Expenditure : Administrative Sector	126	15,969,007,962.16	56,042,724,948.63	57,683,998,923.63	28.49
46,719,714,432.68	Capital Expenditure : Economic Sector	126	82,603,667,474.98	254,499,611,360.33	260,317,177,183.79	32.46
660,754,451.91	Capital Expenditure : Law and Justice	126	4,202,727,866.75	14,352,086,666.40	15,032,086,666.40	29.28
14,394,773,828.25	Capital Expenditure: Social Sector	126	28,778,959,606.76	164,475,988,840.92	118,960,988,840.92	17.50
1,862,830,084.00	Capital Expenditure : Contingency Fund/Planning Reserve	126	36,074,928.34	5,078,281,347.90	5,078,281,347.90	0.71
82,922,473,052.33	TOTAL CAPITAL EXPENDITURE		131,590,437,838.99	494,448,693,164.18	457,072,532,962.64	26.61
1,124,025,060.37	CLOSING BALANCE		108,831,735,855.65			

The Accompanying Notes form part of these Statements



Name and Signature of:- BELLO IBRAHIM (FCNA, FCCrFA, FCCCSA, FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

3.2.7 AUDIT OF MINISTRIES, BOARDS, PARASTATALS AND AGENCIES

Pursuant to Section 125(2) and (3) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), together with the provisions of the Kebbi State Audit Law No. 20 of 2021 and the enabling laws establishing various public institutions, the Auditor-General is constitutionally empowered to audit or cause to be audited the accounts of Ministries, Departments, Agencies, Commissions, Boards and other State-funded establishments, and is entitled to unrestricted access to all books, records, vouchers and other documents necessary for the discharge of this constitutional responsibility.

1. ANNUAL PARAGRAPHS AND OBSERVATIONS OF GOVERNMENT ACCOUNTS

Audit inspections were conducted across 27 Government Accounts Department (Ministries) for the year ended 31st December 2025. 22 responded satisfactorily to audit queries while 6 failed to respond within the 21-days statutory reply period to Audit Queries after being served with reminders at some points.

3.4.4 MINISTRY OF AGRICULTURE AND FOOD SECURITY 2024

Non- Presentation of Evidence for Staff Training: During the examination of accounts records, it was observed that, the sum of **₦6,600,000.00** was spent for the training of staff but no any evidence of payment was presented for Audit verification up to the time of writing this report.

3.4.5 MINISTRY OF HIGHER EDUCATION 2024

Payment Vouchers Raised and Paid without Supporting Document: During a careful examination of financial records for the period under review it was observed that the sum of **₦31,500,000.00** were raised and paid to the permanent secretary without supporting document which is contrary to the provisions of Financial Regulations No.603. **Payment Vouchers not posted into the Vote Book:** During the examination of the books of accounts of the Ministry for Higher Education, it was observed that some payment vouchers were not posted in to the vote book to the tune of **₦297,863,497.00**. **Financial Assistance:** During the examination of the books of accounts of the Ministry for Higher Education, it was observed that **₦77,150,000.00** was paid as financial assistance to various students of Kebbi state indigene with no evidence presented for audit purposes.

3.4. 6 PROTOCOL AFFAIRS DEPARTMENT 2024

Payment Vouchers not entered into the Vote Book: Examination of account records revealed that expenditure worth **₦2,417,000.00** was not entered into the Vote Book which is contrary to the provisions of the Financial Regulation. **Payment Vouchers Raised and Paid without necessary Supporting Documents:**

During a careful examination of financial records for the period under review it was observed that the sum of **₦7,876,000.00** were raised and paid to the permanent secretary without supporting document which is contrary to the provisions of Financial Regulations No.603.

3.4.7 MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS 2024

Payment Vouchers Raised and Paid without necessary Supporting Documents:

During a careful examination of financial records for the period under review it was observed that the sum of **₦29,950,000.00** were raised and paid to the permanent secretary without supporting document which is contrary to the provisions of Financial Regulations No.603. **Non Presentation of Evidence of Payment for Purchases:**

Examination of account records revealed that purchases worth **₦9,541,000.00** was expended with no evidence presented.

3.4.8 MINISTRY OF HUMANITARIAN AFFAIRS AND EMPOWERMENT DEVELOPMENT 2025

Payment Vouchers Raised and Paid without necessary Supporting Documents:

During a careful examination of financial records for the period under review it was observed that the sum of **₦19,890,000.00** were raised and paid to the permanent secretary without supporting document which is contrary to the provisions of Financial Regulations No.603.

3.2.8 AUDITED/UNAUDITED BOARDS, PARASTATALS AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER 2025

S/No	NAME OF PARASTATALS/AGENCY	AUDIT FIRM APPOINTED	PERIOD
1	Sustainable Development Goals (SDG)	Not Audited	2023 – 2025
2	Kebbi State Emergency Relief Agency (SEMA)	Audited	2024
3	National Council for Women Society	Not Audited	2023 – 2025
4	State Agency for the Control of AIDS (SACA)	Not Audited	2023 – 2025
5	Kebbi State Contributory Pension Board	Not Audited	2024 – 2025
6	House of Assembly Service Commission	Not Audited	2024 – 2025
7	History Bureau	Audited	2024
8	Kebbi State Television Service (KBTv)	KL & Co	2024
9	Kebbi State Broadcasting Cooperation (KBC)	A.D Zagga & Co.	2024
10	Kebbi State Independent Electoral Commission (KSIEC)	Audited	2024
11	Pilgrims Welfare Agency (PWA)	Not Audited	2023 – 2025
12	Preaching Board	Audited	2024
13	Kebbi Agricultural and Rural Development Authority (KARDA)	Audited	2024
14	Rural Access and Mobility Project (RAAMP)	Audited	2024
15	Forestry II	Umepa Adejo & Co.	2024
16	Kebbi Agricultural Supply Company (KASCOM)	Audited	2024
17	Kebbi State Project Financial Management Unit (PFMU)	Not Audited	2023 - 2025
18	Board of Internal Revenue	Mayowa Onanibosi & Co.	2024
20	Tourism Board	Audited	2025
21	Birnin Kebbi Central Market	K.K. Yaro & Co.	2024
22	Sir Ahmadu Bello International Airport (SABIA)	Audited	2025
23	Kebbi State Community and Social Development Agency (CSDA)	Audited	2024
24	Kebbi Investment Promotion Agency (KIPA)	Audited	2025
25	NG - Cares	Audited	2024
26	Water Board	Mayowa Onanibosi & Co.	2024
27	Rural Water Supply and Sanitation	Not Audited	2024 - 2025
28	State Housing Cooperation	KL & Co.	2024
29	Rural Electrification Board (REB)	K.K. Yaro & Co.	2024
30	Kebbi Urban Development Authority (KUDA)	Audited	2025
31	Kebbi Geographic Information Agency (KEBGIS)	Audited	2025
32	Judicial Service Commission (JSC)	Not Audited	2024 - 2025
33	Law Reform Commission	Not Audited	2025
34	Universal Basic Education Board	K.K. Yaro & Co.	2024

35	Library Board	Audited	2024
36	Arabic and Islamic Education Board	Audited	2025
37	Abdullahi Fodio Islamic Centre	Audited	2024
38	Agency for Adult Education	Not Audited	2023 - 2025
39	Secondary Schools Management Board (SSMB)	Adeshina Kamar & Co.	2024
40	Kebbi State Polytechnic Dakin Gari	Abdul-Azeez Oladele & Co.	2024
41	Adamu Augie College of Education Argungu	KL & Co	2025
42	College of Preliminary Studies, Yauri	Adebayo Kayode D. & Co.	2024
43	State Scholarship Board	Audited	2024
44	Primary Health Care Development Agency	A.D. Zagga & Co.	2024
45	Sir Yahaya Memorial Hospital	Audited	2025
46	Kebbi Medical Centre Kalgo	Audited	2025
47	Health System Development Project II	Not Audited	2023 - 2025
48	College of Nursing Sciences	Audited	2024
49	College of Health Science Technology Jega	Audited	2024
50	Kebbi State Contributory Healthcare Management Agency	Audited	2025
51	Drugs And Medical Consumables Management Agency	Not Audited	2023 - 2025
52	Kebbi State Environmental Protection Agency (KESEPA)	Audited	2024
53	Social Security Welfare Fund (SSWF)	Zainab Binta & Co.	2025
54	Bureau of Price Intelligence and Public Procurement (Due Process)	Not Audited	2023 - 2025
55	Direct Labour Commission	Not Audited	2023 - 2025

3.2.9 BOARDS, PARASTATALS AND AGENCIES AUDIT OBSERVATION RAISED

By the provisions of section 125(3 & 4) of the Constitution of the Federal Republic of Nigeria, the Auditor General derives the statutory authority to directly audit the accounts of government boards, commissions, agencies, and parastatals to ensure accountability, transparency, and prudent management of public resources and reinforced by Kebbi State Law No.20 of 2021, which empower the Auditor General to examine the financial records, transactions, assets, and operations of public institutions receiving government funds. Through this independent oversight function, the Auditor General assesses compliance with financial regulations, promotes sound financial management, and reports audit findings to the State House of Assembly.

During the audit exercise for the year ended 31st December, 2025 the following Queries were issued to Parastatals, Departments and Agencies;

3.3.0 STATE EMERGENCY MANAGEMENT AGENCY (SEMA) 2024) During the audit exercise for the period under review the following were the observation raised;

Inadequate Documentation of Relief Distribution:

Audit review revealed that complete beneficiary registers, acknowledgment receipts and distribution schedules were not maintained for some relief materials distributed during emergency interventions. This weakened the audit trail and made independent verification difficult.

Weak Inventory Management:

Physical verification disclosed deficiencies in store records, including incomplete stock registers.

Procurement Compliance Issues:

The audit observed instances where procurement records, were incomplete or unavailable for review.

Poor Record Keeping:

Accounting records, payment vouchers and supporting documents were not consistently maintained in an orderly manner, thereby delaying audit verification.

All Expenditures are Special Imprest based:

The audit inspection of account records revealed that all the purchases of the relief materials are funded through special imprest instrument with low compliance to the statutory provisions regarding the use of the medium.

3.3.1 KEBBI TELEVISION SERVICES (KBTv) 2024

During the audit exercise for the period under review the following were the observation raised;

Internal Audit Department

During the year under review we observed that the internal audit department of the service was not fully functioning.

Stock Takings

Stock valuation sheets were not made available for audit purposes which halted determination of the actual figure for the period under review.

Depreciated Tangible Assets

We observed during the year under review that most of the fixed assets owned by the organization has been fully depreciated and they are as follows;

- Land and Building
- Motor Vehicles
- Furniture and fittings
- Plant and Machinery

Inadequate Fixed Asset Register:

During the audit exercise it was observed that, the Station did not maintain a comprehensive and up-to-date fixed asset register, making it difficult to verify the existence, location and condition of broadcasting equipment and other assets.

3.3.2 BIRNIN KEBBI CENTRAL MARKET AND MOTOR PARK 2024

During the audit exercise for the period under review the following were the observation raised;

Internally Generated Revenue:

The Management failed to achieve its projected internally generated revenue (IGR) targets in 2024. The revenue shortfall was attributable to low revenue collection reported from Gate Fees, Rent on Market Shops, Development Charges and Market Application Form and there was no collections from the Motor Park because it was under construction since February, 2023.

Fixed Asset Register:

The Market Management did not maintain a Fixed Asset Register. Consequently, assets such as shop buildings, office equipment, furniture, could not be properly identified, monitored, or safeguarded against loss, misuse, or deterioration.

Weak Internal Control:

Procedures were observed in the areas of revenue collection, record keeping, supervision of collectors, and reconciliation of collections. These weaknesses increase the risk of revenue leakages, fraud, and financial irregularities.

3.3.3 KEBBI STATE POLYTECHNIC DAKIN GARI 2024

During the audit exercise for the period under review the following were the observation raised;

Payment Vouchers Arrangement:

Payment vouchers processed for various payments during the year under review were not arranged serially in the files and were not supported with relevant source documents. It is advised that payment vouchers be arranged serially in their respective files with supporting documents attached

International Public Sector Auditing Standard (IPSAS):

It was observed in the course of the audit exercise for the year under review that the Polytechnic is yet to comply with International Public Sector Auditing Standard (IPSAS).

It was recommended that the Polytechnic should consult the services of professional accountants for the conversion of its financial statements from Statement of Accounting Standards (SAS) to International Public Sector Auditing Standard (IPSAS).

3.3. 4 KEBBI STATE COLLEGE OF ADVANCED AND LEGAL STUDIES YELWA-YAURI-2024

During the audit exercise for the period under review the following were the observation raised;

1. Poor Internally Generated Revenue (IGR) Performance: The College did not realize its projected internally generated revenue from sales of admission form and Student Registration Fees during the period under review.

2. Weak Internal Control System: The audit observed weaknesses in internal control, incomplete financial records, delayed bank reconciliations and some accounting records, supporting documents, and asset records were either incomplete or not properly maintained, making audit verification difficult.

3. Absence of an Updated Fixed Asset Register: The College did not maintain a comprehensive Fixed Asset Register, making it difficult to identify, safeguard, and monitor government assets.

4. Inadequate ICT Facilities: The College lacked sufficient ICT infrastructure and modern teaching equipment required to support effective legal education and administrative operations.

5. Inadequate Internal Audit Function: The Internal Audit Unit was not sufficiently equipped or effective in carrying out regular compliance and performance reviews.

3.3.5 KEBBI STATE HOUSING CORPORATION 2024

During the audit exercise for the period under review the following were the observation raised;

Cash Book: The audit observed that the cash books are not properly kept to show heads and sub-heads. Expenses are not analyzed to the approved codes which makes it difficult to verify.

It is advised that cash books should fully analyzed and expenditure codes be strictly applied.

Tangible Assets: During the course of the audit, it was observed that the Corporation have tangible assets records with the details not up-to-date.

It was also observed that some of the fixed assets owned by the corporation has been fully depreciated – Motor Vehicles, Office furniture and fittings, Office Equipment.

Financial Statement: the audit exercise discovered that the system of accounting records in operation did not comply with the IPSAS standard requirements during the period under review (2024).

3.3.6 KEBBI STATE SOCIAL SECURITY WELFARE FUND 2024

Internal Control System Lapses: The audit observed that some important files supporting the financial transactions were not maintained for proper safe keeping of documents.

In the course of the Audit, it was also discovered that payment vouchers were not orderly arranged in the file.

Bank reconciliation statement: During the audit exercise, it was observed that bank reconciliation statement were not fully prepared for the period under review.

Fixed asset register: The Agency did not maintain a Fixed Asset Register. The audit exercise revealed that all the fixed assets acquired by the organization from the inception to date were not documented in the Register.

Tangible Asset: The audit exercise discovered that the organization's fixed assets of Motor Vehicle and Office Furniture & Fittings are fully depreciated.

Vote Book: The vote book though in operation was not properly maintained by the organization.

3.3.7 ADAMU AUGIE COLLEGE OF EDUCATION, ARGUNGU 2025

Bank charges: Bank charges were also found not correctly posted to the cash book.

These abnormalities were corrected before we could arrive on the information provided in this report.

Tangible assets register: During the course of the audit it was observed that there was no evidence that the college maintained an assets register throughout the period under review including the newly procured during the year under review. It is inconceivable how tangible assets of this magnitude could be effectively maintained without adequate control records.

3.3. 8 HOTELS AND TOURISM BOARD 2024

Revenue Cash Book: Examination of the accounting records of the Grand Fishing Argungu revealed that no standard cash book in catering rest house was open and maintained for the period under review instead, only register/exercise book was used to

record receipts and expenditure which is contrary to the provisions of the financial regulations.

Store Records: During the examination of the store records for the period under review, it was observed that the store records which forms part of the vital records in finance department were poorly maintained and that no any single record maintained by the agency such as ledger, store register, SRV and SIV etc.

3.3.9 KEBBI STATE INDEPENDENT ELECTORAL COMMISSION 2025

Payment Voucher's raised and Paid without Necessary Supporting Document: Examination of the payment vouchers for the period under review, revealed that some payment vouchers amounted to **₦989, 300.00** were raised and paid without necessary supporting document. This action is contrary to the provision of Financial Regulations No. 603.

D. V .E. A. Book / Store Records/ Revenue Register: During the examination of the account records maintained by Kebbi State Contributory and Health Care Management Agency for the period under review, it was observed that D.V.E.A Book, Store Records, and Revenue Register were not maintained. This action goes contrary to the provisions of the Financial Regulations No. 403 (2009edition).

3.4.0 KEBBI URBAN DEVELOPMENT AUTHORITY

Misclassification of Economic Codes: Careful examination of the payment vouchers and other financial records for the period under review, revealed that expenditure worth **₦17,968,830.00** was wrongly charged by economic codes in various instances. This is contrary to the provisions of Financial Regulation (FR) No. 417 (2009 Edition), which requires that 'expenditure be properly brought to account under the appropriate heads and sub-heads of the approved budget estimates'.

Un-recorded Payment Vouchers in the Vote Book: Careful examination of the payment vouchers and vote book for the period under review revealed that some payment vouchers amounted to **₦4,370,000.00** were not posted in the vote book accordingly. This action is contrary to the provisions of Financial Regulation No. 402 (2009 Edition), which stipulates that it is the duty of every officer controlling a vote book to monitor the expenditure pattern of his ministry or extra-ministerial office against the amount provided in the estimates and clearly show, in respect of each sub-head.

Payment Vouchers raised and paid without necessary supporting documents: During the examination of the payment vouchers for the period under review, it was observed that some payment vouchers amounted to **₦950,000** were raised and paid without necessary supporting documents attached such as receipts and sub-receipts. This action is contrary to the provision of the Financial Regulations FR No. 603 (2009 Edition).

3.4.1 RURAL WATER AND SANITATION PROGRAM

Payment Raised and Paid without Supporting Document: Examination of payment voucher for the period under review revealed that some payment vouchers amounted to **₦1, 073,000.00** were raised and paid without necessary supporting documents after series of request for the supporting document of the affected payment vouchers, but proved abortive up to the time of writing report.

3.4.2 KEBBI STATE ZAKAT AND SADAQAT BOARD 2024

Medicine Distribution Register: Examination of accounts and store records reveals that the Board had purchased human medicine to the tune of **₦3, 321,200.00** for assistance to less privileged out patients of different sickness across the state, but no register was maintained to identify the beneficiaries, sickness type, address, location etc.

2. PERFORMANCE AUDIT

The 2025 performance audit reviewed capital projects funded under Kebbi State **“Budget of Economic and Infrastructural Consolidation”** focusing on completed and ongoing infrastructure and service delivery initiatives across Ministries such as Works, Health, and Education and other key sectors. These projects were largely people-nominated and financed through a mix of Internally Generated Revenue (IGR), Federal allocations, and support from development partners.

The audit confirmed that most projects adhered to contractual terms, met technical standards, and were executed by capable contractors with sufficient manpower and equipment. Projects generally stayed within approved budgets and timelines, with no significant cases of noncompliance, financial mismanagement, or use of substandard materials.

Overall, the findings reflect a commendable level of transparency, efficiency, and alignment with the state’s development priorities. To sustain these gains, the audit recommends continuous oversight, stronger quality control systems, and incorporation of maintenance and sustainability plans. These steps will help ensure that capital investments continue to deliver long-term value and impact for the people of Kebbi State

PART II

GENERAL OVERVIEW

2.0 INTRODUCTION

The Kebbi State account and financial statement for the year ended 31st December, 2025 was received on 12th May, 2026 from the Accountant General of the State.

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31st December, 2025, which provides the records of the financial activities of Kebbi State for the year. This report reviews the financial performance and outcomes of the government in its attempt to match the objectives of financial management with the objective of governance.

Section 31 (1,2,3&4) Kebbi State Audit Law of 2021, enjoins the Accountant General to sign and present to the Auditor General, the accounts showing fully the statements of Financial Performance, Financial Position, Cash flow Statement, Statement of Capital Development Fund (CDF), Statement on the last day of the financial year, the statement of Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the state Auditor General in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria 1999.

Audit Observations: - Some Material Errors in the Account were raised and forwarded to Accountant General Office and subsequently the issues were addressed. The communication channel established provides a greater opportunity in facilitating the audit exercise.

Finally, the Office of the State Auditor General hereby forward the Report of the Audited and financial statements of Kebbi State Government for the year ended 31st December 2025, to the State House of Assembly for consideration.

2.1.1 PRECEDING AUDIT REPORTS

Auditor General Reports for the financial year ended 31st December, 1999 to 2024 (25 years) have been separately submitted to the state House of Assembly and have been discussed and finalized between the public accounts committee and the affected accounting officers of various Ministries, Departments and Agencies (MDAs).

2.1.2 CONTRACT AWARDS

The concept of Value-for-Money Audit (VFMA) received top most priority in the programme accordingly, verifications were carried out in respect of some significant

items of capital expenditure and some services said to have been provided. This was only possible in respect of expenditure items that were physical in nature. In the case of social service, such verification could not be effectively carried out due to the nature and circumstances under which such services were rendered.

However, MDAs with projects in which observations were made during the verifications exercise should treat these observations with all seriousness after which this office is notified for necessary actions. In addition, it is my candid request again that, relevant documents relating to projects to be executed by the state Government i.e. bills of quantity (BOQ), bills of engineering measurement (BOEM), variation order (VO), etc. are made available to this office in the appropriate time as we find it difficult in many cases in obtaining them from the affected MDA's for the year under review, like the previous years, bills of quantity (BOQ) and other related contractual documents in respect of many projects from various MDAs were not made available to this office, for necessary action(s).

2.1.3 INTERNAL CONTROL SYSTEM

The internal control is the whole system of controls, financial or otherwise put in place by the management in order to run the business of government in an orderly manner and to ensure strict adherence to its policies, safeguards its assets and secure as far as possible the completeness and accuracy of its records .

The responsibility for maintenance of internal control in ministries, departments and agencies rest within the power of the accounting officers of these various organizations, while that of the entire State rest with the Accountant General of the State.

Segregation of duties should be seen practiced in all the ministries, departments and agencies; Internal Audit which is expected to play a pivotal role in the internal control process was observed to be very weak. This was manifested in the growth of audit queries in respect of disbursement made to various ministries, departments and agencies. It appears that Internal Audit Units are not available in most MDAs and where they existed, they were more concerned with appending "checked and passed for payment" stamp on payment vouchers without checking to establish the completeness and accuracy of required documents and the extent of compliance with financial instructions, rules and regulations. Documentation and conditions precedent for payment voucher to be passed for payment appeared in most cases to be in-existent. This apparent lack of focus on the part of internal auditors increased the scope for External Audit work.

By international best practice, the Internal Auditors are expected to send copies of their reports to the management of Ministries, Departments and Agencies (MDAs), the Accountant General and the Auditor General of the State, in each year under reference. As in the previous year, this office has not receive a single report from any of the Internal Auditors in the state, even when there are glaring cases of incompleteness in financial documentations. The practice where by Internal Auditors and Accountants in all Ministries, Departments and Agencies are drawn from the same pool, that is, office of the Accountant General does not help matters as the Accountants who double as the

Internal Auditors cannot effectively check mate their colleagues. This affects objectivity and independence in reporting of events. In addition, most of the Internal Auditors are junior in ranks and are not professionally qualified couple with lack of experience for effective, objective, independent and ethically based service delivery.

The Internal Audit Units should be strengthened in the state by:

- Appointing more qualified staff with cognate working experience in Auditing and accounting profession because the present internal audit staff strength in the state was grossly inadequate.
- Training and retraining of internal auditors to enhance their capacity ,competence and independence in service delivery :
- Provision of logistics and information communication technology (ICT) facilities in line with current trend to enhance their productivity:
- Separation of Internal Audit Unit Office of the Accountant General to enhance check and balances in the system. This will also involve review of the financial instruction which was handed to us by colonial masters in order to meet up with the present day's realities as is done in other federal government establishments.

2.1.4 DISPARITY

As a way of speedy and easy confirmation of the accuracy and completeness of the Accountant Generals Accounts and statements, audited accounts, returns of actual recurrent expenditure were compared with corresponding figures in the Accountant General's report. The comparison revealed very significant disparity but these were reconciled and resolved.

2.1.5 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

2.1.6 REVENUE ADMINISTRATION AND SHARING POLICY

The revenue administration framework of Kebbi State Government provides for the assessment, collection and remittance of internally generated revenue by designated Ministries, Departments, Agencies and other revenue-generating units. To support their operations, some entities are permitted to retain specified proportions of collections while the balance is remitted into the State Consolidated Revenue Fund in accordance with approved revenue-sharing arrangements. Effective implementation of this policy is essential to ensuring transparency, accountability and optimal utilization of public resources. Consequently, the audit reviewed the adequacy of revenue administration practices and compliance with approved revenue-sharing policies during the year ended 31 December 2025.

2.1.7 REVENUE SHORT FALLS.

2.1.8 MINISTRY OF FINANCE

Revenue shortfall amounted to **₦362, 994,538.01** (Three Hundred and Sixty Two Million, Nine Hundred and Ninety Four thousand Five Hundred and Thirty Eight Naira One Kobo only). This shortfall was observed under Eight Economic Codes, the amounts involved was equivalent to 86.20% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021210	Interest on Deposit	104,000,000.00	0.00	104,000,000.00
12021005	Repayment on Housing Loan	200,000,000.00	6,210.00	199,993,790.00
12021009	Repayment of Furniture Loan	10,000,000.00	0.00	10,000,000.00
12021010	Repayment of Loans Advance to MDAs	100,000.00	0.00	100,000.00
	Reimbursement in Respect of Pension	10,000,000.00	0.00	10,000,000.00
12021004	Repayment on Car Refurbishing	20,000,000.00	91,674.00	19,908,326.00
12021014	Repayment of Car Loan	40,000,000.00	26,007,577.99	13,992,422.01
12021008	Repayment of H/Rent public	5,000,000.00	0.00	5,000,000.00
	TOTAL	421,100,000.00	136,891.30	362,994,538.01

2.1.9 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to **₦707,906,452.20** (Seven Hundred and Seven Million, Nine Hundred and Six Thousand , Four Hundred and Fifty Two Naira, Twenty Kobo) only was observed under Ten Economic Codes during the year under review. The amount of the shortfall represents 45% of the approved estimated revenue from the affected codes as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
120100019	Entertainment	1,000,000.00	361,500.00	638,500.00
12010111	Tax on dividend	1,000,000.00	527,000.00	473,000.00
12021007	Refund on Compensation	300,000.00	245,000.00	55,000.00
12020817	Nat, Plate No. BIR	10,000,000.00	8,778,000.00	1,222,000.00

12020645	Stamp Duty	50,000,000.00	16,290,000.00	33,710,000.00
12020132	Motor Vehicle Licence	20,000,000.00	19,806,501.00	193,499.00
12020720	National Driving Licence	50,000.00	145,200.00	95,200.00
12020642	Heavy Duty	2,000,000.00	1,657,500.00	342,500.00
12020645	Transfer of Ownership	2,000,000.00	464,000.00	1,536,000.00
12010115	Tax Audit Recovery	1,500,000,000.00	833,131,246.00	666,868,753.20
	Side Sticker	3,000,000.00	228,000.00	2,772,000.00
	TOTAL	1,589,350,000.00	881,633,947.00	707,906,452.20

2.2.0 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of **₦908, 716,794.00** (Nine Hundred and Eight Million, Seven Hundred and Sixteen Thousand, Seven Hundred and Ninety Four Naira Zero Kobo) only was observed under Four Economic Codes. The amount involved represents 90% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
120010673	Tueguya Farming	1,000,000,000.00	97,921,706.00	902,078,294.00
-	Royalties (Env.)	1,000,000.00	0.00	1,000,000.00
12021013	Compensation .on Env. Sanitation	5,000,000.00	150,000.00	4,850,000.00
12020689	Sales of Forestry Product	5,000,000.00	4,331,500.00	668,500.00
12020468	Offence Env. Sanitation	360,000.00	300,000.00	60,000.00
12021012	Compensation .on trees and economic Tree	160,000.00	0.00	160,000.00
	TOTAL	1,011,520,000.00	102,703,206.00	908,716,794.00

2.2.1 MINISTRY OF WORKS

Revenue shortfalls to the tune of **₦248, 257,619.93** (Two Hundred and Forty Eight Million Two Hundred and Fifty Seven Thousand Six Hundred and Nineteen Naira Ninety Three Kobo only) was observed under Six Economic Codes. The amount involved represent 68.07% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020474	Speed Boat Transportation Fees & Canoe	5,000,000.00	0.00	5,000,000.00
12020475	Contract Registration	5,000,000.00	700,000.00	4,300,000.00
12020476	Contract Processing	4,500,000.00	600,000.00	3,900,000.00
12020660	Contract Agreement	300,000,000.00	114,202,380.07	185,797,619.93
12020713	Hire of Government Vehicle	50,000,000.00	940,000.00	49,060,000.00
	Trade Test	200,000.00	0.00	200,000.00
	TOTAL	359,700,000.00	116,442,380.07	248,257,619.93

2.2.2 MINISTRY OF WATER RESOURCE

Revenue shortfall to the tune of **₦7, 998,600.00** (Seventy Million, Nine Hundred and Ninety Eight Thousand, Six Hundred Naira only) was observed under Three Economic Codes. The amount involved represents 63.38% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020726	EIA/TREE FEES	2,500,000.00	0.00	2,500,000.00
12020601	CONTRACT AGREEMENT	7,120,000.00	4,481,400.00	2,638,600.00
12020476	CONTRACT PROCESSING	3,000,000.00	140,000.00	2,860,000.00
	TOTAL	12,620,000.00	4,621,400.00	7,998,600.00

2.2.3 MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES

Revenue shortfall to the tune of **₦38,006,800.00** (Thirty Eight Million, and Sixty Thousand, Eight Hundred Naira, only) was observed under Nine Economic Codes. The amount involved represent 78.04% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020643	Poultry Vaccine Fees	100,000.00	0.00	100,000.00
12020127	Hide and Skin Buyers Licenses	1,000,000.00	0.00	1,000,000.00
12020112	Fishing Permit Licenses	10,000,000.00	741,000.00	9,259,000.00
12020640	Sales of Livestock from Ranches	500,000.00	0.00	500,000.00

	Sales of Milk	90,000.00	0.00	90,000.00
12020163	Trade Cattle Fees	5,000,000.00	0.00	5,000,000.00
12020481	Contract Processing	1,000,000.00	100,000.00	900,000.00
12020478	Contract Agreement Fees	1,000,000.00	965,000.00	35,000.00
	Clinical Service	25,000,000.00	3,877,200.00	21,122,800.00
	TOTAL	43,690,000.00	5,683,200.00	38,006,800.00

2.2.4 MINISTRY OF SOLID MINIRALS DEVELOPMENT

Revenue shortfalls to the tune of **₦3,802,586,801.00** (Three Billion, Eight Hundred and Two Million, Five Hundred and Eighty Six Thousand, Eight Hundred and One Naira only) was observed under Two Economic Code. The amount involved represents 75.94 % of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
	SOLID MINERALS EXP TAX	5,000,000,000.00	1,204,413,199.00	3,795,586,801.00
	HAULAGE TAX	7,000,000.00	0.00	7,000,000.00
	TOTAL	5,007,000,000.00	1,204,413,199.00	3,802,586,801.00

2.2.5 KEBGIS

Revenue shortfalls to the tune of **₦903, 087,224.00** (Nine Hundred and Three Million, Eighty Seven Thousand, Two Hundred and Twenty Four Naira only) was observed under Five Economic Codes. The amount involved represents 90.30 % of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12010302	PROPERTY TAX	170,000,000.00		170,000,000.00
12010306	DEVELOPMENT TAX LEAVY	350,000,000.00	4,720,250.00	345,279,750.00
12020420	DEEDS REGISTRATION FEES	160,000,000.00	27,423,925.00	132,576,075.00
12020520	LAND TRANSACTIONS FEES	160,000,000.00	64,610,601.00	95,389,399.00
12020521	SEARCH FEES	160,000,000.00	158,000.00	159,842,000.00
	TOTAL	1,000,000,000.00	96,912,776.00	903,087,224.00

2.2.6 ABDULLAHI FODIO UNIVESITY OF SCIENCE AND TECHNOLOGY, ALIERO

Revenue shortfall to the tune of **₦284, 430,000.00** (Two Hundred and Eight Four Million, Four Hundred and Thirty Thousand Naira, only) was observed under Five Economic Codes. The amounts involved represent 99.75% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	STIMATED COLLECTIO	ACTUAL COLLECTION	SHORT-FALL
12020631	Registration Fees	251,500,000.00	0.00	251,500,000.00
12040625	Sales of Remedial Forms	19,630,000.00	700,000.00	18,930,000.00
120206636	Academic Gown fees	1,000,000.00	0.00	1,000,000.00
12020417	UTME screening Exercises	1,000,000.00	0.00	1,000,000.00
	Hostel	12,000,000.00	0.00	12,000,000.00
	TOTAL	285,130,000.00	700,000.00	284,430,000.00

2.2.7 POLYTECHNIC DAKIN GARI

Revenue shortfall to the tune of **₦3, 500,000.00** (Three Million, Five Hundred Thousand, Naira, only) was observed under One Economic Code. The amounts involved represent 53.84% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020632	Registration Fees (Student)	6,500,000.00	3,000,000.00	3,500,000.00
	TOTAL	6,500,000.00	3,000,000.00	3,500,000.00

2.2.8 COLLEGE OF EDUCATION ARGUNGU (COE)

Revenue shortfall to the tune of **₦4, 450,000.00** (Four Million, Four Hundred and Fifty Thousand, Naira only) was observed under One Economic Code. The amounts involved represent 89% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020463	Hostel	5,000,000.00	550,000.00	4,450,000.00
	TOTAL	5,000,000.00	550,000.00	4,450,000.00

2.2.9 COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, JEGA

Revenue shortfalls to the tune of **₦9, 570,000.00** (Nine Million, Five Hundred and Seventy Thousand, Naira only) was observed under One Economic Code. The amount involved represents 91.14% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020623	Sales of Admission Forms	10,,500,000.00	930,000.00	9,570,000.00
	TOTAL	10,,500,000.00	930,000.00	9,570,000.00

2.3.0 SCHOOL OF BASIC STUDIES YAURI

Revenue shortfall to the tune of **₦19, 196,000.00** (Nineteen Million, One Hundred and Ninety Six Thousand, Naira, only) was observed under Two Economic Codes. The amounts involved represent 88.60% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020635	Student Registration Fees	20,580,000.00	2,000,000.00	18,580,000.00
12020619	Sale of Admission Forms	1,084,000.00	468,000.00	616,000.00
	TOTAL	21,664,000.00	2,648,000.00	19,196,000.00

2.3.1 MINISTRY FOR BASIC EDUCATION

Revenue shortfalls to the tune of **₦21, 159,679.00** (Twenty One Million, One Hundred and Fifty Nine Thousand, Six Hundred and Seventy Nine Naira only) was observed under Two Economic Codes. The amount involved represents 94.04 % of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020476	Contract Processing Fees	2,500,000.00	00	2,500,000.00
12020421	Contract Agreement	20,000,000.00	1,340,321.00	18,659,679.00
	TOTAL	22,500,000.00	1,340,321.00	21,159,679.00

2.3.2 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of **₦73, 566,037.00** (Seventy Three Million, Five Hundred and Sixty Six Thousand, Thirty Seven Naira) only was observed under Seven Economic Codes. The amount involved represents 93% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020466	Document Reg. Fees	48,738,337.00	124,000.00	48,614,337.00
12020447	Land Application Fees	5,000,000.00	2,480,800.00	2,519,200.00
	Plan Permission	2,500,000.00	1,294,000.00	1,206,000.00
12010309	Development Changes	17,400,000.00	1,873,500.00	15,526,500.00
12020498	Contract Agreement	4,000,000.00	0.00	4,000,000.00
12020408	Contract Registration	1,000,000.00	0.00	1,000,000.00
12020461	Contract Processing	700,000.00	0.00	700,000.00
	TOTAL	79,338,337.00	5,772,300.00	73,566,037.00

2.3.3 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of **₦3, 320,000.00** (Three Million, Three Hundred and Twenty Thousand, Naira only) was observed under Two Economic Codes. The amounts involved represent 58.5% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020110	Registration of Business Premises	6,000,000.00	3,662,000.00	2,338,000.00
12020658	Registration of Cooperate Society	2,000,000.00	1,018,000.00	982,000.00
	TOTAL	8,000,000.00	4,680,000.00	3,320,000.00

2.3.4 MINISRTY OF WOMEN AFFAIRS

Revenue shortfall to the tune of **₦2, 390,000.00** (Two Million, Three Hundred and Ninety Thousand Naira) only was observed under Three Economic Codes. The amounts involved represent 49.79% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020476	Contract Processing	300,000.00	25,000.00	275,000.00
	Contract Registration	500,000.00	25,000.00	475,000.00
	Contract Agreement	4,000,000.00	2,360,000.00	1,640,000.00
	TOTAL	4,800,000.00	2,410,000.00	2,390,000.00

2.3.5 BIRNIN KEBBI CENTRAL MARKET

Revenue shortfall to the tune of **₦4,296,477.00** (Four Million , Two Hundred and Ninety Thousand, Four Hundred and Seventy Seven Naira) only was observed under Three Economic Code. The amounts involved represent 28.59% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
1220655	Gate Fees	2,500,000.00	2,374,473.00	125,527.00
1202090	Rent On Market Shops	12,024,000.00	8,353,050.00	3,670,950.00
12020436	Application Fees	500,000.00	0.00	500,000.00
	TOTAL	15,024,000.00	10,727,523.00	4,296,477.00

2.3.6 JUDICIARY

Revenue shortfall to the tune of **₦14,750,000.00** (Fourteen Million , Seven Hundred and Fifty Thousand Naira) only was observed under Three Economic Code. The amounts involved represent 59% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020455	Court Fees (High Court)	17,500,000.00	4,600,000.00	12,900,000.00
12020502	Court Fines (High Court)	7,000,000.00	5,750,000.00	1,250,000.00
12020819	Upper Sharia Court Divorce	6,00,000.00	0.00	600,000.00
	TOTAL	25,100,000.00	10,350,000.00	14,750,000.00

2.3.7 MINISTRY OF AGRICULTURE AND FOOD SECURITY

Revenue shortfall to the tune of **₦41,500,000.00** (Forty One Million , Five Hundred Thousand Naira) only was observed under Four Economic Code. The amounts involved represent 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020722	Tractor Hiring Services	20,000,000.00	0.00	20,000,000.00
12020450	Inspection and Grading Fees	1,000,000.00	0.00	1,000,000.00
12020652	Irrigation Fees	20,000,000.00	0.00	20,000,000.00
12020122	Produce Buyers Licence	500,000.00	0.00	500,000.00
	TOTAL	41,500,000.00	0.00	41,500,000.00

2.3.8 KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)

Revenue shortfall to the tune of **₦14, 871,000.00** (Fourteen Million, Eighty Hundred and Seventy One Thousand Naira) only was observed under Five Economic Codes. The amounts involved represent 63.10% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020464	Building Permit	15,000,000.00	6,410,000.00	8,590,000.00
12020908	Rent on KUDA Shops	2,000,000.00	1,380,000.00	620,000.00
12020911	Ground Rent	2,000,000.00	0.00	2,000,000.00
12020423	Sanitation Fees	3,000,000.00	1,161,000.00	1,161,000.00
12020506	Penalties	2,500,000.00	0.00	2,500,000.00
	TOTAL	23,500,000.00	8,951,000.00	14,871,000.00

2.3.9 MINISTRY OF HEALTH

Revenue shortfall to the tune of **₦57, 287,000.00** (Fifty Seven Million, Two Hundred and Eighty Seven Thousand Naira) only was observed under Six Economic Codes. The amounts involved represent 95.10% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020424	Contract Processing	5,000,000.00	500,000.00	4,500,000.00
12020724	Supply of Two Materials	5,000,000.00	0.00	5,000,000.00
-	Registration of Pharmacist/Medical Store	10,000,000.00	104,000.00	9,896,000.00
12020441	Chemical Lab Analysis Fees	5,000,000.00	0.00	5,000,000.00
12020136	Registration of Private Clinics	25,000,000.00	0.00	25,000,000.00
12020140	Medical Licences	10,000,000.00	2,109,000.00	
	TOTAL	60,000,000.00	2,713,000.00	57,287,000.00

2.4.0 SIR AHMADU BELLO INTERNATIONAL AIRPORT

Revenue shortfall to the tune of **₦5, 458,400.00** (Five Million Four Hundred and Fifty Eight Thousand, Four Hundred Naira) only was observed under Four Economic Code.

The amounts involved represent 62% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020694	Gate Fees	1,740,000.00	1,201,600.00	538,400.00
-	Extension of time	7,120,000.00	2,200,000.00	4,920,000.00
	TOTAL	8,860,000.00	3,401,600	5,458,400.00

PART III

PROCUREMENT AUDIT

Procurement audit is an essential component of Audit report on the Accounts of the Government. It involves an independent examination of procurement activities undertaken by Ministries, Departments and Agencies (MDAs) to determine whether the acquisition of goods, works and services was conducted in accordance with the provisions of the relevant Public Procurement Law, Financial Regulations, approved budgets and established government policies.

The audit assesses the transparency, fairness, competitiveness and accountability of procurement processes while ensuring that public funds are utilized economically, efficiently and effectively to achieve value for money.

3.1.0 Responsibility:

The Project audit Department has the responsibility to audit and report on capital projects for the state with a view to establishing that there is value for money on government expenditure.

3.1.1 Audit Approach for Procurement Audit

The procurement audit was conducted using a risk-based audit approach designed to assess the extent of compliance by Ministries, Departments and Agencies (MDAs) with the provisions of the Kebbi State Public Procurement Law, Financial Regulations and other applicable government policies. The audit involved the examination of procurement plans, tender documents, bid evaluation reports, contract award approvals, payment records, contract agreements, project implementation reports and other relevant procurement records.

The audit approach combined document review, physical inspection of selected projects, interviews with responsible officers and verification of supporting evidence to determine whether procurement activities were transparent, competitive, economical and delivered value for money. Particular attention was given to compliance with procurement procedures, contract management practices, timely execution of projects and the adequacy of internal controls. Findings and recommendations were developed based on evidence obtained during the audit to strengthen accountability, improve procurement practices and safeguard public resources.

3.1.2 Audit Observations:

The procurement audit revealed varying degrees of non-compliance with the provisions of the Kebbi State Public Procurement Law, Financial Regulations and other established government guidelines by some Ministries, Departments and Agencies

(MDAs). The common observations included, inadequate documentation of procurement processes, non-competitive procurement practices, and inadequate monitoring of contract performance.

The audit also noted instances where payment vouchers and supporting documents were incomplete, bid evaluation reports were not properly maintained, and some completed projects could not be fully verified due to inadequate records particularly when using special imprest funding instrument.

Accordingly, where suitable, audit queries were issued to demand for explanations, justifications or documentations regarding sensitive audit issues that were observed in the course of the exercise. This is to give concerned MDAs opportunity to clarify certain cloudy areas before reports are been finalized.

Nonetheless, all affected MDAs are advised to strengthen internal controls, ensure strict compliance with procurement laws and regulations, maintain complete procurement records, and improve contract management to promote efficiency and accountability in public procurement.

3.1.3 BOOK KEEPING AND FINANCIAL RECORDS

The audit observed that some Ministries, Departments and Agencies (MDAs) maintained inadequate accounting records, resulting in incomplete documentation and difficulties in verifying financial transactions. Poor record keeping weakens accountability and increases the risk of errors and irregularities. Accounting officers and chief Executive of MDAs are requested to ensure that accurate, complete and up-to-date accounting records of receipts and payments in their Agencies are kept and maintained so as to make them available as soon as they are required for audit purpose.

3.1.4 LOSS OF CASH, STORES OR OTHER GOVERNMENT PROPERTY

To the best of my knowledge and based on the audit evidence obtained during the examination of the accounts of the Government of Kebbi State for the year ended 31 December 2025, no case of loss of cash, stores or other government property was reported by the Office of the Accountant-General during the period under review.

3.1.5 WORKFORCE PLACEMENT

The personnel strength of this office still remains a significant and continual challenge, as reported in previous years. The existing workforce is inadequate to effectively discharge the increasing audit responsibilities across Ministries, Departments and Agencies (MDAs). It shall therefore be appreciated if vacancy is improved to recruit qualified audit staff to strengthen audit coverage, enhance the quality and timeliness of audit work, improve accountability, and promote prudent management of public resources through bringing out audit observations to the attention of the accounting officers for necessary and timely action.

3.1.6 GENERAL OBSERVATION ON THE BUDGET

The 2025 Budget and Financial Statements were prepared on the Cash basis of accounting in compliance with the International Public Sector Accounting Standards (IPSAS). Accordingly, the draft financial statements prepared by the Office of the Accountant General were translated to conform to the IPSAS accrual reporting framework.

Notwithstanding this achievement, the audit observed that the approved budget continued to exhibit unrealistic revenue projections, in several instances, overly optimistic and not fully supported by historical revenue trends and realistic economic assumptions, resulting in significant variances between budgeted and actual collections under several major revenue heads.

The audit further observed that some Ministries, Departments and Agencies (MDAs) realized and reported actual revenue collections despite having no corresponding budgetary provisions for such revenue sources, while a number of MDAs continued to fail to remit or adequately account for revenue collected. This undermines the completeness, transparency and reliability of the State's revenue reporting and weakens effective budget monitoring.

It is pertinent to note that this Office made similar observations in the previous Annual Report and urged the relevant authorities, particularly the State Fiscal Responsibility Commission and revenue-generating MDAs, to adopt more realistic and evidence-based revenue forecasts, strengthen revenue monitoring and remittance mechanisms, and ensure that all anticipated revenue sources are adequately captured in the budget and are based on credible data, historical performance, and prevailing economic realities. The recurrence of these issues suggests that the previous audit recommendations have not been fully implemented. Government is therefore advised to take appropriate corrective measures to enhance budget credibility, improve fiscal discipline and ensure effective implementation of approved budgets.

3.1.7 ARREARS OF REVENUE RETURNS

There were no returns received from any accounting officer in respect of accrued revenue which remained un-collected as at the close of the financial year. Considering the huge amounts highlighted in this report as revenue shortfalls, it is either the collection machinery was defective or the revenue forecast was exaggerated. In both situations arrears of revenue returns would have explained the course for the un-collected revenue. Arrears of revenue returns are required in respect of assessed but uncollected revenue as at close of each financial year. The Accountant Generals Report of Accounts showed evidence of this, but none of the affected accounting officers rendered such returns as required by Financial Regulation No.325 (a) and (b) and 326.

3.1.8 BOARDED VEHICLES / PLANTS

During the year under review, no case of boarded vehicles was reported to this office. No details of disposal were seen.

3.1.9 AUDIT QUERIES

The drastic drop in number of queries when compared with the previous years was informed by general improvement in compliance with relative financial instructions and the Treasury Circulars, as well as Government Fiscal Policies.

Furthermore, Audit approach of discussion and resolving issues on the spot was greatly adopted during the period of this report. Consequently, many issues were discussed with the accounting officers without necessarily communicating such issues to writing.

YEAR	MINISTRY /DEPARTMENT	NO. OF QUERIES ISSUED	NO. OF QUERIES SETTLED	UNSETTLED (OUTSTANDING)
2024	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS	1	-	1
2024	PROTOCOL DEPARTMENT	1	-	1
2024	MINISTRY OF HIGHER EDUCATION	1	-	1
2024	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1	-	1
2025	MINISTRY OF HUMANITARIA AFFAIRS AND EMPOWERMENT DEVELOPMENT	1	-	1

3.2.0 MOTOR VEHICLES LOAN GRANTED TO NIGERIA UNONROAD TRANSPORT WORKERS (NURTW) COMMERCIAL VEHICLES.

As have been mentioned in my previous year's report, the schedule in 2009, 2010 and 2011 report shows the list of the motor vehicle loans granted to Nigerian Union of Road Transport Workers (NURTW) since year 2000. Which amounts to **₦10, 040,000.00**.

But to date only the sum of **₦5,428,900.00** was so far recovered leaving a balance of **₦4,611,500.00** as total outstanding against the beneficiaries as per balances indicated against their names in my 2009 report. Only one (1) person out of the Twenty (20) beneficiaries was able to repay his loan in full on the due date.

3.2.1 SURE TRUST FUND

3.2 .2 POWER TILLER ALLOCATION

Similarly as mentioned in my previous years report, 440 No's of Power Tiller Machines were allocated to 21 Local Governments across the state at **₦247,500.00** each to be repaid in 4 years, totaling **₦108,900,000.00** but only the sum of **₦5,033,120.50** was so far recovered leaving a balance of **₦103,866,879.50** which was expected to be recovered as at the end of 2018.

Therefore government is advice to appoint a desk officer to be in charge of the recovery of these items, in the affected 21 Local Government Areas, alternatively government should appoint a committee on assets recovery with a specific time frame in order to recover this large sum of money.

3.2.5 MOTOR VEHICLE LOAN

3.2.6 TOYOTA HIACE / NISSAN URVAN

Examination of records maintained by Sure Trust Fund, revealed that 56 beneficiaries were given 38 No's 18 seater Toyota Hiace Buses each at the rate **₦3,575,000.00** and another 18 No's Nissan Urban Buses at the rate **₦3,200,000.00** each totaled **₦193,450,000.00** were distributed to the 21 Local Governments Areas on loan basis across the state to be repaid within three (3) years, installment effective from May, 2015. But up to the time of compiling this report only the total sum of **₦45,246,475.00** was so far recovered leaving a balance of **₦148,628,825.00** as outstanding against the beneficiaries. Therefore, I advise that a task force committee be set of for the recovery because government is in dear needs to enhance internal revenue generation.

3.2.3 TRICYCLE KEKE- NAPEP

In a related development ,a total of 600 No's of tricycle Keke-Napep were also allocated to 21 Local Government areas across the state at the cost of **₦242,500.00** each, totaling **₦145,500,000.00** to be repaid in 15 months period but, only the sum of **₦7,696,300.00** was so far recovered leaving a balance of **₦137,803,700.00** as total

outstanding against the beneficiaries. The repayment period has expired since July 2016. The beneficiaries should be pressed to repay back their outstanding balances against their names.

Therefore I suggest that a desk officer be appointed to recover the remaining balance from the beneficiaries without further delay.

3.2.4 TRICYCLE KEKE- NAPEP OPEN BODY 240 Nos. AT ₦200,000.00 EACH, TOTALING ₦48,000,000.00

Similarly, 240 No's of tricycle Keke–Napep (open body) were allocated to the 21 Local Government areas across the state at ₦200,000.00 each, totaling ₦48,000,000.00 to be repaid in 15 months period i.e. from May 2015 to July 2016. However, Five Years after the expiration of recovery period, only the total sum of ₦1,675,000.00 was so far recovered leaving the balance of ₦46,325,000.00 as outstanding against the beneficiaries.

Therefore, all the beneficiaries should be pressed to repay back the amount of balances outstanding against them. This will further increased the state revenue base.

PART IV

4.0 Executive Summary

The 2025 Performance Audit Report provides a comprehensive assessment of selected Primary Health Care and Basic Education projects in Kebbi State, examining their effectiveness, efficiency, and economy (value for money). Conducted by the State Auditor General's Office, in alignment with INTOSAI Standards, this audit goes beyond financial compliance by analyzing how public sector investments contribute to service delivery, resource utilization, and policy adherence. The evaluation focuses on whether these projects fulfill their intended education and healthcare objectives, improve accessibility for communities, and align with governance principles that foster transparency and accountability.

The audit methodology incorporates policy reviews, stakeholder engagement, financial prudence analysis, public procurements and operational efficiency assessments, and infrastructure quality verification. Findings highlight gaps in procurement planning, service execution, budgetary alignment, and sustainability planning, affecting long-term impact. While renovations and upgrades have strengthened healthcare accessibility and educational infrastructure, challenges in staffing, resource allocation, and service integration require strategic improvements. Additionally, the audit identifies disparities in infrastructure usability, emphasizing the need for structured maintenance frameworks, equitable service distribution, and better alignment with sectoral policies such as the Safe School Policy and Primary Health Care Under-One-Roof Guidelines.

To enhance project outcomes, the report recommends strengthening the procurement processes and operational oversight, refining budget forecasting models, improving performance monitoring systems, and reinforcing institutional governance structures. A systematic post-project evaluation mechanism must be implemented to ensure continuous optimization of education and healthcare services. Additionally, proactive stakeholder engagement and policy-driven resource allocation will maximize social equity, ensuring vulnerable populations, such as rural communities, women, and children, receive uninterrupted access to essential services.

By integrating these recommendations, the Kebbi State Government can drive effective governance reforms, improve public service delivery, and establish a data-driven decision-making framework for future audits. This pilot 2025 Performance Audit Report serves as a critical foundation for institutional accountability, demonstrating the significance of evidence-based evaluation in advancing sustainable development and efficient public sector management.

Performance Audit Report of the Implementation of Specific Health and Education Capital Projects in Kebbi State.

Optimizing Public Sector Investments: 2025 Performance Audit of Education & Health Infrastructure in Kebbi State

4.0.1 Introduction

The 2025 phase pilot-2 performance audit of Primary Health Care and Basic Education capital projects in Kebbi State marks a decisive evolution in public accountability, moving beyond traditional financial compliance reviews to a broader evaluation of governance, efficiency, and service delivery. Conducted by the Office of the State Auditor General under the World Bank Hope Gov. Project (DLI 4.2), the audit examined 12 projects in total - 8 education projects and 4 healthcare projects, to determine whether public investments are achieving their intended outcomes and delivering value for money.

This audit provides a structured, evidence-based assessment of whether renovated schools and upgraded hospitals are not only physically completed but also functionally improving learning environments and healthcare accessibility. It interrogates the effectiveness of these projects in meeting societal needs, the efficiency of procurement and resource utilization, and the economy of expenditures relative to market benchmarks.

By analyzing procurement planning, vendor competition, contract management, and budgetary control, the audit identifies systemic weaknesses that contribute to delays, cost overruns, and compromised service delivery. It also benchmarks Kebbi State's practices against international standards of public sector auditing (ISSAI), ensuring transparency and comparability with global best practices.

Equally important, the audit reviews policy and regulatory compliance, verifying adherence to frameworks such as the Primary Health Care Under-One-Roof guideline, the State Universal Basic Education infrastructure standards, and the Safe School Policy. This ensures that projects are not only executed but also aligned with broader governance and service delivery objectives.

The audit further emphasizes financial prudence and social inclusion, assessing whether funds were deployed efficiently, whether procurement processes safeguarded against fraud and abuse, and whether investments reached marginalized groups - women, children, the elderly, and rural communities, thereby advancing equity in public service delivery.

Finally, the audit positions itself as a strategic governance tool. By highlighting gaps in project execution, infrastructure sustainability, and service integration, it provides actionable recommendations to strengthen procurement planning, diversify vendor

participation, enforce contract oversight, and embed post-project impact assessments. These insights are intended not only to correct present inefficiencies but also to shape future fiscal planning and institutional accountability mechanisms.

In summary, this pilot phase performance audit of 8 education and 4 healthcare projects establishes a new benchmark for public sector evaluation in Kebbi State. It demonstrates how rigorous, data-driven scrutiny of capital investments can reinforce transparency, optimize resource utilization, and ensure that public spending translates into meaningful improvements in citizens' lives.

4.0.2 Key Objectives of the Kebbi State Pilot Performance Audit on Primary Health and Basic Education 2025 Project Implementation

The 2025 second pilot phase performance audit of 8 basic education projects and 4 healthcare projects in Kebbi State was designed to move beyond routine financial compliance checks and provide a deeper, evidence-based evaluation of how public investments translate into service delivery outcomes. The objectives of this exercise were structured to capture the full spectrum of governance, efficiency, and accountability concerns across the audited projects.

Core Objectives

- **Assessing Service Delivery Effectiveness:** Determine whether renovated schools and upgraded hospitals are meeting their intended objectives, improving access to quality education and healthcare. This includes evaluating whether students benefit from improved learning environments and whether patients experience better health outcomes through enhanced facilities and equipment.
- **Analyzing Operational Efficiency:** Identify bottlenecks in resource allocation, staffing, procurement, and project execution. The audit examined whether financial, human, and material resources were optimally utilized, with particular attention to whether contract specifications and approved budgets were adhered to across the 11 projects.
- **Ensuring Policy and Regulatory Compliance:** Verify adherence to relevant government policies and sector standards, including the Primary Health Care Under-One-Roof guideline, the State Universal Basic Education infrastructure standards, and the Safe School Policy. This objective ensures that project execution aligns with both national and state-level governance frameworks.
- **Examining Financial Prudence and Budgetary Control:** Assess whether project funds were allocated and used efficiently, while identifying instances of wastage, misappropriation, or inefficiencies. This includes evaluating cost variations between budget allocations and contract sums, and determining whether expenditures delivered value for money.

- **Identifying Areas for Improvement** Highlight systemic gaps in service delivery, procurement practices, staff performance, and infrastructure sustainability. As a pilot exercise, the audit aims to provide actionable recommendations that will strengthen governance reforms, improve accountability mechanisms, and enhance operational efficiency in future fiscal years.

Strategic Importance

By focusing on these objectives, the audit not only evaluates the immediate outcomes of the **12 audited projects** but also establishes a framework for continuous improvement. It sets the stage for scaling performance audits across other ministries and sectors, embedding accountability into Kebbi State's fiscal planning, and ensuring that public investments consistently deliver measurable benefits to citizens.

4.0.3 Scope of the Audit

This performance audit evaluates whether publicly funded projects in these sectors are delivering tangible improvements in service delivery, ensuring financial prudence, compliance with regulations, and operational efficiency. The scope encompasses procurement activities, project planning and implementation during the 2025 fiscal year, ensuring alignment with best practices and intended service outcomes.

The audit covers seven key project sites, distributed across education and health sectors:

Basic Education Sector Selected Projects

- HALIRU ABDU ARABIC SECONDARY SCHOOL JEGA:** Rehabilitation of administration block, classrooms, laboratory, student hostels, and toilets to improve infrastructure and create a conducive learning environment.
- Nagari College Birnin Kebbi** – Rehabilitation of Administration Block, Toilets, student hostels, Bed /Mattress and library.
- Zango Sule Government Science School Kangiwa** – Rehabilitation of classrooms, Dining Hall , Toilets , student hostels, Bed /Mattress and construction of perimeter fencing to enhance security and operational efficiency.
- Sarki Abdullahi College B/Yauri** – rehabilitation of duplex units House, 2 Bedrooms Unit House, 3 Bedrooms Unit , Water Borehole , School furniture's, Classrooms, and wall fencing to enhance security and operational and improve learning conditions.
- Government Day Secondary School Ambursa** – Expansion of Classrooms, Toilets and wall fencing to enhance security and operational and improve learning conditions.
- Government Science College Basaura** – Rehabilitation School furniture's, Classrooms, Laboratory, Hostel & Bed and Mattress and Multipurpose Hall.

G. **Model Primary School Diggi:-** Rehabilitation of 16 No Classroom , wall Fence and Motorized Borehole.

H. **Purchase Of Furniture To Government Secondary School State Wade**

Health Sector Selected Projects

- A. **General Hospital, Dirin Daji:** Renovation of administrative block, House Unit, Solar in all Unit , Water Borehole, Mosque, and Wall facing, alongside procurement of medical equipment to enhance health service delivery.
- B. **General Hospital Kambaza** Modernization and upgrade of infrastructure to improve accessibility and healthcare standards.
- C. **General Hospital Kamba:** Renovation Infrastructure modernization and service expansion to support essential healthcare needs in the community.
- D. **General Hospital Koko:** Renovation Infrastructure modernization and service expansion to support essential healthcare needs in the community.

4.0.4 Methodology

The pilot performance audit of Primary Health Care and Basic Education projects in Kebbi State was conducted using a structured, evidence-based approach, in line with the International Standards of Public Sector Auditing (ISSAI), as established by the International Organization of Supreme Audit Institutions (INTOSAI). This methodology ensures objectivity, transparency, and reliability in assessing the efficiency, effectiveness, and economy (value for money) of selected projects.

The Audit team followed a systematic cycle, incorporating key phases: planning, execution, reporting, and follow-up, with a focus on ensuring public accountability and service optimization.

4.0.5 Approach and Procedures

To achieve comprehensive performance audit evaluation, the following methodological components were employed by the Performance Audit team:

- **Review of Policies, Regulations, and Documentation** – The Audit team analyzed procurement policies, regulatory frameworks, budgetary allocations, and project-specific documentation to ensure compliance with government policies, education and health sector guidelines, and procurement laws.
- **Environmental and Risk Assessment** – The team identified risks affecting service delivery and procurement processes through contextual analysis and strategic assessment of sector-specific challenges.
- **Procurement Data Analysis** – The Team examined transaction records, procurement contracts, payment structures, and cost efficiency metrics, ensuring financial prudence and adherence to **budgetary constraints**.
- **Stakeholder Engagement and Interviews** – The team conducted key important interviews and engaged with a wide range of stakeholders which includes

government officials, procurement officers, contractors, school administrators, Community based sector led organizations¹, health professionals, and beneficiary communities to validate project execution and service impact.

- **Physical Site Inspections** – we verified infrastructure completion, equipment functionality, and service readiness through on-site assessments at audited schools and health facilities. Inspections included comparison against contract specifications and industry benchmarks.
- **Benchmarking Against Best Practices** – The team assessed procurement standards against global public sector audit frameworks, including ISSAI guidelines, with a focus on efficiency improvements and cost-effectiveness strategies.

4.0.6 Audit Execution and Data Integrity

To ensure data accuracy and audit credibility, the audit employed several best practices, including Performance Audit Pre-Testing, which involved conducting pilot surveys and structured evaluations before the full assessment to refine methodologies and identify potential challenges. Additionally, Audit Triangulation was applied, allowing for cross-verification of findings using multiple sources of evidence, such as document reviews, stakeholder interviews, physical site validations, and financial analysis, ensuring a well-rounded and objective examination. Furthermore, the audit maintained strict compliance with ethical and transparency standards, upholding audit independence, ensuring unbiased reporting, and safeguarding the confidentiality of sensitive data, thereby reinforcing integrity and accountability throughout the audit process.

4.0.7 Audit Reporting and Follow-Up

The findings from the audit were documented in strict alignment with INTOSAI's reporting framework, ensuring a clear, structured, and transparent presentation of key observations on procurement processes and service delivery. The audit also provides targeted recommendations for improvement based on global best practices, outlining action plans for governance reforms and accountability measures.

Furthermore, robust follow-up procedures were established to systematically monitor and ensure the implementation of corrective actions, reinforcing institutional accountability. By employing this structured and internationally recognized audit methodology, the performance audit delivers data-driven insights and policy recommendations designed to enhance governance efficiency, optimize procurement systems, and strengthen public service effectiveness across Kebbi State.

2025 Performance Audit Team

Table 1: Detail list of the 2025 Performance Audit Team

SN	Name	Designation
1	Hussaini Alhassan	Deputy Auditor General
2	Bashar Garba Jega	Director Finance and Admin
3	Aliyu Isah Wara	Director Parastatal
4	Bello Aliyu Bunza	Director Local inspection
5	Umar Abdullahi kende	Director Anson
6	Aminu Garba	Special Auditor

LIST OF 2025 SELECTED PERFORMANCE AUDIT OF BASIC AND SECONDARY EDUCATION PROJECTS.

SN	AUDIT ENTITY	PROJECT NAME	ECONOMIC CODE	BUDGET AMOUNT	CONTRACT AMOUNT	CONTRACTOR
1	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITAION OF HALIRU ABDU ARABIC SECONDARY SCHOOL JEGA	23030106	2,382,956,319.13	425,648,030.26	DAN MUSA MUL-TRADE NIG.LTD
2	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITATION OF ZANGO SULE GSS KANGIWA	23030109	1,000,000,000.00	234,064,392.49	AL- HAMDU KASIRAN NIG LTD
3	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITION OF NAGARI COLLEGE BIRNIN KEBBI	23030109	1,000,000,000.00	163,655,325.80	ZAURO GLOBAL ENTERPRISE LTD
4	MINISTRY FOR BASIC AND SECONDARY EDUCATION	PURCHASE OF FURNITURES FOR SCHOOL ACROSS THE STATE	23020124	1,500,000,000.00	1,400,000,000.00	DIRECT CONTRACT PRO COMM. LTD
5	MINISTRY FOR BASIC	REHABILITION OF SOME STRUCTURES AT	23030109	1,000,000,000.00	159,411,782.37	AA ZAKI MULTI RESOURCES

	AND SECONDARY EDUCATION	SARKI ABDULL AHI COLLEGE B/YAURI				COMPAMY
6	MINISTRY FOR BASIC AND SECONDARY EDUCATION	EXPANSION OF SOME STRUCTURES AT GOVERNMENT DAY SECONDARY SCHOOL AMBURSA	23030106	2,382,956,319.13	98,958,292.52	HANGEN NESA NIGERIA LIMITED
7	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITATION OF SOME STRUCTURES AT GOVT. SCIENCE COLLEGE BASUARA	23030109	1,000,000,000.00	406,091,220.89	IDNAS INVESTMENT
8	MINISTRY FOR BASIC AND SECONDARY EDUCATION	REHABILITATION OF 8 NO. OF BLOCK OF 16 NO. CLASSROOM , WALL FENCE AND MOTORIZED BOREHOLE STRUCTURES AT MODEL PRIMARY SCHOOL DIGI	23030109	1,000,000,000.00	238,191,294.91	NAMASHAYA & SON NIGERIA LIMITED
9	MINISTRY OF HEALTH	RENOVATION OF GENERAL HOSPITAL DIRIN-DAJI	23030105	3,580,000,000.00	555,437,625.78	WASTECH ENGINEERING SERVICES LTD.
10	MINISTRY OF HEALTH	RENOVATION OF GENERAL HOSPITAL KAMBAZA	23030105	3,580,000,000.00	289,104,963.89	AKAMANTA NIGERIA LTD
11	MINISTRY OF HEALTH	RENOVATION OF GENERAL HOSPITAL KAMBA	23030105	3,580,000,000.00	688,089,675.61	Korama venture Nigeria Ltd
12	MINISTRY OF HEALTH	RENOVATION OF GENERAL HOSPITAL KOKO	23030105	3,580,000,000.00	730,560,332.90	BEZAN GRAND SERVICES LTD

4.0.8 Summary 2025 Performance Audit Findings and Recommendation

The performance audit of selected 4 Health Care Projects and 7 Basic Education projects in Kebbi State identified several key areas requiring improvement. The audit findings are grouped into critical areas affecting efficiency, effectiveness, and value for money in project execution and procurement processes.

Procurement Planning	
Summary Findings	Summary Recommendation
The audit revealed inadequate procurement planning mechanisms, leading to delays in project execution, inefficiencies in resource allocation, and higher costs for implemented projects. Poor planning resulted in misalignment between procurement schedules and project needs, increasing the risk of budget overruns and compromised service delivery timelines.	The government should establish a culture of developing a comprehensive annual procurement plans for all MDAs in the state, ensuring that project needs, timelines, and financial allocations are accurately aligned before procurement activities commence. This framework must incorporate risk assessments, strategic budgeting, and periodic reviews to prevent inefficiencies.
Vendor Selection and Competition	
The audit found that limited competition among vendors and over-reliance on a small pool of suppliers hindered the potential for cost savings, quality improvements, and enhanced accountability. Lack of open market engagement restricted the price competitiveness of contracts, resulting in higher-than-necessary expenditures.	MDAs Tenders Committee should ensure more tenders are received and analyze from diverse vendors, this should include the implementation of a vendor diversification strategy, expanding supplier networks and enforcing competitive bidding processes that align with international standards. Subsequently, the Bureau for Public procurements and Price Intelligence Agency, should establish an Independent Price Verification (IPV) mechanism to benchmark costs against prevailing market prices, ensuring cost efficiency and fairness in vendor selection. This can include the set-up of a price intelligence

	template to enhance costing and procurements.
Contract Management and Oversight	
Inconsistent contract management practices led to frequent disputes, missed deliverables, and cost overruns. Lack of clear performance indicators or milestones tracing, and monitoring mechanisms contributed to weak enforcement of contractual obligations, affecting project quality and timely completion.	Strengthening contract management frameworks is crucial. The government should introduce performance-based contract monitoring, including strict milestones, deliverable tracking, and financial accountability measures. Contract administration teams should conduct periodic assessments to ensure adherence to agreed terms.
Internal Controls and Fraud Prevention	
Weak internal control systems were observed, increasing the risk of fraud, non-compliance, abuse of office, and misuse of resources. Absence of segregation of duties and independent audits affected transparency and accountability in procurement transactions	MDAs should implement robust internal control measures, ensuring segregation of duties, proper authorization protocols, and regular compliance audits. Strengthening governance structures through automated tracking systems and periodic procurement reviews will enhance transparency and reduce risks.
Budget Management and Financial Prudence	
Some projects experienced budgetary misalignment, resulting in excessive cost variations and inefficient fund utilization. In certain cases, funding allocations did not correspond to actual project needs, leading to delays or compromised service delivery.	Establishing a financial accountability framework is essential. Budget forecasting processes should be refined to incorporate cost-control mechanisms and real-time expenditure monitoring. Procurement and project teams should adopt value-for-money principles, ensuring funds are optimally utilized. MDAs are expected to liaise with the Ministry of Budget and

	Economic planning on specific budget areas they need clarifications and insights, so as to prevent budget overspending.
Service Delivery and Infrastructure Quality	
While renovations and infrastructure upgrades were completed, some projects lacked sufficient alignment with service improvement objectives. In education and health facilities, stakeholder feedback suggested gaps in usability, accessibility, and service integration post-renovation.	Government agencies must implement post-project impact assessments to evaluate whether renovations and upgrades truly enhance service delivery outcomes. Periodic beneficiary consultations should inform continuous improvements in health and education infrastructure planning.

4.0.9 Summary and Conclusion

The pilot performance audit of selected Primary Health Care and Basic Education projects in Kebbi State has provided critical insights into procurement efficiency, financial prudence, regulatory compliance, and service delivery effectiveness. Through systematic assessment, the audit has identified areas for improvement in procurement planning, vendor selection, contract management, internal controls, and infrastructure usability.

Key findings highlight the need for stronger procurement frameworks, improved competition in vendor selection, enhanced contract administration, and greater financial accountability to ensure value for money in public investments. Additionally, while physical renovations and infrastructure upgrades have been completed across several school and healthcare facilities, stakeholder engagement suggests a need for continuous monitoring and integration of service enhancement mechanisms to fully achieve intended outcomes.

In the education sector, the **rehabilitation of Haliru Abdu Arabic Secondary School Jega, Zango Sule Gss Kangiwa , Nagari College Birnin Kebbi, Sarki Abdullahi College B/Yauri, Model Primary School Digi , Extension Government day Secondary School Amabursa, and purchase of furniture for school across the state** has significantly enhanced infrastructure, providing students and teachers with improved learning environments. However, ensuring long-term sustainability of these projects requires ongoing assessments, maintenance planning, and better alignment between infrastructure investments and academic performance goals.

Similarly, in the healthcare sector, upgrades to **General Hospital Dirin Daji and General Hospital kambaza and General Hospital Kamba and General Hospital Koko**, have strengthened healthcare accessibility, particularly for maternal care and emergency medical services. While the audit confirms that these projects have met intended objectives, further efforts are needed to ensure effective utilization of newly procured equipment, optimize staffing and resource distribution, and fully integrate upgraded facilities into existing healthcare service delivery frameworks.

Moving forward, it is imperative for government MDAs, procurement entities, and service providers to implement the recommended improvements, ensuring better transparency, efficiency, and accountability in project execution. By addressing procurement challenges and reinforcing institutional governance, Kebbi State can set a precedent for future performance audits, enabling data-driven decision-making and sustainable public sector development.

4.1.0 Management Response

The Kebbi State Government acknowledges the findings and recommendations outlined in this performance audit report. The State Auditor General's Office, alongside relevant ministries and agencies, is committed to implementing the recommended reforms to ensure greater efficiency, accountability, and service optimization in future projects.

Management recognizes the importance of strengthening procurement processes, improving vendor competition, and enforcing financial discipline across all audited entities. Accordingly, a detailed action plan will be developed to align procurement strategies with best practices, ensuring effective contract oversight, stronger budget control mechanisms, and compliance with international standards.

For the education sector, management affirms its commitment to ensuring that renovated school facilities are well-maintained and continuously improved, addressing any identified gaps in learning environment optimization. Plans will be initiated to enhance stakeholder engagement, integrate policy-based infrastructure planning, and establish routine evaluations to track project impact on academic performance.

Regarding healthcare infrastructure, management will strengthen monitoring frameworks, ensuring that procured medical equipment and renovated healthcare centers deliver maximum benefits to communities. The government is committed to improving staffing capacity, reinforcing internal governance structures, and incorporating audit-based evaluations into future health service expansions.

Finally, to ensure effective implementation of recommendations, management will establish regular review mechanisms, including progress monitoring sessions and feedback-driven assessments, to track ongoing improvements across audited projects. By embedding performance audit findings into governance strategies, Kebbi State aims to enhance public sector effectiveness, foster resource optimization, and promote sustainable development for its citizens.

INDIVIDUAL PROJECT PERFORMANCE AUDIT FINDINGS

PERFORMANCE AUDIT MINISTRY OF BASIC EDUCATION

4.1.1 PERFORMANCE AUDIT REPORT FOR PROJECT A: REHABILITATION OF HALIRU ABDU ARABIC SECONDARY SCHOOL, JEGA

Project Overview

The Performance Audit Team, in alignment with Kebbi State commitment to public accountability, conducted an assessment of the renovation and rehabilitation of Haliru Abdu Arabic Secondary School Jega. This audit aimed to evaluate the effectiveness of the renovations in improving learning conditions, the efficiency of project implementation, and the economy (value for money) in resource utilization.

The project involved the rehabilitation of the Administration Block, Classrooms, Laboratory, Student Hostels, Hostel Toilets, Water Tank, Mosque, Multi-Purpose Hall, Multi-Purpose Hall Toilets, Housing quarters, and Fencing wall and gate which had suffered significant deterioration, negatively impacting educational service delivery. The contract, awarded to Dan Musa Mul-trade Nig Ltd at N425,684,030.26, sought to create a conducive learning environment, improve school infrastructure, and enhance operational effectiveness.

Audit Objective Assessment

The Performance Audit Team conducted a systematic evaluation of the project based on the following key performance criteria:

- I. **Effectiveness:** The audit examined whether the renovation objectives were achieved and whether the infrastructure improvements directly enhanced service delivery in the school. The findings confirmed that the rehabilitation of the Administration Block, Classrooms, Laboratory, Student Hostels, Hostel Toilets, Water Tank, Mosque, Multi-Purpose Hall, Multi-Purpose Hall Toilets, Housing quarters, and Fencing wall and gate successfully addressed pre-existing structural deficiencies, creating a safer, more conducive learning environment for students and staff.
- II. **Efficiency:** The audit assessed whether the procurement processes and project execution were streamlined, ensuring optimal use of resources, time, and manpower. The team found that the project was completed within the stipulated timeframe, minimizing administrative delays, while the construction met engineering standards without unnecessary cost escalations.
- III. **Economy (Value for Money):** A review of financial management practices confirmed that funds were appropriately allocated, with expenditures aligned with prevailing market prices. Comparative analysis with similar renovation projects

indicated cost-effectiveness, reinforcing that the state achieved maximum benefit relative to investment.

Key Findings from Project A Performance Audit.

The Performance Audit Team identified both strengths and areas for improvement in project execution, focusing on the three core elements of performance auditing—Effectiveness, Efficiency, and Economy (Value for Money).

1. Effectiveness of Renovation

The audit confirmed that the rehabilitated facilities—including the Administration Block, Classrooms, Laboratory, Student Hostels, Hostel Toilets, Water Tank, Mosque, Multi-Purpose Hall, Multi-Purpose Hall Toilets, Housing quarters, and Fencing wall and gate—now meet operational needs, improving accessibility, safety, and usability. Stakeholder engagement with school administrators, staff, and students indicated a notable enhancement in the learning environment, contributing to higher student satisfaction and engagement.

While the project fulfilled its intended objectives, the audit observed gaps in long-term maintenance planning, raising concerns about structural durability and sustainability. Without a structured maintenance framework, the risk of premature infrastructure deterioration increases, potentially requiring further capital injections in the near future.

2. Efficiency in Project Implementation

The audit examined whether the procurement process and project execution were efficiently managed, ensuring optimal use of time, resources, and human capital. The renovation, awarded for N425,684,030.26, was delivered within the stipulated timeframe, demonstrating adherence to construction schedules and limiting administrative delays.

Comparative analysis with similar educational infrastructure projects suggests that the completion timeframe was within industry norms; however, areas such as vendor selection and contract performance monitoring could be further refined to ensure greater process efficiency. The audit also identified opportunities for reducing logistical redundancies, particularly in procurement workflows that could benefit from enhanced oversight mechanisms.

3. Economic Use of Resources (Value for Money)

To assess whether the allocated funds translated into optimal output, the audit conducted a cost-effectiveness analysis using market benchmarking techniques.

- The total contract sum of N425,684,030.26 was evaluated against prevailing market rates for similar renovation projects in comparable institutions. The audit established that construction costs per unit structure aligned with industry standards, reinforcing those financial resources were deployed effectively.
- Material cost validation revealed no significant cost inflation, suggesting that procurement expenditures corresponded with standard price benchmarks.
- Labor and operational overhead costs were deemed reasonable relative to the scale and complexity of the renovation, ensuring that the project maintained cost discipline without compromising quality output.
- The audit verified that vendor pricing structures followed competitive procurement principles, limiting financial inefficiencies. However, opportunities remain for enhancing price negotiation strategies, particularly through Independent Price Verification (IPV) to further optimize cost efficiency.

While the project achieved economic utility, there is room for improving budget forecasting, ensuring that future educational infrastructure projects incorporate more rigorous financial modeling to minimize unexpected cost escalations.

Supporting Evidence and Validation

To ensure audit reliability and transparency, the Performance Audit Team conducted:

- **Documentary Reviews:** Analysis of procurement records, contracts, budget allocations, and spending reports to verify financial integrity and compliance.
- **Stakeholder Consultations:** Interviews with school administrators, teachers, students, and community members provided insights on service delivery improvements following the renovation.
- **Physical Inspections:** Direct evaluations of the renovated facilities confirmed compliance with specifications, validating project effectiveness and operational feasibility.

Summary Conclusion of Project 'A' Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of Haliru Abdu Arabic Secondary School Jega, has significantly improved educational infrastructure, achieving its intended objectives of creating a conducive, secure, and inclusive learning environment. The audit validated that the refurbished Administration Block, Classrooms, Laboratory, Student Hostels, Hostel Toilets, Water Tank, Mosque,

Multi-Purpose Hall, Multi-Purpose Hall Toilets, Housing quarters, and Fencing wall and gate are fully operational and accessible, enhancing student well-being, academic engagement, and institutional functionality. The renovations reflect adherence to the Safe School Policy, ensuring that students have a protected learning space, structurally reinforced facilities, and adequate security measures integrated into the school's infrastructure.

Furthermore, the audit assessed gender and social inclusion considerations, finding that the rehabilitated student hostels and toilet facilities provide equitable access to all students, including provisions that improve safety and hygiene standards for female students. The project aligns with best practices in educational equity, ensuring that students from marginalized backgrounds, including those in rural communities, benefit from improved school conditions. In terms of implementation, the audit confirmed that procurement processes were structured efficiently, with minimal delays and adherence to technical standards. However, gaps in long-term maintenance planning were noted, underscoring the need for a preventive asset management strategy to sustain structural integrity and usability over time.

From an economic perspective, the audit verified that budget allocations were effectively utilized, with expenditures aligned with market pricing for similar renovation projects, ensuring value for money. The competitive bidding process optimized cost efficiency, while procurement frameworks followed regulatory standards, reinforcing financial accountability. Despite fiscal prudence in project execution, opportunities remain for refining budget forecasting techniques, strengthening vendor oversight, and ensuring future project sustainability through enhanced monitoring mechanisms. The Performance Audit Team concludes that Project A successfully met its objectives, but recommends structured post-renovation assessments, increased stakeholder engagement, and systematic governance enhancements to further improve school security, equity in education, and infrastructure sustainability.

BEFORE REHABILITATION



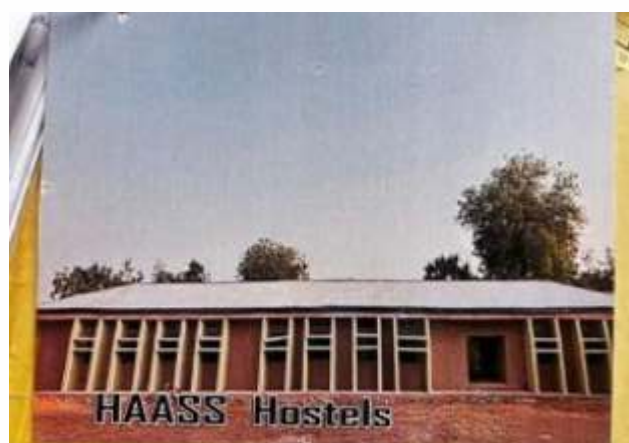
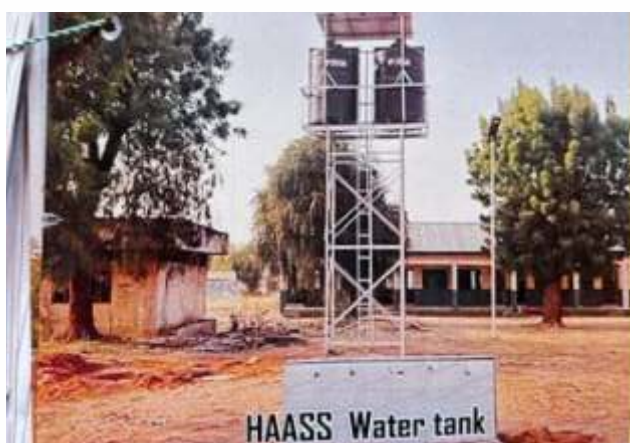
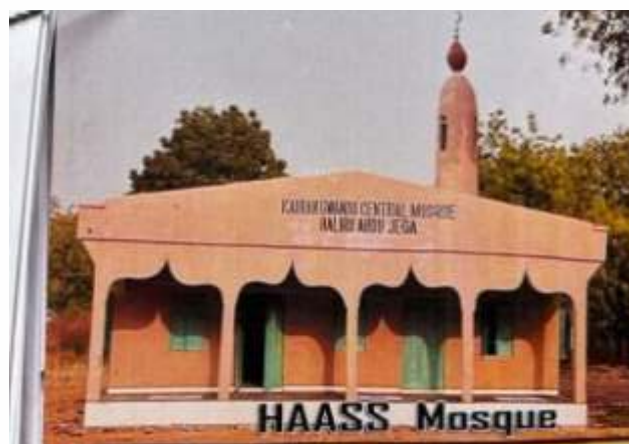


AFTER REHABILITATION



AFTER REHABILITATION





4.1.2 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT B – REHABILITATION OF ZANGO SULE GSS KANGIWA

The Performance Audit Team assessed the renovation and rehabilitation of Zango Sule Gss Kangiwa, a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the deterioration of classrooms, student hostels, Students Beds/Mattress, Students Dinning Hall, Toilets and perimeter fencing posed significant challenges to learning accessibility, student welfare, and institutional security.

The contract, awarded to Al-Hamidu Kasiran Nig. Ltd , was valued at N234,064,392.49, covering the refurbishment of classrooms, student hostels, and the construction of a protective perimeter wall, aligning with Kebbi State's commitment to safe, inclusive, and equitable education. The audit evaluated the effectiveness of the renovations, efficiency in project execution, and financial prudence to ensure value for money.

Audit Objective Assessment

The Performance Audit Team assessed the renovation project's effectiveness, efficiency, and economy, while ensuring policy compliance, gender sensitivity, and safe school practices.

1. **Effectiveness:** The renovations successfully enhanced educational infrastructure, ensuring that students and staff benefit from improved safety, usability, and accessibility. The rehabilitation of classrooms and hostels, alongside the construction of a reinforced perimeter fence, aligns with safe school policy standards, reinforcing institutional security while creating a structured learning space that encourages academic engagement.
2. **Efficiency:** The audit examined whether procurement and project execution processes were conducted in a streamlined, resource-optimal manner, minimizing delays and inefficiencies. Project implementation followed structured workflows, and despite minor administrative hurdles, the audit confirmed adherence to technical and operational standards, ensuring on-time project completion.
3. **Economy (Value for Money):** A financial review verified that the N234,064,392.49 allocated for the project was competitively priced, aligning with market rates for similar renovations. Material and labor cost assessments indicated cost discipline, ensuring that funds were efficiently utilized without inflating expenses. While the procurement model ensured reasonable expenditures, further refinement of budget forecasting techniques could strengthen financial oversight in future projects.

Key Findings

The Performance Audit Team conducted a structured evaluation of Project B – Rehabilitation of Zango sule Gss Kangiwa, assessing its effectiveness in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization. The audit also examined the project's alignment with safe school policy standards and inclusivity considerations.

Effectiveness of Renovation

The audit confirmed that the rehabilitated classrooms, student hostels, and perimeter fencing significantly enhanced learning accessibility, student comfort, and institutional security. Stakeholder interviews with teachers, students, and school administrators indicated a marked improvement in the usability and functionality of the renovated structures, aligning with the Safe School Policy by reinforcing institutional protection, controlled entry points, and structured learning spaces.

Additionally, the rehabilitation incorporated gender-sensitive infrastructure improvements, ensuring equitable access for female students, particularly in the upgraded hostel facilities and sanitary areas. The Physical Inspection Review confirmed that renovations addressed previously reported infrastructural defects, enhancing student safety and academic engagement.

However, while the physical improvements were well executed, the audit identified deficiencies in long-term maintenance planning, raising concerns about structural sustainability and the potential need for additional capital allocations for future repairs if a preventive maintenance framework is not adopted.

I. Efficiency in Project Implementation

The audit assessed whether the procurement process and contract execution optimized resource utilization and minimized administrative inefficiencies. The contract, valued at N234,064,392.49, was completed within the allocated timeframe, adhering to structured workflows and construction schedules. The vendor selection process followed competitive bidding principles, ensuring fairness and compliance with procurement laws.

However, a comparative analysis with similar educational infrastructure projects in Kebbi State suggested room for improvement in procurement efficiency, particularly in vendor pricing strategies and cost control mechanisms. While the project execution adhered to technical standards, the audit found that some procurement procedures lacked independent price verification, creating potential risks in cost-effectiveness assessments for future renovations.

Further, the Performance Audit Team identified minor procedural inefficiencies in progress reporting and monitoring mechanisms, highlighting the need for enhanced

project oversight frameworks to track performance indicators and risk mitigation strategies more effectively.

II. Economy (Value for Money)

To determine whether the allocated funds translated into optimal output, the audit conducted a financial and market price benchmarking analysis:

- The total contract sum of N234,064,392.49 was evaluated against similar rehabilitation projects, confirming alignment with market pricing benchmarks for educational infrastructure refurbishment.
- Material cost validation showed reasonable expenditures for construction inputs, including block work, roofing, electrical fittings, painting, and plumbing, with no signs of excessive cost inflation.
- Labor and logistical costs were proportionate to the scale of the project, ensuring that funds were efficiently allocated without wasteful spending.
- Procurement pricing structures, while generally competitive, revealed margins for optimization through Independent Price Verification (IPV) and enhanced supplier negotiations, which could further strengthen financial prudence in future projects.

Despite demonstrating overall cost discipline, the audit recommends refining budget forecasting techniques, integrating risk-based financial planning to mitigate unexpected cost escalations in similar infrastructure projects.

Areas for Improvement

To ensure the long-term sustainability of Zango Sule Gss Kangiwa renovated infrastructure, the audit recommends implementing a preventive maintenance framework that will preserve structural integrity, reduce future repair costs, and extend the usability of rehabilitated classrooms and student hostels. Additionally, improving budget forecasting techniques will strengthen financial oversight, allowing for better cost prediction and risk mitigation, ensuring that similar projects remain cost-effective and aligned with fiscal planning objectives.

Furthermore, optimizing procurement price verification through Independent Price Verification (IPV) and enhanced supplier negotiations will help reduce unnecessary expenditures while maintaining competitive vendor pricing. The audit also underscores the importance of continuous assessments of safe school compliance and gender-inclusive infrastructure planning, ensuring that students, particularly female students—benefit from equitable access, secure learning environments, and adequate sanitation facilities.

Summary Conclusion of Project B Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of Zango Sule Gss Kangiwa, has substantially improved educational infrastructure, strengthened

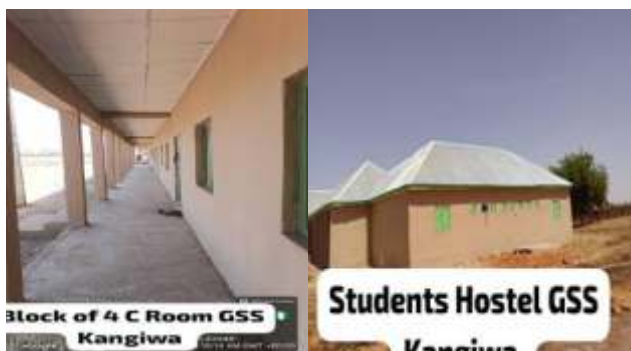
institutional security, and enhanced student accessibility. The upgraded classrooms, student hostels, and perimeter fencing, as evidenced in the images provided in this report, demonstrate the effective transformation of previously deteriorated structures into fully operational learning spaces. The rehabilitated hostels now provide safer and more conducive accommodation for students, while the structurally reinforced perimeter fencing aligns with Safe School Policy standards, ensuring greater protection and controlled access to school facilities. These improvements support student well-being, foster academic engagement, and reinforce gender inclusivity, particularly in sanitation and hostel access for female students.

From an efficiency and financial perspective, the audit verified that the N234,064,392.49 contract sum was aligned with market standards for educational infrastructure projects, ensuring value for money. The images document the quality of rehabilitation work, reinforcing the audit's validation of engineering compliance and material standards. However, the audit recommends further strengthening preventive maintenance policies to ensure long-term sustainability of the renovated structures, avoiding premature deterioration. Additionally, refining budget forecasting models and procurement price verification mechanisms will optimize future projects, ensuring cost-efficiency and fiscal discipline. The Performance Audit Team concludes that while Project B successfully achieved its objectives, continued assessments and structured governance enhancements will further optimize institutional development and service delivery.

BEFORE REHABILITATION



AFTER REHABILITATION





4.1.3 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT C – REHABILITATION OF NAGARI COLLEGE BIRNIN KEBBI

The Performance Audit Team assessed the renovation and rehabilitation of Nagari College Birnin Kebbi , a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the deterioration of Admin Block, student hostels& Bed Mattress, Toilets and Library posed significant challenges to learning accessibility, student welfare, and institutional security.

The contract, awarded to Zauro global Enterprises Ltd , was valued at N163,655,325.80, covering the refurbishment of Admin Block, student hostels& Bed Mattress, Toilets and Library, and the construction of a protective perimeter wall, aligning with Kebbi State’s commitment to safe, inclusive, and equitable education. The audit evaluated the effectiveness of the renovations, efficiency in project execution, and financial prudence to ensure value for money.

Audit Objective Assessment

The Performance Audit Team assessed the renovation project’s effectiveness, efficiency, and economy, while ensuring policy compliance, gender sensitivity, and safe school practices.

1. **Effectiveness:** The renovations successfully enhanced educational infrastructure, ensuring that students and staff benefit from improved safety, usability, and accessibility. The rehabilitation of classrooms and hostels, alongside the construction of a reinforced perimeter fence, aligns with safe school policy

standards, reinforcing institutional security while creating a structured learning space that encourages academic engagement.

2. **Efficiency:** The audit examined whether procurement and project execution processes were conducted in a streamlined, resource-optimal manner, minimizing delays and inefficiencies. Project implementation followed structured workflows, and despite minor administrative hurdles, the audit confirmed adherence to technical and operational standards, ensuring on-time project completion.
3. **Economy (Value for Money):** A financial review verified that the N163,655,325.80 allocated for the project was competitively priced, aligning with market rates for similar renovations. Material and labor cost assessments indicated cost discipline, ensuring that funds were efficiently utilized without inflating expenses. While the procurement model ensured reasonable expenditures, further refinement of budget forecasting techniques could strengthen financial oversight in future projects.

Key Findings

The Performance Audit Team conducted a structured evaluation of Project C – Rehabilitation of Nagari College Birnin Kebbi, assessing its effectiveness in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization. The audit also examined the project's alignment with safe school policy standards and inclusivity considerations. **Effectiveness of Renovation**

The audit confirmed that the rehabilitated Admin Block, student hostels& Bed Mattress, Toilets and Library, and perimeter fencing significantly enhanced learning accessibility, student comfort, and institutional security. Stakeholder interviews with teachers, students, and school administrators indicated a marked improvement in the usability and functionality of the renovated structures, aligning with the Safe School Policy by reinforcing institutional protection, controlled entry points, and structured learning spaces.

Additionally, the rehabilitation incorporated gender-sensitive infrastructure improvements, ensuring equitable access for female students, particularly in the upgraded hostel facilities and sanitary areas. The Physical Inspection Review confirmed that renovations addressed previously reported infrastructural defects, enhancing student safety and academic engagement.

However, while the physical improvements were well executed, the audit identified deficiencies in long-term maintenance planning, raising concerns about structural sustainability and the potential need for additional capital allocations for future repairs if a preventive maintenance framework is not adopted.

I. Efficiency in Project Implementation

The audit assessed whether the procurement process and contract execution optimized resource utilization and minimized administrative inefficiencies. The contract, valued at N163,655,325.80, was completed within the allocated timeframe, adhering to structured workflows and construction schedules. The vendor selection process followed competitive bidding principles, ensuring fairness and compliance with procurement laws.

However, a comparative analysis with similar educational infrastructure projects in Kebbi State suggested room for improvement in procurement efficiency, particularly in vendor pricing strategies and cost control mechanisms. While the project execution adhered to technical standards, the audit found that some procurement procedures lacked independent price verification, creating potential risks in cost-effectiveness assessments for future renovations.

Further, the Performance Audit Team identified minor procedural inefficiencies in progress reporting and monitoring mechanisms, highlighting the need for enhanced project oversight frameworks to track performance indicators and risk mitigation strategies more effectively.

II. Economy (Value for Money)

To determine whether the allocated funds translated into optimal output, the audit conducted a financial and market price benchmarking analysis:

- The total contract sum of N163,655,325.80 was evaluated against similar rehabilitation projects, confirming alignment with market pricing benchmarks for educational infrastructure refurbishment.
- Material cost validation showed reasonable expenditures for construction inputs, including blockwork, roofing, electrical fittings, painting, and plumbing, with no signs of excessive cost inflation.
- Labor and logistical costs were proportionate to the scale of the project, ensuring that funds were efficiently allocated without wasteful spending.
- Procurement pricing structures, while generally competitive, revealed margins for optimization through Independent Price Verification (IPV) and enhanced supplier negotiations, which could further strengthen financial prudence in future projects.

Despite demonstrating overall cost discipline, the audit recommends refining budget forecasting techniques, integrating risk-based financial planning to mitigate unexpected cost escalations in similar infrastructure projects.

Areas for Improvement

To ensure the long-term sustainability of Nagari College Birnin Kebbi renovated infrastructure, the audit recommends implementing a preventive maintenance

framework that will preserve structural integrity, reduce future repair costs, and extend the usability of rehabilitated Admin Block, student hostels& Bed Mattress, Toilets and Library. Additionally, improving budget forecasting techniques will strengthen financial oversight, allowing for better cost prediction and risk mitigation, ensuring that similar projects remain cost-effective and aligned with fiscal planning objectives.

Furthermore, optimizing procurement price verification through Independent Price Verification (IPV) and enhanced supplier negotiations will help reduce unnecessary expenditures while maintaining competitive vendor pricing. The audit also underscores the importance of continuous assessments of safe school compliance and gender-inclusive infrastructure planning, ensuring that students, particularly female students—benefit from equitable access, secure learning environments, and adequate sanitation facilities.

Summary Conclusion of Project C Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of Nagari College Birnin Kebbi, has substantially improved educational infrastructure, strengthened institutional security, and enhanced student accessibility. The upgraded Admin Block, student hostels& Bed Mattress, Toilets and Library, and perimeter fencing, as evidenced in the images provided in this report, demonstrate the effective transformation of previously deteriorated structures into fully operational learning spaces. The rehabilitated hostels now provide safer and more conducive accommodation for students, while the structurally reinforced perimeter fencing aligns with Safe School Policy standards, ensuring greater protection and controlled access to school facilities. These improvements support student well-being, foster academic engagement, and reinforce gender inclusivity, particularly in sanitation and hostel access for female students.

From an efficiency and financial perspective, the audit verified that the N163,655,325.80 contract sum was aligned with market standards for educational infrastructure projects, ensuring value for money. The images document the quality of rehabilitation work, reinforcing the audit's validation of engineering compliance and material standards. However, the audit recommends further strengthening preventive maintenance policies to ensure long-term sustainability of the renovated structures, avoiding premature deterioration. Additionally, refining budget forecasting models and procurement price verification mechanisms will optimize future projects, ensuring cost-efficiency and fiscal discipline. The Performance Audit Team concludes that while Project C successfully achieved its objectives, continued assessments and structured governance enhancements will further optimize institutional development and service delivery.

BEFORE REHABILITATION



AFTER REHABILITATION



AFTER REHABILITATION



4.1.4 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT D – REHABILITATION OF SOME STRUCTURES AT SARKI ABDULLAHI COLLEGE B/YAURI

The Performance Audit Team assessed the renovation and rehabilitation of Sarki Abdullahi College B /Yauri, a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the deterioration of classrooms, Furniture , Duplex House Unit ,2 Bedrooms House Unit , 3 Bedrooms House Unit , Water Borehole and perimeter fencing posed significant challenges to learning accessibility, student welfare, and institutional security.

The contract, awarded to A .A Zaki Multi Resources Company Ltd , was valued at N159,411,782.37, covering the refurbishment of classrooms, Teachers Housing Units, and the construction of a protective perimeter wall, aligning with Kebbi State's commitment to safe, inclusive, and equitable education. The audit evaluated the effectiveness of the renovations, efficiency in project execution, and financial prudence to ensure value for money.

Audit Objective Assessment

The Performance Audit Team assessed the renovation project's effectiveness, efficiency, and economy, while ensuring policy compliance, gender sensitivity, and safe school practices.

- 1. Effectiveness:** The renovations successfully enhanced educational infrastructure, ensuring that students and staff benefit from improved safety, usability, and accessibility. The rehabilitation of classrooms and hostels, alongside the construction of a reinforced perimeter fence, aligns with safe school policy standards, reinforcing institutional security while creating a structured learning space that encourages academic engagement.
- 2. Efficiency:** The audit examined whether procurement and project execution processes were conducted in a streamlined, resource-optimal manner, minimizing delays and inefficiencies. Project implementation followed structured workflows, and despite minor administrative hurdles, the audit confirmed adherence to technical and operational standards, ensuring on-time project completion.
- 3. Economy (Value for Money):** A financial review verified that the N159,411,782.37 allocated for the project was competitively priced, aligning with market rates for similar renovations. Material and labor cost assessments indicated cost discipline, ensuring that funds were efficiently utilized without inflating expenses. While the procurement model ensured reasonable

expenditures, further refinement of budget forecasting techniques could strengthen financial oversight in future projects.

Key Findings

The Performance Audit Team conducted a structured evaluation of Project D – Rehabilitation of Sarki Abdullahi College B/Yauri, assessing its effectiveness in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization. The audit also examined the project's alignment with safe school policy standards and inclusivity considerations. **Effectiveness of Renovation**

The audit confirmed that the rehabilitated classrooms, furniture's Housing Units and perimeter fencing significantly enhanced learning accessibility, student comfort, and institutional security. Stakeholder interviews with teachers, students, and school administrators indicated a marked improvement in the usability and functionality of the renovated structures, aligning with the Safe School Policy by reinforcing institutional protection, controlled entry points, and structured learning spaces.

Additionally, the rehabilitation incorporated gender-sensitive infrastructure improvements, ensuring equitable access for female students, particularly in the upgraded hostel facilities and sanitary areas. The Physical Inspection Review confirmed that renovations addressed previously reported infrastructural defects, enhancing student safety and academic engagement.

However, while the physical improvements were well executed, the audit identified deficiencies in long-term maintenance planning, raising concerns about structural sustainability and the potential need for additional capital allocations for future repairs if a preventive maintenance framework is not adopted.

I. Efficiency in Project Implementation

The audit assessed whether the procurement process and contract execution optimized resource utilization and minimized administrative inefficiencies. The contract, valued at N163,655,325.80, was completed within the allocated timeframe, adhering to structured workflows and construction schedules. The vendor selection process followed competitive bidding principles, ensuring fairness and compliance with procurement laws.

However, a comparative analysis with similar educational infrastructure projects in Kebbi State suggested room for improvement in procurement efficiency, particularly in vendor pricing strategies and cost control mechanisms. While the project execution adhered to technical standards, the audit found that some procurement procedures lacked independent price verification, creating potential risks in cost-effectiveness assessments for future renovations.

Further, the Performance Audit Team identified minor procedural inefficiencies in progress reporting and monitoring mechanisms, highlighting the need for enhanced project oversight frameworks to track performance indicators and risk mitigation strategies more effectively.

II. Economy (Value for Money)

To determine whether the allocated funds translated into optimal output, the audit conducted a financial and market price benchmarking analysis:

- The total contract sum of N159,411,782.37 was evaluated against similar rehabilitation projects, confirming alignment with market pricing benchmarks for educational infrastructure refurbishment.
- Material cost validation showed reasonable expenditures for construction inputs, including blockwork, roofing, electrical fittings, painting, and plumbing, with no signs of excessive cost inflation.
- Labor and logistical costs were proportionate to the scale of the project, ensuring that funds were efficiently allocated without wasteful spending.
- Procurement pricing structures, while generally competitive, revealed margins for optimization through Independent Price Verification (IPV) and enhanced supplier negotiations, which could further strengthen financial prudence in future projects.

Despite demonstrating overall cost discipline, the audit recommends refining budget forecasting techniques, integrating risk-based financial planning to mitigate unexpected cost escalations in similar infrastructure projects.

Areas for Improvement

To ensure the long-term sustainability of Sarki Abdullahi College B/Yauri renovated infrastructure, the audit recommends implementing a preventive maintenance framework that will preserve structural integrity, reduce future repair costs, and extend the usability of rehabilitated classrooms, Furniture and Teachers Housing Unit. Additionally, improving budget forecasting techniques will strengthen financial oversight, allowing for better cost prediction and risk mitigation, ensuring that similar projects remain cost-effective and aligned with fiscal planning objectives.

Furthermore, optimizing procurement price verification through Independent Price Verification (IPV) and enhanced supplier negotiations will help reduce unnecessary expenditures while maintaining competitive vendor pricing. The audit also underscores the importance of continuous assessments of safe school compliance and gender-inclusive infrastructure planning, ensuring that students, particularly female students—benefit from equitable access, secure learning environments, and adequate sanitation facilities.

Summary Conclusion of Project D Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of Sarki Abdullahi College, has substantially improved educational infrastructure, strengthened institutional security, and enhanced student accessibility. The upgraded classrooms, Furniture and Teachers Housing Unit, and perimeter fencing, as evidenced in the images provided in this report, demonstrate the effective transformation of previously deteriorated structures into fully operational learning spaces. The rehabilitated hostels now provide safer and more conducive accommodation for students, while the structurally reinforced perimeter fencing aligns with Safe School Policy standards, ensuring greater protection and controlled access to school facilities. These improvements support student well-being, foster academic engagement, and reinforce gender inclusivity, particularly in sanitation and hostel access for female students.

From an efficiency and financial perspective, the audit verified that the N159,411,782.37 contract sum was aligned with market standards for educational infrastructure projects, ensuring value for money. The images document the quality of rehabilitation work, reinforcing the audit's validation of engineering compliance and material standards. However, the audit recommends further strengthening preventive maintenance policies to ensure long-term sustainability of the renovated structures, avoiding premature deterioration. Additionally, refining budget forecasting models and procurement price verification mechanisms will optimize future projects, ensuring cost-efficiency and fiscal discipline. The Performance Audit Team concludes that while Project D successfully achieved its objectives, continued assessments and structured governance enhancements will further optimize institutional development and service delivery.

BEFORE REHALIBITATION





AFTER REHABILITATION



Sarki Abdullahi Collage B yaur
Block of 2 bedroom house

Sarki Abdullahi Collage B yaur
Block of 2 bedroom house 2



Sarki Abdullahi Collage B yaur
Block of 2 bedroom house

Sarki Abdullahi Collage B yaur
Block of 2 bedroom house



Sarki Abdullahi Collage B yaur
Block of 3 bedroom house



Sarki Abdullahi Collage B yaur
Block of 3 bedroom house



Sarki Abdullahi Col B/
Yauri



Sarki Abdullahi Collage B yaur
Block of duplex house



Sarki Abdullahi Collage B yaur
Block of duplex house



Sarki Abdullahi Col B
Yauri



**Sarki Abdullahi Col B
Yauri fence**



**Sarki Abdullahi Col B
Yauri furnitures**

4.1.5 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT E – REHABILITATION OF EXPANSION SOME STRUCTURES AT GOVERNMENT SECONDARY SCHOOL AMBURSA

The Performance Audit Team assessed the renovation and rehabilitation of Government Secondary School, a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the deterioration of classrooms, Furniture and Toilets posed significant challenges to learning accessibility, student welfare, and institutional security.

The contract, awarded to Hangen Nesa Nig. Ltd , was valued at N98,958,292.52, covering the refurbishment of classrooms, Furniture and Toilets , and the construction of a protective perimeter wall, aligning with Kebbi State’s commitment to safe, inclusive, and equitable education. The audit evaluated the effectiveness of the renovations, efficiency in project execution, and financial prudence to ensure value for money.

Audit Objective Assessment

The Performance Audit Team assessed the renovation project’s effectiveness, efficiency, and economy, while ensuring policy compliance, gender sensitivity, and safe school practices.

- I. **Effectiveness:** The renovations successfully enhanced educational infrastructure, ensuring that students and staff benefit from improved safety, usability, and accessibility. The rehabilitation of classrooms and hostels, alongside the construction of a reinforced perimeter fence, aligns with safe school policy standards, reinforcing institutional security while creating a structured learning space that encourages academic engagement.
- II. **Efficiency:** The audit examined whether procurement and project execution processes were conducted in a streamlined, resource-optimal manner, minimizing delays and inefficiencies. Project implementation followed structured workflows, and despite minor administrative hurdles, the audit confirmed adherence to technical and operational standards, ensuring on-time project completion.
- III. **Economy (Value for Money):** A financial review verified that the N98,958,292.52, allocated for the project was competitively priced, aligning with market rates for similar renovations. Material and labor cost assessments indicated cost discipline, ensuring that funds were efficiently utilized without inflating expenses. While the procurement model ensured reasonable

expenditures, further refinement of budget forecasting techniques could strengthen financial oversight in future projects.

Key Findings

The Performance Audit Team conducted a structured evaluation of Project E – Rehabilitation of GDSS Ambursa, assessing its effectiveness in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization. The audit also examined the project's alignment with safe school policy standards and inclusivity considerations. **Effectiveness of Renovation**

The audit confirmed that the rehabilitated classrooms, Furniture and Toilets, and perimeter fencing significantly enhanced learning accessibility, student comfort, and institutional security. Stakeholder interviews with teachers, students, and school administrators indicated a marked improvement in the usability and functionality of the renovated structures, aligning with the Safe School Policy by reinforcing institutional protection, controlled entry points, and structured learning spaces.

Additionally, the rehabilitation incorporated gender-sensitive infrastructure improvements, ensuring equitable access for female students, particularly in the upgraded hostel facilities and sanitary areas. The Physical Inspection Review confirmed that renovations addressed previously reported infrastructural defects, enhancing student safety and academic engagement.

However, while the physical improvements were well executed, the audit identified deficiencies in long-term maintenance planning, raising concerns about structural sustainability and the potential need for additional capital allocations for future repairs if a preventive maintenance framework is not adopted.

1. Efficiency in Project Implementation

The audit assessed whether the procurement process and contract execution optimized resource utilization and minimized administrative inefficiencies. The contract, valued at N98,958,292.52, was completed within the allocated timeframe, adhering to structured workflows and construction schedules. The vendor selection process followed competitive bidding principles, ensuring fairness and compliance with procurement laws.

However, a comparative analysis with similar educational infrastructure projects in Kebbi State suggested room for improvement in procurement efficiency, particularly in vendor pricing strategies and cost control mechanisms. While the project execution adhered to technical standards, the audit found that some procurement procedures lacked independent price verification, creating potential risks in cost-effectiveness assessments for future renovations.

Further, the Performance Audit Team identified minor procedural inefficiencies in progress reporting and monitoring mechanisms, highlighting the need for enhanced project oversight frameworks to track performance indicators and risk mitigation strategies more effectively.

2. Economy (Value for Money)

To determine whether the allocated funds translated into optimal output, the audit conducted a financial and market price benchmarking analysis:

- The total contract sum of N98,958,292.52, was evaluated against similar rehabilitation projects, confirming alignment with market pricing benchmarks for educational infrastructure refurbishment.
- Material cost validation showed reasonable expenditures for construction inputs, including blockwork, roofing, electrical fittings, painting, and plumbing, with no signs of excessive cost inflation.
- Labor and logistical costs were proportionate to the scale of the project, ensuring that funds were efficiently allocated without wasteful spending.
- Procurement pricing structures, while generally competitive, revealed margins for optimization through Independent Price Verification (IPV) and enhanced supplier negotiations, which could further strengthen financial prudence in future projects.

Despite demonstrating overall cost discipline, the audit recommends refining budget forecasting techniques, integrating risk-based financial planning to mitigate unexpected cost escalations in similar infrastructure projects.

Areas for Improvement

To ensure the long-term sustainability of GDSS Ambursa renovated infrastructure, the audit recommends implementing a preventive maintenance framework that will preserve structural integrity, reduce future repair costs, and extend the usability of rehabilitated classrooms, Furniture and Toilets. Additionally, improving budget forecasting techniques will strengthen financial oversight, allowing for better cost prediction and risk mitigation, ensuring that similar projects remain cost-effective and aligned with fiscal planning objectives.

Furthermore, optimizing procurement price verification through Independent Price Verification (IPV) and enhanced supplier negotiations will help reduce unnecessary expenditures while maintaining competitive vendor pricing. The audit also underscores the importance of continuous assessments of safe school compliance and gender-inclusive infrastructure planning, ensuring that students, particularly female students—benefit from equitable access, secure learning environments, and adequate sanitation facilities.

Summary Conclusion of Project E Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of GDSS Ambursa, has substantially improved educational infrastructure, strengthened institutional security, and enhanced student accessibility. The upgraded classrooms, Furniture and Toilets, as evidenced in the images provided in this report, demonstrate the effective transformation of previously deteriorated structures into fully operational learning spaces. The rehabilitated hostels now provide safer and more conducive accommodation for students, while the structurally reinforced perimeter fencing aligns with Safe School Policy standards, ensuring greater protection and controlled access to school facilities. These improvements support student well-being, foster academic engagement, and reinforce gender inclusivity, particularly in sanitation and hostel access for female students.

From an efficiency and financial perspective, the audit verified that the N98,958,292.52 contract sum was aligned with market standards for educational infrastructure projects, ensuring value for money. The images document the quality of rehabilitation work, reinforcing the audit's validation of engineering compliance and material standards. However, the audit recommends further strengthening preventive maintenance policies to ensure long-term sustainability of the renovated structures, avoiding premature deterioration. Additionally, refining budget forecasting models and procurement price verification mechanisms will optimize future projects, ensuring cost-efficiency and fiscal discipline. The Performance Audit Team concludes that while Project E successfully achieved its objectives, continued assessments and structured governance enhancements will further optimize institutional development and service delivery.

AFTER REHABILITATION



4.1.6 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT F-REHABILITATION OF SOME STRUCTURES GOVERNMENT SCIENCE COLLEGE BASAURA

The Performance Audit Team assessed the renovation and rehabilitation of Government Science College Basaura, a critical infrastructure project aimed at restoring and upgrading essential school facilities. Before the intervention, the deterioration of classrooms, student hostels, laboratory, Bed & Mattress and Multipurpose Hall posed significant challenges to learning accessibility, student welfare, and institutional security. The contract, awarded to IDNAS Investment, was valued at N406,091,220.89, covering the refurbishment of classrooms, student hostels, laboratory, Bed & Mattress and Multipurpose Hall and the construction of a protective perimeter wall, aligning with Kebbi State's commitment to safe, inclusive, and equitable education. The audit evaluated the

effectiveness of the renovations, efficiency in project execution, and financial prudence to ensure value for money.

Audit Objective Assessment

The Performance Audit Team assessed the renovation project's effectiveness, efficiency, and economy, while ensuring policy compliance, gender sensitivity, and safe school practices.

- 1. Effectiveness:** The renovations successfully enhanced educational infrastructure, ensuring that students and staff benefit from improved safety, usability, and accessibility. The rehabilitation of classrooms and hostels, alongside the construction of a reinforced perimeter fence, aligns with safe school policy standards, reinforcing institutional security while creating a structured learning space that encourages academic engagement.
- 2. Efficiency:** The audit examined whether procurement and project execution processes were conducted in a streamlined, resource-optimal manner, minimizing delays and inefficiencies. Project implementation followed structured workflows, and despite minor administrative hurdles, the audit confirmed adherence to technical and operational standards, ensuring on-time project completion.
- 3. Economy (Value for Money):** A financial review verified that the N406,091,220.89, allocated for the project was competitively priced, aligning with market rates for similar renovations. Material and labor cost assessments indicated cost discipline, ensuring that funds were efficiently utilized without inflating expenses. While the procurement model ensured reasonable expenditures, further refinement of budget forecasting techniques could strengthen financial oversight in future projects.

Key Findings

The Performance Audit Team conducted a structured evaluation of Project F – Rehabilitation of GSC Basaura, assessing its effectiveness in improving service delivery, efficiency in project execution, and economy (value for money) in resource utilization. The audit also examined the project's alignment with safe school policy standards and inclusivity considerations. **Effectiveness of Renovation**

The audit confirmed that the rehabilitated classrooms, student hostels, laboratory, Bed & Mattress and Multipurpose Hall, significantly enhanced learning accessibility, student comfort, and institutional security. Stakeholder interviews with teachers, students, and

school administrators indicated a marked improvement in the usability and functionality of the renovated structures, aligning with the Safe School Policy by reinforcing institutional protection, controlled entry points, and structured learning spaces.

Additionally, the rehabilitation incorporated gender-sensitive infrastructure improvements, ensuring equitable access for female students, particularly in the upgraded hostel facilities and sanitary areas. The Physical Inspection Review confirmed that renovations addressed previously reported infrastructural defects, enhancing student safety and academic engagement.

However, while the physical improvements were well executed, the audit identified deficiencies in long-term maintenance planning, raising concerns about structural sustainability and the potential need for additional capital allocations for future repairs if a preventive maintenance framework is not adopted.

I. Efficiency in Project Implementation

The audit assessed whether the procurement process and contract execution optimized resource utilization and minimized administrative inefficiencies. The contract, valued at N406,091,220.89, was completed within the allocated timeframe, adhering to structured workflows and construction schedules. The vendor selection process followed competitive bidding principles, ensuring fairness and compliance with procurement laws.

However, a comparative analysis with similar educational infrastructure projects in Kebbi State suggested room for improvement in procurement efficiency, particularly in vendor pricing strategies and cost control mechanisms. While the project execution adhered to technical standards, the audit found that some procurement procedures lacked independent price verification, creating potential risks in cost-effectiveness assessments for future renovations.

Further, the Performance Audit Team identified minor procedural inefficiencies in progress reporting and monitoring mechanisms, highlighting the need for enhanced project oversight frameworks to track performance indicators and risk mitigation strategies more effectively.

II. Economy (Value for Money)

To determine whether the allocated funds translated into optimal output, the audit conducted a financial and market price benchmarking analysis:

- The total contract sum of N406,091,220.89, was evaluated against similar rehabilitation projects, confirming alignment with market pricing benchmarks for educational infrastructure refurbishment.

- Material cost validation showed reasonable expenditures for construction inputs, including blockwork, roofing, electrical fittings, painting, and plumbing, with no signs of excessive cost inflation.
- Labor and logistical costs were proportionate to the scale of the project, ensuring that funds were efficiently allocated without wasteful spending.
- Procurement pricing structures, while generally competitive, revealed margins for optimization through Independent Price Verification (IPV) and enhanced supplier negotiations, which could further strengthen financial prudence in future projects.

Despite demonstrating overall cost discipline, the audit recommends refining budget forecasting techniques, integrating risk-based financial planning to mitigate unexpected cost escalations in similar infrastructure projects.

Areas for Improvement

To ensure the long-term sustainability of GSC Basaura renovated infrastructure, the audit recommends implementing a preventive maintenance framework that will preserve structural integrity, reduce future repair costs, and extend the usability of rehabilitated classrooms, student hostels, laboratory, Bed & Mattress and Multipurpose Hall. Additionally, improving budget forecasting techniques will strengthen financial oversight, allowing for better cost prediction and risk mitigation, ensuring that similar projects remain cost-effective and aligned with fiscal planning objectives.

Furthermore, optimizing procurement price verification through Independent Price Verification (IPV) and enhanced supplier negotiations will help reduce unnecessary expenditures while maintaining competitive vendor pricing. The audit also underscores the importance of continuous assessments of safe school compliance and gender-inclusive infrastructure planning, ensuring that students, particularly female students—benefit from equitable access, secure learning environments, and adequate sanitation facilities.

Summary Conclusion of Project F Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of GSC Basaura, has substantially improved educational infrastructure, strengthened institutional security, and enhanced student accessibility. The upgraded classrooms, student hostels, laboratory, Bed & Mattress and Multipurpose Hall, and perimeter fencing, as evidenced in the images provided in this report, demonstrate the effective transformation of previously deteriorated structures into fully operational learning spaces. The rehabilitated hostels now provide safer and more conducive accommodation for students, while the structurally reinforced perimeter fencing aligns with Safe School Policy standards, ensuring greater protection and controlled access to school facilities. These improvements support student well-being, foster academic engagement, and reinforce gender inclusivity, particularly in sanitation and hostel access for female students.

From an efficiency and financial perspective, the audit verified that N406,091,220.89 contract sum was aligned with market standards for educational infrastructure projects, ensuring value for money. The images document the quality of rehabilitation work, reinforcing the audit's validation of engineering compliance and material standards. However, the audit recommends further strengthening preventive maintenance policies to ensure long-term sustainability of the renovated structures, avoiding premature deterioration. Additionally, refining budget forecasting models and procurement price verification mechanisms will optimize future projects, ensuring cost-efficiency and fiscal discipline. The Performance Audit Team concludes that while Project F successfully achieved its objectives, continued assessments and structured governance enhancements will further optimize institutional development and service delivery.

BEFORE REHABILITATION



AFTER REHABILITATION



4.1.7 PERFORMANCE AUDIT REPORT FOR PROJECT G: REHABILITATION OF MODEL PRIMARY SCHOOL, DIGGI

Project Overview

The Performance Audit Team, in alignment with Kebbi State commitment to public accountability, conducted an assessment of the renovation and rehabilitation of Model Primary School Diggi. This audit aimed to evaluate the effectiveness of the renovations in improving learning conditions, the efficiency of project implementation, and the economy (value for money) in resource utilization.

The project involved the rehabilitation of the Administration Block, 16 No. Classrooms, Wall Fence and Motorized Borehole which had suffered significant deterioration, negatively impacting educational service delivery. The contract, awarded to Namashaya & Son Nig Ltd at N238,191,294.91, sought to create a conducive learning environment, improve school infrastructure, and enhance operational effectiveness.

Audit Objective Assessment

The Performance Audit Team conducted a systematic evaluation of the project based on the following key performance criteria:

- IV. **Effectiveness:** The audit examined whether the renovation objectives were achieved and whether the infrastructure improvements directly enhanced service delivery in the school. The findings confirmed that the rehabilitation of the 8No Administration Block, 16NO. Classrooms, Wall Fence and Motorized Borehole successfully addressed pre-existing structural deficiencies, creating a safer, more conducive learning environment for students and staff.
- V. **Efficiency:** The audit assessed whether the procurement processes and project execution were streamlined, ensuring optimal use of resources, time, and manpower. The team found that the project was completed within the stipulated timeframe, minimizing administrative delays, while the construction met engineering standards without unnecessary cost escalations.
- VI. **Economy (Value for Money):** A review of financial management practices confirmed that funds were appropriately allocated, with expenditures aligned with prevailing market prices. Comparative analysis with similar renovation projects indicated cost-effectiveness, reinforcing that the state achieved maximum benefit relative to investment.

Key Findings from Project G Performance Audit.

The Performance Audit Team identified both strengths and areas for improvement in project execution, focusing on the three core elements of performance auditing—Effectiveness, Efficiency, and Economy (Value for Money).

1. Effectiveness of Renovation

The audit confirmed that the rehabilitated facilities—including the 8No Administration Block, 16NO. Classrooms, Wall Fence and Motorized Borehole —now meet operational needs, improving accessibility, safety, and usability. Stakeholder engagement with school administrators, staff, and students indicated a notable enhancement in the learning environment, contributing to higher student satisfaction and engagement.

While the project fulfilled its intended objectives, the audit observed gaps in long-term maintenance planning, raising concerns about structural durability and sustainability. Without a structured maintenance framework, the risk of premature infrastructure deterioration increases, potentially requiring further capital injections in the near future.

2. Efficiency in Project Implementation

The audit examined whether the procurement process and project execution were efficiently managed, ensuring optimal use of time, resources, and human capital. The renovation, awarded for N238,191,294.91, was delivered within the stipulated timeframe, demonstrating adherence to construction schedules and limiting administrative delays.

Comparative analysis with similar educational infrastructure projects suggests that the completion timeframe was within industry norms; however, areas such as vendor selection and contract performance monitoring could be further refined to ensure greater process efficiency. The audit also identified opportunities for reducing logistical redundancies, particularly in procurement workflows that could benefit from enhanced oversight mechanisms.

3. Economic Use of Resources (Value for Money)

To assess whether the allocated funds translated into optimal output, the audit conducted a cost-effectiveness analysis using market benchmarking techniques.

- The total contract sum of N238,191,294.91 was evaluated against prevailing market rates for similar renovation projects in comparable institutions. The audit established that construction costs per unit structure aligned with industry standards, reinforcing those financial resources were deployed effectively.
- Material cost validation revealed no significant cost inflation, suggesting that procurement expenditures corresponded with standard price benchmarks.
- Labor and operational overhead costs were deemed reasonable relative to the scale and complexity of the renovation, ensuring that the project maintained cost discipline without compromising quality output.
- The audit verified that vendor pricing structures followed competitive procurement principles, limiting financial inefficiencies. However, opportunities remain for enhancing price negotiation strategies, particularly through Independent Price Verification (IPV) to further optimize cost efficiency.

While the project achieved economic utility, there is room for improving budget forecasting, ensuring that future educational infrastructure projects incorporate more rigorous financial modeling to minimize unexpected cost escalations.

Supporting Evidence and Validation

To ensure audit reliability and transparency, the Performance Audit Team conducted:

- **Documentary Reviews:** Analysis of procurement records, contracts, budget allocations, and spending reports to verify financial integrity and compliance.
- **Stakeholder Consultations:** Interviews with school administrators, teachers, students, and community members provided insights on service delivery improvements following the renovation.
- **Physical Inspections:** Direct evaluations of the renovated facilities confirmed compliance with specifications, validating project effectiveness and operational feasibility.

Summary Conclusion of Project ‘G’ Performance Audit

The Performance Audit Team confirms that the renovation and rehabilitation of Model Primary School Diggi, has significantly improved educational infrastructure, achieving its intended objectives of creating a conducive, secure, and inclusive learning environment. The audit validated that the refurbished Administration Block, 16 No. Classrooms, Wall Fence and Motorized Borehole are fully operational and accessible, enhancing student well-being, academic engagement, and institutional functionality. The renovations reflect adherence to the Safe School Policy, ensuring that students have a protected learning space, structurally reinforced facilities, and adequate security measures integrated into the school's infrastructure.

Furthermore, the audit assessed gender and social inclusion considerations, finding that the rehabilitated student hostels and toilet facilities provide equitable access to all students, including provisions that improve safety and hygiene standards for female students. The project aligns with best practices in educational equity, ensuring that students from marginalized backgrounds, including those in rural communities, benefit from improved school conditions. In terms of implementation, the audit confirmed that procurement processes were structured efficiently, with minimal delays and adherence to technical standards. However, gaps in long-term maintenance planning were noted, underscoring the need for a preventive asset management strategy to sustain structural integrity and usability over time.

From an economic perspective, the audit verified that budget allocations were effectively utilized, with expenditures aligned with market pricing for similar renovation projects, ensuring value for money. The competitive bidding process optimized cost efficiency, while procurement frameworks followed regulatory standards, reinforcing financial accountability. Despite fiscal prudence in project execution, opportunities remain for refining budget forecasting techniques, strengthening vendor oversight, and ensuring future project sustainability through enhanced monitoring mechanisms. The Performance Audit Team concludes that Project G successfully met its objectives, but recommends

structured post-renovation assessments, increased stakeholder engagement, and systematic governance enhancements to further improve school security, equity in education, and infrastructure sustainability.

BEFORE REHABILITATION



AFTER REHABILITATION



4.1.8 PERFORMANCE AUDIT OF BASIC EDUCATION PROJECT H – STATE WIDE PURCHASE OF SECONDARY SCHOOL FURNITURE.

Effectiveness The effective management of school facilities is a critical factor influencing teaching and learning outcomes, particularly in senior secondary schools

Considerations for State wide School Furniture Procurement:

- **Essential Furniture Items:**
 - **Desks and Chairs:** Ergonomic,, appropriately sized for secondary (JSS/SSS) students, and durable.
 - **Specialized Furniture:** Tables for group work, easels, and teacher workstations.
 - **Budgeting:** ₦1,400,000,000.00. Contract to Pro COMM ltd
- **Impact on Education:** Well-designed furniture is crucial for reducing physical fatigue and improving focus during lessons.







PERFORMANCE AUDIT OF MINISTRY OF HEALTH PROJECT

4.1.9 PERFORMANCE AUDIT OF MINISTRY OF HEALTH PROJECT I – RENOVATION AND PROCUREMENT EQUIPMENT OF GENERAL HOSPITAL DIRIN DAJI

Project Overview

The Performance Audit Team conducted an evaluation of the renovation and procurement of equipment for General Hospital Dirin Daji, a critical intervention aimed at strengthening healthcare infrastructure and specialized medical services for female patients in Kebbi State. At the project's inception, the hospital lacked adequate facilities and surgical wards, limiting access to essential health services for women in the region.

This initiative was part of Kebbi State broader healthcare modernization strategy, particularly targeting rural healthcare accessibility. The project was divided into two major contracts, with WASTECH Engineering Services Ltd handling renovation works at a budgeted cost of N555,437,625.78. The audit assessed the project's effectiveness, efficiency, and economy (value for money) while ensuring compliance with healthcare regulations and inclusion considerations.

Audit Objective Assessment

The Performance Audit Team conducted an extensive evaluation focusing on the project's impact, financial prudence, and execution efficiency.

1. Effectiveness – The audit confirmed that the renovated Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, Housing Unit, water Borehole, Mosques and wall fencer now meet contemporary medical standards, significantly enhancing service delivery capacity for female patients. The introduction of specialized surgical units aligns with policy objectives to expand healthcare access to underserved populations.
2. Efficiency – The audit examined whether the procurement and implementation processes minimized waste, delays, and inefficiencies. The structured workflows and competitive bidding process ensured timely project completion, although areas such as vendor coordination and equipment integration require additional oversight measures to maximize service delivery outcomes.
3. Economy (Value for Money) – A financial review determined that budget allocations aligned with standard market pricing, confirming cost-effectiveness in procurement decisions. However, the audit identified opportunities for optimizing future equipment acquisition strategies, particularly by strengthening supplier negotiations and benchmarking against industry standards.

Key Findings

The Performance Audit Team identified several strengths and areas requiring procedural refinement:

I. Effectiveness of Renovation

The completed renovations successfully addressed the hospital's infrastructural deficiencies, significantly improving operational efficiency and service accessibility. Physical inspections verified that the Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, Housing Unit, water Borehole, Mosques and wall fencer are now fully functional, supporting a wider range of specialized medical procedures. However, post-renovation equipment integration challenges were noted, emphasizing the need for better coordination between infrastructure and medical equipment procurement teams.

II. Efficiency in Project Implementation

The audit established that procurement and contracting followed regulatory requirements, ensuring fair competition and adherence to public sector procurement laws. Despite the timely execution, minor inefficiencies in inventory management and equipment deployment were observed, requiring a more structured approach to asset utilization tracking and facility readiness assessments.

III. Economy (Value for Money)

- The total budgeted cost of N555,437,625.78 for renovation was evaluated against health sector infrastructure benchmarks, confirming alignment with market pricing.
- Material and labor costs adhered to industry standards, ensuring that construction quality matched intended specifications without unjustified financial escalations.
- Procurement pricing structures, while largely competitive, revealed potential areas for optimization in future medical equipment acquisitions, particularly through leveraging supplier networks and enhancing negotiation practices.

Supporting Evidence and Validation

To ensure audit reliability, the Performance Audit Team conducted:

- Document Reviews – Analyzed procurement records, contracts, and financial reports to verify funding integrity and compliance.
- Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements and healthcare accessibility post-renovation.

- Physical Inspections – Verified infrastructure upgrades and equipment installations, ensuring that all enhancements met technical specifications and usability requirements.

Conclusion and Recommendations

The Performance Audit Team confirms that the renovation and procurement of equipment for General Hospital Dirin Daji has significantly improved healthcare service delivery, institutional capacity, and accessibility for female patients. The accompanying project images demonstrate the successful transformation of the hospital's medical facilities, reinforcing the audit's validation of engineering compliance and service readiness. However, while infrastructure renovations have met intended objectives, enhanced monitoring frameworks are required to ensure effective equipment deployment and operational optimization.

From a financial perspective, the audit verified that the allocated funds were utilized efficiently, with expenditures aligned with industry benchmarks. However, areas such as future budget forecasting models, procurement transparency, and post-renovation assessments require further enhancement to ensure long-term service sustainability. The Performance Audit Team concludes that while Project I successfully achieved its objectives, structured equipment integration strategies, continuous operational oversight, and strengthened supplier negotiations will further optimize healthcare modernization and service expansion in Kebbi State.

AFTER RENOVATION



4.2.0 PERFORMANCE AUDIT OF MINISTRY OF HEALTH PROJECT J – RENOVATION AND PROCUREMENT EQUIPMENT OF GENERAL HOSPITAL KAMBAZA

Project Overview

The Performance Audit Team conducted an evaluation of the renovation and procurement of equipment for General Hospital Kambaza, a critical intervention aimed at strengthening healthcare infrastructure and specialized medical services for female patients in Kebbi State. At the project's inception, the hospital lacked adequate facilities and surgical wards, limiting access to essential health services for women in the region.

This initiative was part of Kebbi State broader healthcare modernization strategy, particularly targeting rural healthcare accessibility. The project was divided into two major contracts, with Akamanta Nigeria Ltd handling renovation works at a budgeted cost of N289,104,963.89

The audit assessed the project's effectiveness, efficiency, and economy (value for money) while ensuring compliance with healthcare regulations and inclusion considerations.

Audit Objective Assessment

The Performance Audit Team conducted an extensive evaluation focusing on the project's impact, financial prudence, and execution efficiency.

4. Effectiveness – The audit confirmed that the renovated Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, and wall fencer now meet contemporary medical standards, significantly enhancing service delivery capacity for female patients. The introduction of specialized surgical units aligns with policy objectives to expand healthcare access to underserved populations.
5. Efficiency – The audit examined whether the procurement and implementation processes minimized waste, delays, and inefficiencies. The structured workflows and competitive bidding process ensured timely project completion, although areas such as vendor coordination and equipment integration require additional oversight measures to maximize service delivery outcomes.
6. Economy (Value for Money) – A financial review determined that budget allocations aligned with standard market pricing, confirming cost-effectiveness in procurement decisions. However, the audit identified opportunities for optimizing future equipment acquisition strategies, particularly by strengthening supplier negotiations and benchmarking against industry standards.

Key Findings

The Performance Audit Team identified several strengths and areas requiring procedural refinement:

IV. Effectiveness of Renovation

The completed renovations successfully addressed the hospital's infrastructural deficiencies, significantly improving operational efficiency and service accessibility. Physical inspections verified that the Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, and wall fencer are now fully functional, supporting a wider range of specialized medical procedures. However, post-renovation equipment integration challenges were noted, emphasizing the need for better coordination between infrastructure and medical equipment procurement teams.

V. Efficiency in Project Implementation

The audit established that procurement and contracting followed regulatory requirements, ensuring fair competition and adherence to public sector procurement laws. Despite the timely execution, minor inefficiencies in inventory management and equipment deployment were observed, requiring a more structured approach to asset utilization tracking and facility readiness assessments.

VI. Economy (Value for Money)

- The total budgeted cost of N289,104,963.89 for renovation was evaluated against health sector infrastructure benchmarks, confirming alignment with market pricing.
- Material and labor costs adhered to industry standards, ensuring that construction quality matched intended specifications without unjustified financial escalations.
- Procurement pricing structures, while largely competitive, revealed potential areas for optimization in future medical equipment acquisitions, particularly through leveraging supplier networks and enhancing negotiation practices.

Supporting Evidence and Validation

To ensure audit reliability, the Performance Audit Team conducted:

- Document Reviews – Analyzed procurement records, contracts, and financial reports to verify funding integrity and compliance.
- Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements and healthcare accessibility post-renovation.
- Physical Inspections – Verified infrastructure upgrades and equipment installations, ensuring that all enhancements met technical specifications and usability requirements.

Conclusion and Recommendations

The Performance Audit Team confirms that the renovation and procurement of equipment for General Hospital Kambaza has significantly improved healthcare service delivery, institutional capacity, and accessibility for female patients. The accompanying project images demonstrate the successful transformation of the hospital's medical facilities, reinforcing the audit's validation of engineering compliance and service readiness. However, while infrastructure renovations have met intended objectives, enhanced monitoring frameworks are required to ensure effective equipment deployment and operational optimization.

From a financial perspective, the audit verified that the allocated funds were utilized efficiently, with expenditures aligned with industry benchmarks. However, areas such as future budget forecasting models, procurement transparency, and post-renovation assessments require further enhancement to ensure long-term service sustainability. The Performance Audit Team concludes that while Project J successfully achieved its objectives, structured equipment integration strategies, continuous operational oversight, and strengthened supplier negotiations will further optimize healthcare modernization and service expansion in Kebbi State.

AFTER RENOVATION



4.2.1 PERFORMANCE AUDIT OF MINISTRY OF HEALTH PROJECT K – RENOVATION AND PROCUREMENT EQUIPMENT OF GENERAL HOSPITAL KAMBA

Project Overview

The Performance Audit Team conducted an evaluation of the renovation and procurement of equipment for General Hospital Kamba, a critical intervention aimed at

strengthening healthcare infrastructure and specialized medical services for female patients in Kebbi State. At the project's inception, the hospital lacked adequate facilities and surgical wards, limiting access to essential health services for women in the region.

This initiative was part of Kebbi State broader healthcare modernization strategy, particularly targeting rural healthcare accessibility. The project was divided into two major contracts, with Korama venture Nigeria Ltd handling renovation works at a budgeted cost of N688,089,675.61

The audit assessed the project's effectiveness, efficiency, and economy (value for money) while ensuring compliance with healthcare regulations and inclusion considerations.

Audit Objective Assessment

The Performance Audit Team conducted an extensive evaluation focusing on the project's impact, financial prudence, and execution efficiency.

7. Effectiveness – The audit confirmed that the renovated Administration Block, Pediatric Ward, Male /Female Ward, Surgical Ward, Housing Unit, water Borehole, Mosques and wall fencer now meet contemporary medical standards, significantly enhancing service delivery capacity for female patients. The introduction of specialized surgical units aligns with policy objectives to expand healthcare access to underserved populations.
8. Efficiency – The audit examined whether the procurement and implementation processes minimized waste, delays, and inefficiencies. The structured workflows and competitive bidding process ensured timely project completion, although areas such as vendor coordination and equipment integration require additional oversight measures to maximize service delivery outcomes.
9. Economy (Value for Money) – A financial review determined that budget allocations aligned with standard market pricing, confirming cost-effectiveness in procurement decisions. However, the audit identified opportunities for optimizing future equipment acquisition strategies, particularly by strengthening supplier negotiations and benchmarking against industry standards.

Key Findings

The Performance Audit Team identified several strengths and areas requiring procedural refinement:

VII. Effectiveness of Renovation

The completed renovations successfully addressed the hospital's infrastructural deficiencies, significantly improving operational efficiency and service accessibility. Physical inspections verified that the Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, Housing Unit, water Borehole, Mosques and wall fencer are now

fully functional, supporting a wider range of specialized medical procedures. However, post-renovation equipment integration challenges were noted, emphasizing the need for better coordination between infrastructure and medical equipment procurement teams.

VIII. Efficiency in Project Implementation

The audit established that procurement and contracting followed regulatory requirements, ensuring fair competition and adherence to public sector procurement laws. Despite the timely execution, minor inefficiencies in inventory management and equipment deployment were observed, requiring a more structured approach to asset utilization tracking and facility readiness assessments.

IX. Economy (Value for Money)

- The total budgeted cost of N688,089,675.61 for renovation was evaluated against health sector infrastructure benchmarks, confirming alignment with market pricing.
- Material and labor costs adhered to industry standards, ensuring that construction quality matched intended specifications without unjustified financial escalations.
- Procurement pricing structures, while largely competitive, revealed potential areas for optimization in future medical equipment acquisitions, particularly through leveraging supplier networks and enhancing negotiation practices.

Supporting Evidence and Validation

To ensure audit reliability, the Performance Audit Team conducted:

- Document Reviews – Analyzed procurement records, contracts, and financial reports to verify funding integrity and compliance.
- Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements and healthcare accessibility post-renovation.
- Physical Inspections – Verified infrastructure upgrades and equipment installations, ensuring that all enhancements met technical specifications and usability requirements.

Conclusion and Recommendations

The Performance Audit Team confirms that the renovation and procurement of equipment for General Hospital Kamba has significantly improved healthcare service delivery, institutional capacity, and accessibility for female patients. The accompanying project images demonstrate the successful transformation of the hospital's medical facilities, reinforcing the audit's validation of engineering compliance and service readiness. However, while infrastructure renovations have met intended objectives, enhanced monitoring frameworks are required to ensure effective equipment deployment and operational optimization.

From a financial perspective, the audit verified that the allocated funds were utilized efficiently, with expenditures aligned with industry benchmarks. However, areas such as future budget forecasting models, procurement transparency, and post-renovation assessments require further enhancement to ensure long-term service sustainability. The Performance Audit Team concludes that while Project K successfully achieved its objectives, structured equipment integration strategies, continuous operational oversight, and strengthened supplier negotiations will further optimize healthcare modernization and service expansion in Kebbi State.

BEFORE RENOVATION



AFTER RENOVATION



4.2.2 PERFORMANCE AUDIT OF MINISTRY OF HEALTH PROJECT L – RENOVATION AND PROCUREMENT EQUIPMENT OF GENERAL HOSPITAL KOKO

Project Overview

The Performance Audit Team conducted an evaluation of the renovation and procurement of equipment for General Hospital Koko, a critical intervention aimed at strengthening healthcare infrastructure and specialized medical services for female patients in Kebbi State. At the project's inception, the hospital lacked adequate facilities and surgical wards, limiting access to essential health services for women in the region.

This initiative was part of Kebbi State broader healthcare modernization strategy, particularly targeting rural healthcare accessibility. The project was divided into two major contracts, with Benzan Grand Service Nigeria Ltd handling renovation works at a budgeted cost of N730,560,332.90

The audit assessed the project's effectiveness, efficiency, and economy (value for money) while ensuring compliance with healthcare regulations and inclusion considerations.

Audit Objective Assessment

The Performance Audit Team conducted an extensive evaluation focusing on the project's impact, financial prudence, and execution efficiency.

10. Effectiveness – The audit confirmed that the renovated Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, and wall fencer now meet contemporary medical standards, significantly enhancing service delivery capacity for female patients. The introduction of specialized surgical units aligns with policy objectives to expand healthcare access to underserved populations.
11. Efficiency – The audit examined whether the procurement and implementation processes minimized waste, delays, and inefficiencies. The structured workflows and competitive bidding process ensured timely project completion, although areas such as vendor coordination and equipment integration require additional oversight measures to maximize service delivery outcomes.
12. Economy (Value for Money) – A financial review determined that budget allocations aligned with standard market pricing, confirming cost-effectiveness in procurement decisions. However, the audit identified opportunities for optimizing future equipment acquisition strategies, particularly by strengthening supplier negotiations and benchmarking against industry standards.

Key Findings

The Performance Audit Team identified several strengths and areas requiring procedural refinement:

X. Effectiveness of Renovation

The completed renovations successfully addressed the hospital's infrastructural deficiencies, significantly improving operational efficiency and service accessibility. Physical inspections verified that the Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, and wall fencer are now fully functional, supporting a wider range of specialized medical procedures. However, post-renovation equipment integration challenges were noted, emphasizing the need for better coordination between infrastructure and medical equipment procurement teams.

XI. Efficiency in Project Implementation

The audit established that procurement and contracting followed regulatory requirements, ensuring fair competition and adherence to public sector procurement laws. Despite the timely execution, minor inefficiencies in inventory management and equipment deployment were observed, requiring a more structured approach to asset utilization tracking and facility readiness assessments.

XII. Economy (Value for Money)

- The total budgeted cost of N730,560,332.90 for renovation was evaluated against health sector infrastructure benchmarks, confirming alignment with market pricing.
- Material and labor costs adhered to industry standards, ensuring that construction quality matched intended specifications without unjustified financial escalations.
- Procurement pricing structures, while largely competitive, revealed potential areas for optimization in future medical equipment acquisitions, particularly through leveraging supplier networks and enhancing negotiation practices.

Supporting Evidence and Validation

To ensure audit reliability, the Performance Audit Team conducted:

- Document Reviews – Analyzed procurement records, contracts, and financial reports to verify funding integrity and compliance.
- Stakeholder Consultations – Engaged hospital administrators, medical staff, and patients to assess service delivery improvements and healthcare accessibility post-renovation.
- Physical Inspections – Verified infrastructure upgrades and equipment installations, ensuring that all enhancements met technical specifications and usability requirements.

Conclusion and Recommendations

The Performance Audit Team confirms that the renovation and procurement of equipment for General Hospital Koko has significantly improved healthcare service delivery, institutional capacity, and accessibility for female patients. The accompanying project images demonstrate the successful transformation of the hospital's medical facilities, reinforcing the audit's validation of engineering compliance and service readiness. However, while infrastructure renovations have met intended objectives, enhanced monitoring frameworks are required to ensure effective equipment deployment and operational optimization.

From a financial perspective, the audit verified that the allocated funds were utilized efficiently, with expenditures aligned with industry benchmarks. However, areas such as future budget forecasting models, procurement transparency, and post-renovation assessments require further enhancement to ensure long-term service sustainability. The Performance Audit Team concludes that while Project L successfully achieved its objectives, structured equipment integration strategies, continuous operational oversight, and strengthened supplier negotiations will further optimize healthcare modernization and service expansion in Kebbi State.

AFTER RENOVATION



PART V **NOTES TO THE FINANCIAL STATEMENTS**

Note 1

GROSS STATUTORY ALLOCATION

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
		N			N	N		N	
1	JANUARY	4,861,275,235.35	0.00	4,861,275,235.35	2,368,402,578.40	613,338,944.00	1,755,063,634.40	(2,492,872,656.95)	48.72
2	FEBRUARY	4,861,275,235.35	0.00	4,861,275,235.35	4,853,075,524.24	593,447,201.28	4,259,628,322.96	(8,199,711.11)	99.83
3	MARCH	4,861,275,235.35	0.00	4,861,275,235.35	5,172,990,332.39	602,033,488.93	4,570,956,843.46	311,715,097.04	106.41
4	APRIL	4,861,275,235.35	0.00	4,861,275,235.35	5,967,055,010.53	623,396,013.00	5,343,658,997.53	1,105,779,775.18	122.75
5	MAY	4,861,275,235.35	0.00	4,861,275,235.35	6,091,663,438.51	626,721,038.26	5,464,942,400.25	1,230,388,203.16	125.31
6	JUNE	4,861,275,235.35	0.00	4,861,275,235.35	5,557,933,419.27	612,302,146.06	4,945,631,273.21	696,658,183.92	114.33
7	JULY	4,861,275,235.35	0.00	4,861,275,235.35	6,701,067,184.17	643,069,943.34	6,057,997,240.83	1,839,791,948.82	137.85
8	AUGUST	4,861,275,235.35	0.00	4,861,275,235.35	8,669,204,279.76	662,625,107.48	8,006,579,172.28	3,807,929,044.41	178.33
9	SEPTEMBER	4,861,275,235.35	0.00	4,861,275,235.35	9,667,133,333.85	689,479,672.83	8,977,653,661.02	4,805,858,098.50	198.86
10	OCTOBER	4,861,275,235.35	0.00	4,861,275,235.35	8,215,367,101.12	650,324,216.92	7,565,042,884.20	3,354,091,865.77	169.00
11	NOVEMBER	4,861,275,235.35	0.00	4,861,275,235.35	9,190,012,860.35	709,550,850.01	8,480,462,010.34	4,328,737,625.00	189.05
12	DECEMBER	4,861,275,235.35	0.00	4,861,275,235.35	9,439,377,274.17	650,270,250.38	8,789,107,023.79	4,578,102,038.82	194.17
	TOTAL	58,335,302,824.20	0.00	58,335,302,824.20	81,893,282,336.76	7,676,558,872.49	74,216,723,464.27	23,557,979,512.56	140.38

Note 2

DETAILS OF VALUE ADDED TAX RECEIPT

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	
1	JANUARY	7,282,520,199.49	0.00	7,282,520,199.49	6,430,848,040.26	851,672,159.23	88.31
2	FEBRUARY	7,282,520,199.49	0.00	7,282,520,199.49	7,767,872,590.59	(485,352,391.10)	106.66
3	MARCH	7,282,520,199.49	0.00	7,282,520,199.49	6,605,464,723.79	677,055,475.70	90.70
4	APRIL	7,282,520,199.49	0.00	7,282,520,199.49	6,377,119,353.67	905,400,845.82	87.57
5	MAY	7,282,520,199.50	0.00	7,282,520,199.50	6,542,716,640.29	739,803,559.21	89.84
6	JUNE	7,282,520,199.50	0.00	7,282,520,199.50	7,454,302,727.75	(171,782,528.25)	102.36
7	JULY	7,282,520,199.50	0.00	7,282,520,199.50	6,682,717,295.74	599,802,903.76	91.76
8	AUGUST	7,282,520,199.49	0.00	7,282,520,199.49	6,907,306,478.30	375,213,721.19	94.85
9	SEPTEMBER	7,282,520,199.49	0.00	7,282,520,199.49	7,185,176,835.52	97,343,363.97	98.66
10	OCTOBER	7,282,520,199.49	0.00	7,282,520,199.49	8,849,051,253.41	(1,566,531,053.92)	121.51
11	NOVEMBER	7,282,520,199.49	0.00	7,282,520,199.49	7,311,563,337.34	(29,043,137.85)	100.40
12	DECEMBER	7,282,520,199.49	0.00	7,282,520,199.49	5,312,439,030.52	1,970,081,168.97	72.95
	TOTAL	87,390,242,393.91	0.00	87,390,242,393.91	83,426,578,307.18	3,963,664,086.73	95.46

Note 3

DETAILS OF RECURRENT REVENUE 2025

HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMEND ED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA NCE IN %
		N	N	N	N	N	N	
120101	Taxes	7,952,096,025.07	19,998,400,000.00	0.00	19,998,400,000.00	11,031,152,717.91	(8,967,247,282.09)	55.16
120205	Fine	275,609,232.25	189,813,000.00	0.00	189,813,000.00	365,501,659.29	175,688,659.29	192.56
120204	Fees	183,739,488.16	3,571,956,684.00	0.00	3,571,956,684.00	243,667,772.86	(3,328,288,911.14)	6.82
120201	Licences	31,321,240.00	83,970,000.00	0.00	83,970,000.00	27,512,906.00	(56,457,094.00)	32.77
120207	Earning	258,600,335.85	243,800,000.00	0.00	243,800,000.00	420,629,914.10	176,829,914.10	172.53
120206	Sales	603,400,783.65	1,413,240,000.00	0.00	1,413,240,000.00	981,469,799.58	(431,770,200.42)	69.45
120208	Rent on Gov't Buildings General	194,754,405.00	39,274,000.00	0.00	39,274,000.00	1,935,971,065.59	1,896,697,065.59	4929.40
120209	Rent on Land & Others General			0.00			-	
120212	Interest Earned	1,367,735,655.18	104,400,000.00	0.00	104,400,000.00	2,048,968,292.03	1,944,568,292.03	1962.61
120211	Ivestment Income	0.00	0.00	0.00	0.00		0.00	0.00
	Sub Total	10,867,257,165.16	25,644,853,684.00	0.00	25,644,853,684.00	17,054,874,127.36	(8,589,979,556.64)	66.50
120210	Repayment General	500,069,873.69	334,400,000.00	0.00	334,400,000.00	1,625,515,016.14	1,291,115,016.14	486.10
	Sub Total	500,069,873.69	334,400,000.00	0.00	334,400,000.00	1,625,515,016.14	1,291,115,016.14	486.10
120213	Re-Imbursement General	500,069,873.69	500,000.00	0.00	500,000.00	0.00	(500,000.00)	0.00
	Sub Total	500,069,873.69	500,000.00	0.00	500,000.00	0.00	(500,000.00)	0.00
	Total Revenue	11,367,327,038.85	25,979,753,684.00	0.00	25,979,753,684.00	18,680,389,143.50	(7,299,364,540.50)	71.90
	Local Government Revenue	3,408,397,831.46				4,942,176,855.61		
	TOTAL REVENUE FOR THE YEAR	14,775,724,870.31				23,622,565,999.11		

Note 4

OFFICE OF THE ACCOUNTANT GENERAL OTHER FAAC TRANSFERS ELECTRONIC MONEY TRANSFER (EMT)

S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N		
1	January	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	341,714,166.03	(4,041,707,715.83)	7.80
2	February	Electronic Money Transfer (EMT)/Augmentation	4,383,421,881.86	0.00	4,383,421,881.86	224,686,496.94	(4,158,735,384.92)	5.13
3	March	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	378,146,413.78	(4,005,275,468.08)	8.63
4	April	Electronic Money Transfer (EMT)	4,383,421,881.89	0.00	4,383,421,881.89	270,982,296.66	(4,112,439,585.23)	6.18
5	May	Non Oil Excess Account/Electronic Money Transfer (EMT)	4,383,421,881.89	0.00	4,383,421,881.89	422,212,460.24	(3,961,209,421.65)	9.63
6	June	Electronic Money Transfer (EMT)	4,383,421,881.89	0.00	4,383,421,881.89	299,547,833.57	(4,083,874,048.32)	6.83
7	July	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	316,584,043.66	(4,066,837,838.20)	7.22
8	August	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	405,371,044.28	(3,978,050,837.58)	9.25
9	September	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	347,767,254.98	(4,035,654,626.88)	7.93
10	October	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	548,957,587.26	(3,834,464,294.60)	12.52
11	November	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	512,234,033.52	(3,871,187,848.34)	11.69
12	December	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	425,344,447.20	(3,958,077,434.66)	9.70
	TOTAL		52,601,062,582.41	0.00	52,601,062,582.41	4,493,548,078.12	(48,107,514,504.29)	8.54

Note 5

HOPE GOV. DISCLOSURE

PEF SUMMARY													
S/N	MDAs	YEAR	2025							2024			
		Budget code	Budget code					Budget code		Budget code			
		Expenditure	Budget Personnel Cost	Actual Personnel cost	Expenditure	Budget Other recurrent cost	Actual Other recurrent cost	Total	Expenditure	Budget Personnel Cost	Actual Personnel cost	Expenditure	Budget Other recurrent cost
			N	N		N	N	N		N	N		N
1	Ministry Of Finance	2102201	13,369,779,172.23	6,436,131,015.31	220205 (Training) 220207 (Consulting & Professional Services)	40,000,000 60,000,000	0.00	6,436,131,015.31	2102201	10,105,064,271.60	9,045,779,668.17	220205 (Training) 220207 (Consulting & Professional Services)	10,000,000 15,000,000
2	Ministry Of Budget & Economic Planning	2102201	66,450,903.28	50,352,752.44	220205 (Training) 220207 (Consulting & Professional Services)	20,000,000.00	0.00	50,352,752.44	2102201	32,612,702.00	29,833,383.00	220205 (Training) 220207 (Consulting & Professional Services)	12,000,000 0
3	Ministry Of Health	2102201	10,187,959,946.00	8,953,978,890.24	220205 (Training) 220207 (Consulting & Professional Services)	21,496,000 44,841,072	0.00	8,953,978,890.24	2102201	6,117,819,485.20	5,601,805,502.68	220205 (Training) 220207 (Consulting & Professional Services)	5,125,000.00 5,125,000.00
4	Ministry Of Education	2102201	1,834,277,623.06	1,597,521,647.14	220205 (Training) 220207 (Consulting & Professional Services)	100,000,000.00	18,880,000.00	1,616,401,647.14	2102201	843,619,427	648,000,000	220205 (Training) 220207 (Consulting & Professional Services)	5,000,000.00 0
5	Office Of The Accountant General	2102201	0.00		220205 (Training) 220207 (Consulting & Professional Services)	100,000,000 250,000,000	20,000,000 181,912,000	201,912,000.00	2102201	0	0	220205 (Training) 220207 (Consulting & Professional Services)	8,000,000 43,000,000
6	State Universal Basic Education Board (SUBEB)	2102201	3,485,104,248.12	2,946,632,904.24	220205 (Training) 220207 (Consulting & Professional Services)	25,000,000 30,000,000	23,500,000 26,000,000	2,996,132,904.24	2102201	2,401,418,719.70	1,776,468,272.48	220205 (Training) 220207 (Consulting & Professional Services)	25,000,000 30,000,000
	TOTAL		28,943,571,892.69	19,984,617,209.37		691,337,072.00	270,292,000.00	20,254,909,209.37		19,500,534,605.80	17,101,886,826.33		135,125,000.00

Note 6

DETAILS OF EXCHANGE GAIN

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	2,584,950,973.73	2,584,950,973.73
2	FEBRUARY	0.00	0.00	0.00	0.00	0.00
3	MARCH	0.00	0.00	0.00	0.00	0.00
4	APRIL	0.00	0.00	0.00	184,187,252.78	0.00
5	MAY	0.00	0.00	0.00	528,552,116.14	0.00
6	JUNE	0.00	0.00	0.00	502,704,849.58	502,704,849.58
7	JULY	0.00	0.00	0.00	263,142,262.96	263,142,262.96
8	AUGUST	0.00	0.00	0.00	268,600,533.81	268,600,533.81
9	SEPTEMBER	0.00	0.00	0.00	271,999,506.36	271,999,506.36
10	OCTOBER	0.00	0.00	0.00	0.00	0.00
11	NOVEMBER	0.00	0.00	0.00	0.00	0.00
12	DECEMBER	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	4,604,137,495.36	4,604,137,495.36

Note 7

DETAILS OF ECOLOGICAL FUND						
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		BUDGET	BUDGET			
		₦	₦	₦	₦	₦
1	JANUARY	211,271,328.01	0.00	211,271,328.01	63,819,231.15	(147,452,096.86)
2	FEBRUARY	211,271,328.01	0.00	211,271,328.01	130,771,496.16	0.00
3	MARCH	211,271,328.01	0.00	211,271,328.01	139,391,955.06	0.00
4	APRIL	211,271,328.01	0.00	211,271,328.01	160,788,907.47	0.00
5	MAY	211,271,328.02	0.00	211,271,328.02	164,146,619.60	0.00
6	JUNE	211,271,328.02	0.00	211,271,328.02	149,764,672.97	(61,506,655.05)
7	JULY	211,271,328.01	0.00	211,271,328.01	180,567,678.62	(30,703,649.39)
8	AUGUST	211,271,328.01	0.00	211,271,328.01	233,601,312.93	22,329,984.92
9	SEPTEMBER	211,271,328.01	0.00	211,271,328.01	260,491,616.78	49,220,288.77
10	OCTOBER	211,271,328.01	0.00	211,271,328.01	221,372,167.40	10,100,839.39
11	NOVEMBER	211,271,328.01	0.00	211,271,328.01	247,635,077.08	36,363,749.07
12	DECEMBER	211,271,328.01	0.00	211,271,328.01	254,354,477.45	43,083,149.44
	TOTAL	2,535,255,936.14	0.00	2,535,255,936.14	2,206,705,212.67	(328,550,723.47)

Note 8

DETAILS OF EXCHANGE FOREX EQUALIZATION						
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
2	FEBRUARY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
3	MARCH	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
4	APRIL	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
5	MAY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
6	JUNE	233,879,628.37	0.00	233,879,628.37	0.00	(233,879,628.37)
7	JULY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
8	AUGUST	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
9	SEPTEMBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
10	OCTOBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
11	NOVEMBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
12	DECEMBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
	TOTAL	2,806,555,540.00	0.00	2,806,555,540.00	0.00	(2,806,555,540.00)

Note 9

DETAILS OF SOLID MINERALS

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		N	N	N	N	N
1	JANUARY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
2	FEBRUARY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
3	MARCH	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
4	APRIL	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
5	MAY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
6	JUNE	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
7	JULY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
8	AUGUST	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
9	SEPTEMBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
10	OCTOBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
11	NOVEMBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
12	DECEMBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
	TOTAL	5,579,995,950.00	0.00	5,579,995,950.00	0.00	(5,579,995,950.00)

Note 10

DETAIL OF SALES OF GOVERNMENT ASSET (AIRPORT)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORM ANCE IN %
		N	N	N	N	N	
1	JANUARY	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
2	FEBRUARY	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
3	MARCH	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
4	APRIL	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
5	MAY	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
6	JUNE	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
7	JULY	1,318,342,300.24	0.00	1,318,342,300.24	0.00	1,318,342,300.24	0.00
8	AUGUST	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
9	SEPTEMBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
10	OCTOBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
11	NOVEMBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
12	DECEMBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
	TOTAL	15,820,107,602.00	0.00	15,820,107,602.00	0.00	15,820,107,602.00	0.00

Note 11**DETAILS OF 25% Local Govt. Contribution to Development Projects**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	1,026,705,367.31	0.00	1,026,705,367.31	1,137,164,347.76	(110,458,980.45)	110.76
2	FEBRUARY	1,026,705,367.31	0.00	1,026,705,367.31	1,311,675,256.22	(284,969,888.91)	127.76
3	MARCH	1,026,705,367.31	0.00	1,026,705,367.31	1,137,164,347.76	(110,458,980.45)	110.76
4	APRIL	1,026,705,367.31	0.00	1,026,705,367.31	1,137,164,347.76	(110,458,980.45)	110.76
5	MAY	1,026,705,367.27	0.00	1,026,705,367.27	1,258,116,159.41	(231,410,792.14)	122.54
6	JUNE	1,026,705,367.31	0.00	1,026,705,367.31	1,274,457,738.88	(247,752,371.57)	124.13
7	JULY	1,026,705,367.31	0.00	1,026,705,367.31	1,365,059,609.98	(338,354,242.67)	132.96
8	AUGUST	1,026,705,367.31	0.00	1,026,705,367.31	1,510,590,587.70	(483,885,220.39)	147.13
9	SEPTEMBER	1,026,705,367.31	0.00	1,026,705,367.31	1,550,601,700.80	(523,896,333.49)	151.03
10	OCTOBER	1,026,705,367.31	0.00	1,026,705,367.31	1,627,627,986.80	(600,922,619.49)	158.53
11	NOVEMBER	1,026,705,367.31	0.00	1,026,705,367.31	1,579,565,013.77	(552,859,646.46)	153.85
12	DECEMBER	1,026,705,367.31	0.00	1,026,705,367.31	2,180,475,271.93	(1,153,769,904.62)	212.38
	TOTAL	12,320,464,407.68	0.00	12,320,464,407.68	17,069,662,368.77	4,749,197,961.09	138.55

Note 12**DETAILS OF MISCELLANEOUS(Local Govt. Contribution to Primary Health Care Under 1 Roof)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
2	FEBRUARY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
3	MARCH	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
4	APRIL	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
5	MAY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
6	JUNE	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
7	JULY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
8	AUGUST	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
9	SEPTEMBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
10	OCTOBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
11	NOVEMBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
12	DECEMBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
	TOTAL	804,000,000.00	0.00	804,000,000.00	752,867,040.24	51,132,959.76	93.64

Note 13**CASH HELD BY MDAs**

S/NO.	NAMES	AMOUNT
		₦
1	KEBBI STATE WATER BOARD	22,520.00
2	SEMA	15,000.00
3	KUDA	35,020.00
4	LOCAL GOVT STAFF PENSION BOARD	30,200.10
5	KEBBI STATE POLYTECHNIC DAKINGARI	200,201.00
6	REB	4,350.00
7	KACHEMA	15,213.00
8	CPS YAURI	32,200.00
9	STATE INEC	2,345.00
10	MINISTRY OF WORKS	6,123.00
11	SIR YAHAYA MEMORIAL HOSPITAL	15,342.00
12	STATE AIRPORT	10,532.00
13	COE ARGUNGU	80,534.00
14	SCHOOL OF HEALTH TEACHNOLOGY JEGA	32,150.00
15	UNIVERSITY OF TECHNOLOGY ALIERO	15,233.00
	TOTAL	516,963.10

NOTE 14

DETAILS OF PERSONNEL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			N	N	N	N	N	N
	TOTAL PERSONNEL EXPENDITURE		31,274,848,078.83	58,619,561,792.41	0.00	67,417,327,990.72	57,001,434,809.51	10,415,893,181.21
010000000000	Administration Sector		2,448,328,112.26	4,277,558,630.22	0.00	4,349,450,273.56	3,393,542,801.58	955,907,471.98
011100000000	Governor's Office		85,911,501.88	402,899,489.23	0.00	433,540,900.21	153,908,505.33	279,632,394.88
011100100100	Office of the Executive Governor	15	56,952,963.80	365,163,391.13	0.00	365,163,391.13	95,110,797.32	270,052,593.81
011100100200	Office of the Deputy Governor	16	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
011101800100	Special Services Department	20	3,679,623.68	5,173,509.90	0.00	12,673,509.90	10,110,061.92	2,563,447.98
011113300100	Directorate Of Protocol	24	24,278,914.40	31,562,588.20	0.00	54,703,999.18	47,687,646.09	7,016,353.09
011200000000	State House of Assembly		589,509,423.11	912,428,540.67	0.00	912,428,540.67	672,156,424.83	240,272,115.84
011200300100	House of Assembly	25	587,591,337.58	870,401,410.89	0.00	870,401,410.89	634,610,947.43	235,790,463.46
011200400100	House of Assembly Service Commission	26	1,918,085.53	42,027,129.78	0.00	42,027,129.78	37,545,477.40	4,481,652.38
012300000000	Ministry of Information & Culture		361,466,394.71	573,538,040.92	0.00	574,788,273.28	497,075,877.13	77,712,396.15
012300100100	Ministry of Information & Culture	27	107,418,171.76	174,213,657.05	0.00	174,213,657.05	159,313,979.58	14,899,677.47
012300300100	Kebbi State Television (KBTv)	29	128,041,670.86	229,341,511.36	0.00	229,341,511.36	166,961,407.80	62,380,103.56
012300400100	Kebbi Broadcasting Corporation (KBC)	30	126,006,552.09	169,982,872.51	0.00	171,233,104.87	170,800,489.75	432,615.12
012500000000	Office of the Head of State Civil Service		247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39
012501300100	General Administration (Government House)	32	247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39
014000000000	Office of the State Auditor General		57,847,443.74	195,538,706.86	0.00	195,538,706.86	92,002,551.65	103,536,155.21
014000100100	Office of the State Auditor General	33	10,425,825.41	99,670,254.64	0.00	99,670,254.64	21,316,123.85	78,354,130.79
014000200100	Office of the Auditor General for Local Government	34	47,421,618.33	95,866,452.22	0.00	95,866,452.22	70,686,427.80	25,182,024.42
014700000000	Civil Service Commission (CSC)		7,298,450.00	60,080,006.88	0.00	60,080,006.88	40,669,247.32	19,410,759.56
014700100100	Civil Service Commission	35	7,298,450.00	60,080,006.88	0.00	60,080,006.88	40,669,247.32	19,410,759.56
014800000000	Kebbi State Independent Electoral Commission		26,492,461.19	62,127,965.20	0.00	62,127,965.20	30,133,371.11	31,994,594.09
014800100100	Kebbi State Independent Electoral Commission (INEC)	36	26,492,461.19	62,127,965.20	0.00	62,127,965.20	30,133,371.11	31,994,594.09
014900000000	Local Government Service Commission		38,583,811.32	60,540,857.86	0.00	60,540,857.86	45,645,088.42	14,895,769.44
014900100100	Local Government Service Commission	37	35,816,685.48	56,098,858.36	0.00	56,098,858.36	41,659,783.80	14,439,074.56
014900200100	Local Government Pension Board	38	2,767,125.84	4,441,999.50	0.00	4,441,999.50	3,985,304.62	456,694.88
016100000000	Office of the Secretary to the State Government		764,947,710.76	1,102,515,583.65	0.00	1,102,515,583.65	1,045,950,838.12	56,564,745.53
016100100100	Office of the Secretary to the State Government	39	737,657,699.88	1,030,227,739.05	0.00	1,030,227,739.05	995,077,391.12	35,150,347.93
016102100100	Liason Office - Abuja	40	5,279,187.96	15,600,000.00	0.00	15,600,000.00	10,399,999.92	5,200,000.08
016102100200	Liason Office - Kaduna	41	4,399,580.00	7,950,000.00	0.00	7,950,000.00	4,399,580.00	3,550,420.00
016102100300	Liason Office - Sokoto	42	1,250,000.00	1,950,000.00	0.00	1,950,000.00	908,052.00	1,041,948.00
016103700100	Pilgrims Welfare Agency (PWA)	43	16,361,242.92	46,787,844.60	0.00	46,787,844.60	35,165,815.08	11,622,029.52
016400000000	Ministry for Special Duties		0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00
016400200100	Persons With Disability Commission		0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00
016500000000	Ministry of Religious Affairs		3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80
016502200100	Preaching Board	44	3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80
016600000000	Ministry of Establishment, Training and Pension		265,137,787.29	322,239,446.21	0.00	482,239,446.21	401,213,855.12	81,025,591.09
016600100100	Establishment Training and Pension	47	265,137,787.29	322,239,446.21	0.00	482,239,446.21	401,213,855.12	81,025,591.09
020000000000	Economic Sector		11,617,128,218.64	21,784,157,233.72	0.00	32,307,376,413.84	24,828,280,787.01	7,479,095,626.83
021500000000	Ministry of Agriculture		585,683,008.30	992,963,172.89	0.00	853,463,172.89	810,336,522.09	43,126,650.80
021500100100	Ministry of Agric & Natural Res	50	227,141,647.00	281,312,500.00	0.00	341,812,500.00	337,165,650.39	4,646,849.61
021510200100	Kebbi Agric Development Authority(KARDA)	51	345,502,905.09	682,050,717.44	0.00	482,050,717.44	446,037,579.85	36,013,137.59
021510900100	Forestry 11 Project	53	13,038,456.21	29,599,955.45	0.00	29,599,955.45	27,133,291.85	2,466,663.60
022000000000	Ministry of Finance		9,140,224,658.13	17,156,642,390.42	0.00	17,696,642,390.42	10,624,170,611.29	7,072,471,779.13
022000100100	Ministry of Finance H/Qt	56	9,045,779,668.17	13,369,779,172.23	0.00	13,369,779,172.23	6,436,131,015.31	6,933,648,156.92
022000200100	Debt Management Office	57	0.00	3,629,489,871.88	0.00	129,489,871.88	0.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	5,762,681.60	9,220,290.56	0.00	9,220,290.56	9,220,290.56	0.00
022000800100	Board of Internal Revenue (BIR)	61	88,682,258.36	148,153,055.75	0.00	4,188,153,055.75	4,178,819,255.42	9,333,800.33
022000000000	Ministry of Commerce and Industry		161,716,523.29	238,481,637.80	0.00	1,284,437,880.20	1,268,239,323.65	16,198,556.55
022001000100	Ministry of Commerce and Industry (H/Qt)	63	77,064,159.90	106,406,947.71	0.00	1,136,406,947.71	1,125,099,212.56	11,307,735.15
022205200100	Tourisms Board	64	33,847,492.39	50,786,951.67	0.00	50,786,951.67	47,567,715.75	3,219,235.92
022205300100	Birnin Kebbi Central Market	65	50,804,871.00	81,287,793.60	0.00	97,243,980.82	95,572,395.34	0.00
023400000000	Ministry of Works and Transport		347,960,102.45	513,833,433.24	0.00	8,938,833,433.24	8,935,395,142.24	3,438,291.00
023400100100	Ministry of Works and Transport	68	295,872,102.45	513,833,433.24	0.00	8,938,833,433.24	8,935,395,142.24	3,438,291.00
022900000000	Ministry of Transport and Renewable Energy		52,087,584.36	117,025,459.20	0.00	137,025,459.20	130,731,898.20	0.00
022910500100	Sir Ahmadu Bello Airport	72	52,087,584.36	117,025,459.20	0.00	137,025,459.20	130,731,898.20	6,293,561.00
023800000000	Ministry of Budget & Economic Planning		29,833,383.00	93,690,903.28	0.00	293,690,903.28	250,352,752.44	43,338,150.84
023800100100	Ministry of Budget & Economic Planning (Hqt)	73	29,833,383.00	66,450,903.28	0.00	66,450,903.28	50,352,752.44	16,098,150.84
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	0.00	22,240,000.00	0.00	22,240,000.00	0.00	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00
025000000000	Fiscal Responsibility Commission		27,000,000.00	39,150,000.00	0.00	39,150,000.00	0.00	39,150,000.00
025000100100	Fiscal Responsibility Commission	77	27,000,000.00	39,150,000.00	0.00	39,150,000.00	0.00	39,150,000.00
025200000000	Ministry of Water Resources and Rural Development		234,417,647.37	397,348,214.41	0.00	397,348,214.41	269,871,338.76	127,476,875.65
025200100100	Ministry of Water Resources and Rural Development	78	93,380,197.97	162,863,168.86	0.00	162,863,168.86	128,833,889.36	34,029,279.50
025210200100	Water Board	79	138,180,646.60	229,320,000.00	0.00	229,320,000.00	138,180,646.60	91,139,353.40
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	80	2,856,802.80	5,165,045.55	0.00	5,165,045.55	2,856,802.80	2,308,242.75
025300000000	Ministry of Land and Housing		129,570,655.03	182,388,379.78	0.00	225,606,372.68	190,993,943.16	34,612,429.52
025300100100	Ministry of Land and Housing	81	119,409,860.55	165,881,071.30	0.00	209,099,064.20	190,993,943.16	18,105,121.04
0253300300100	State Housing Corporation	83	10,160,794.48	16,507,308.48	0.00	16,507,308.48	0.00	0.00
025400000000	Ministry of Rural and Community Development		27,633,551.30	32,479,415.64	0.00	32,479,415.64	29,492,193.09	2,987,222.55
025410300100	Rural Electrification Board (REB)	71	27,633,551.30	32,479,415.64	0.00	32,479,415.64	29,492,193.09	2,987,222.55
026200000000	Ministry of Animal Health Husbandry and Fisheries		735,388,662.00	1,767,254,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	735,388,662.00	1,767,254,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79
026900000000	Ministry of Physical Planning and Urban Development		145,612,443.41	252,899,427.34	0.00	852,899,427.34	847,899,427.34	5,000,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	85	140,612,443.41	247,899,427.34	0.00	647,899,427.34	647,899,427.34	0.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	86	5,000,000.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00
030000000000	LAW AND JUSTICE SECTOR		1,356,952,946.95	2,083,988,274.87	0.00	2,983,988,274.87	1,808,491,994.80	1,175,496,280.07
031800000000	Judiciary		1,253,897,263.82	1,933,867,283.17	0.00	1,719,787,515.47	1,140,079,767.70	579,707,747.77
031801100100	Judicial Service Commission	87	89,065,967.20	168,277,470.02	0.00	168,277,470.02	110,262,433.15	58,015,036.87
031805100100	High Courts	88	596,455,532.93	900,989,629.00	0.00	900,989,629.00	849,322,996.95	51,666,632.05
031805300100	Sharia Courts	89	568,375,763.69	864,600,184.15	0.00	764,600,184.15	760,202,785.37	4,397,398.78

032600200100	Law Reform Commission	91	36,265,615.00	44,812,985.00	0.00	44,812,985.00	44,812,985.00	0.00
050000000000	SOCIAL DEVELOPMENT SECTOR		15,852,438,800.98	30,473,857,653.60	0.00	27,776,513,028.45	26,971,119,226.12	805,393,802.33
051300000000	Ministry of Youth and Social Development		64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14
051300100100	Ministry of Youth and Social Development	92	64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14
051400000000	Ministry of Women Affairs & Social Development		70,423,567.30	123,692,254.40	0.00	143,692,254.40	140,491,262.41	3,200,991.99
051400100100	Ministry of Women Affairs & Social Development	93	70,423,567.30	123,692,254.40	0.00	143,692,254.40	140,491,262.41	3,200,991.99
051700000000	Ministry for Basic and Secondary Education		5,026,966,222.22	10,968,595,840.12	0.00	10,260,595,840.12	9,968,570,127.15	292,025,712.97
051700100100	Ministry for Basic and Secondary Education	96	648,000,000.00	1,834,277,623.06	0.00	1,634,277,623.06	1,597,521,647.14	36,755,975.92
051700300100	Universal Basic Education (UBE)	97	1,776,468,272.48	3,485,104,248.12	0.00	3,035,104,248.12	2,946,632,904.24	88,471,343.88
051700300200	Primary School Staff Pension Board	98	3,566,697.21	5,503,191.02	0.00	7,503,191.02	6,428,574.84	1,074,616.18
051700800100	Library Board	99	54,000,000.00	53,420,763.07	0.00	53,420,763.07	54,000,000.00	(579,236.93)
051702600100	Arabic & Islamic Education Board	100	397,211,492.27	1,339,069,909.06	0.00	789,069,909.06	677,090,133.53	111,979,775.53
051702700100	Abdullahi Fodio Islamic Centre	101	69,444,557.36	115,690,047.00	0.00	115,690,047.00	115,249,755.30	440,291.70
051702800100	Agency for Adult Education	103	22,967,269.00	35,426,260.22	0.00	35,426,260.22	35,426,260.22	0.00
051705700100	Secondary School Management Board (SSMB)	102	2,055,307,933.90	4,100,103,798.57	0.00	4,590,103,798.57	4,536,220,851.88	53,882,946.69
056300000000	Ministry of Higher Education		3,737,419,249.72	6,452,863,269.75	0.00	6,082,863,269.75	5,923,520,049.56	159,343,220.19
056300100100	Ministry of Higher Education	104	46,155,727.80	85,268,457.09	0.00	85,268,457.09	71,442,859.80	0.00
056301800100	State Polytechnic Dakin Gari	105	351,742,255.80	842,015,697.25	0.00	679,015,697.25	658,338,639.52	20,677,057.73
056301900100	Adamu Augie College of Education , Argungu	106	837,547,275.09	1,576,649,333.00	0.00	1,246,649,333.00	1,183,751,935.16	62,897,397.84
056302100100	State University of Science & Technology Aliero	107	2,218,150,111.32	3,451,321,538.48	0.00	3,631,321,538.48	3,626,847,817.84	0.00
056302800100	College of Preliminary Studies Yauri	109	276,027,278.53	484,859,587.91	0.00	424,859,587.91	367,641,206.00	57,218,381.91
056305600100	State Scholarship Board	108	7,796,601.18	12,748,656.02	0.00	15,748,656.02	15,497,591.24	251,064.78
052100000000	Ministry of Health		6,704,700,575.32	12,443,006,462.89	0.00	10,773,006,462.89	10,461,846,683.19	311,159,779.70
052100100100	Ministry of Health	110	5,601,805,502.08	10,187,959,946.00	0.00	9,087,959,946.00	8,953,978,890.24	133,981,055.76
052102600100	Sir Yahaya Memorial Hospital	114	593,732,427.08	981,956,830.89	0.00	881,956,830.89	806,483,837.95	75,472,992.94
052102700100	Kebbi Medical Centre Kalgo	115	0.00	12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00
052110400100	College of Nursing Sciences	116	242,919,853.73	886,385,200.00	0.00	436,385,200.00	347,536,506.00	88,848,694.00
052110600100	College of Health Sciences Technology Jega	117	266,242,792.43	374,204,486.00	0.00	354,204,486.00	341,347,449.00	12,857,037.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	800,000,000.00	0.00	0.00	0.00	0.00	0.00
053500000000	Ministry of Environment		190,985,196.17	282,432,710.07	0.00	313,088,084.92	291,758,435.07	21,329,649.85
053500100100	Ministry of Environment	120	179,315,600.09	262,500,000.00	0.00	293,155,374.85	271,825,725.00	21,329,649.85
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	11,669,596.08	19,932,710.07	0.00	19,932,710.07	19,932,710.07	0.00
055100000000	Ministry for Local Government & Chieftancy Affiars		57,222,697.96	83,624,852.02	0.00	83,624,852.02	80,640,988.53	2,983,863.49
055100100100	Ministry for Local Government & Chieftancy Affiars	123	54,808,405.56	80,003,413.42	0.00	80,003,413.42	78,783,840.57	1,219,572.85
055100100200	Kebbi Council of Chiefs	124	2,414,292.40	3,621,438.60	0.00	3,621,438.60	1,857,147.96	1,764,290.64

Note 15

DETAILS OF OVERHEAD EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			N	N	N	N	N	N
	TOTAL OVERHEAD EXPENDITURE		31,028,472,008.79	59,352,110,085.10	0.00	62,119,034,060.10	51,680,428,111.75	10,438,605,948.35
01000000000	Administration Sector		20,270,445,622.57	34,288,779,642.00	0.00	28,119,703,617.00	23,884,179,988.09	4,235,523,628.91
01110000000	Governor's Office		7,764,408,887.21	14,729,151,454.00	0.00	8,429,151,454.00	6,421,743,695.00	2,007,407,759.00
01110010010	Office of the Executive Governor	15	7,250,202,300.00	13,029,358,454.00	0.00	7,029,358,454.00	5,375,686,395.00	1,653,672,059.00
01110010020	Office of the Deputy Governor	16	231,360,000.00	665,200,000.00	0.00	665,200,000.00	568,700,000.00	96,500,000.00
01110050010	Sustainable Development Goals (SDGs)	17	5,904,000.00	30,112,000.00	0.00	30,112,000.00	30,112,000.00	0.00
01110080010	Kebbi State Emergency Relief Agency (SEMA)	18	25,550,000.00	203,600,000.00	0.00	103,600,000.00	53,020,000.00	50,580,000.00
01110090010	Due Process	19	12,350,000.00	88,000,000.00	0.00	88,000,000.00	0.00	88,000,000.00
01110180010	Special Services Department	20	79,832,587.21	103,281,000.00	0.00	103,281,000.00	99,300,000.00	3,981,000.00
01110280010	National Council for Women Society (NCWS)	21	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00
01110330010	State Agency for Control of AIDS/HIV	22	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
01110350010	Kebbi State Contributory Pension Board	23	5,500,000.00	29,500,000.00	0.00	29,500,000.00	6,000,000.00	23,500,000.00
01111130010	Directorate Of Protocol	24	153,710,000.00	569,500,000.00	0.00	369,500,000.00	288,925,300.00	80,574,700.00
01120000000	State House of Assembly		5,609,568,737.00	7,383,237,476.00	0.00	7,570,111,451.00	5,969,088,340.00	1,601,023,111.00
01120030010	House of Assembly	25	5,601,968,737.00	7,310,837,476.00	0.00	7,497,711,451.00	5,948,778,340.00	1,548,933,111.00
01120040010	House of Assembly Service Commission	26	7,600,000.00	72,400,000.00	0.00	72,400,000.00	20,310,000.00	52,090,000.00
01230000000	Ministry of Information & Culture		77,593,000.00	115,110,000.00	0.00	377,510,000.00	298,142,000.00	79,368,000.00
01230010010	Ministry of Information & Culture	27	52,686,000.00	81,000,000.00	0.00	341,000,000.00	271,158,000.00	69,842,000.00
01230020010	History Bureau	28	4,600,000.00	3,600,000.00	0.00	6,000,000.00	6,000,000.00	0.00
01230030010	Kebbi State Television (KBTv)	29	14,570,000.00	22,210,000.00	0.00	22,210,000.00	14,760,000.00	7,450,000.00
01230040010	Kebbi Broadcasting Corporation (KBC)	30	5,737,000.00	8,300,000.00	0.00	8,300,000.00	6,224,000.00	2,076,000.00
01240000000	Ministry of Home Affairs and Internal Security		45,000,000.00	330,000,000.00	0.00	180,000,000.00	140,000,000.00	40,000,000.00
01240010010	Ministry of Home Affairs and Internal Security	31	45,000,000.00	330,000,000.00	0.00	180,000,000.00	140,000,000.00	40,000,000.00
01250000000	Office of the Head of State Civil Service		202,011,620.00	454,100,000.00	0.00	654,100,000.00	588,747,200.00	65,352,800.00
01250130010	General Administration	32	202,011,620.00	454,100,000.00	0.00	654,100,000.00	588,747,200.00	65,352,800.00
01400000000	Office of the State Auditor General		91,920,000.00	135,212,024.00	0.00	273,862,024.00	237,500,000.00	36,362,024.00
01400010010	Office of the State Auditor General	33	31,920,000.00	68,050,000.00	0.00	206,700,000.00	177,500,000.00	29,200,000.00
01400020010	Office of the Auditor General for Local Government	34	60,000,000.00	67,162,024.00	0.00	67,162,024.00	60,000,000.00	7,162,024.00
01470000000	Civil Service Commission (CSC)		20,410,000.00	120,000,000.00	0.00	120,000,000.00	23,350,000.00	96,650,000.00
01470010010	Civil Service Commission	35	20,410,000.00	120,000,000.00	0.00	120,000,000.00	23,350,000.00	96,650,000.00
01480000000	Kebbi State Independent Electoral Commission (INEC)		5,999,500.00	24,000,000.00	0.00	24,000,000.00	6,020,000.00	17,980,000.00
01480010010	Kebbi State Independent Electoral Commission	36	5,999,500.00	24,000,000.00	0.00	24,000,000.00	6,020,000.00	17,980,000.00
01490000000	Local Government Service Commission		29,759,040.00	38,108,688.00	0.00	56,108,688.00	24,349,520.00	31,759,168.00
01490010010	Local Government Service Commission	37	12,000,000.00	36,058,688.00	0.00	36,058,688.00	12,000,000.00	24,058,688.00
01490020010	Local Government Pension Board	38	17,759,040.00	2,050,000.00	0.00	20,050,000.00	12,349,520.00	7,700,480.00
01610000000	Office of the Secretary to the State Government		6,612,299,458.36	9,618,350,000.00	0.00	9,493,350,000.00	9,389,954,233.09	103,395,766.91
01610010010	Office of the Secretary to the State Government	39	6,438,601,271.50	9,326,000,000.00	0.00	9,126,000,000.00	9,065,624,233.16	60,375,766.84
01610210010	Liasion Office - Abuja	40	82,129,186.86	190,400,000.00	0.00	265,400,000.00	259,959,999.93	5,440,000.07
01610210020	Liasion Office - Kaduna	41	4,850,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00
01610210030	Liasion Office - Sokoto	42	1,720,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00
01610210040	Liasion Office - Lagos	43	1,800,000.00	2,200,000.00	0.00	2,200,000.00	1,800,000.00	400,000.00
01610370010	Pilgrims Welfare Agency (PWA)	46	83,199,000.00	92,000,000.00	0.00	92,000,000.00	56,000,000.00	36,000,000.00
01640000000	Ministry of Special Duties		60,000,000.00	484,300,000.00	0.00	284,300,000.00	179,990,000.00	104,310,000.00
01640010010	Ministry of Special Duties	49	60,000,000.00	460,300,000.00	0.00	260,300,000.00	179,990,000.00	80,310,000.00
01640020010	Persons With Disability Commission		0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00
01650000000	Ministry of Religious Affairs		123,855,000.00	689,850,000.00	0.00	589,850,000.00	545,545,000.00	44,305,000.00
01650010010	Ministry of Religious Affairs	45	122,785,000.00	688,500,000.00	0.00	588,500,000.00	544,325,000.00	44,175,000.00
01650220010	Islamic Preaching Board	44	1,070,000.00	1,350,000.00	0.00	1,350,000.00	1,220,000.00	130,000.00
01660000000	Ministry of Establishment, Training and Pension		58,487,000.00	167,360,000.00	0.00	67,360,000.00	59,750,000.00	7,610,000.00
01660010010	Ministry of Establishment, Training and Pension	47	58,127,000.00	167,000,000.00	0.00	67,000,000.00	59,390,000.00	7,610,000.00
01660070010	State Manpower Committee	48	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00
02000000000	Economic Sector		3,090,221,148.44	11,765,576,147.00	0.00	17,771,076,147.00	14,501,203,616.40	3,269,872,530.60
02150000000	Ministry of Agriculture		135,625,000.00	154,670,000.00	0.00	154,670,000.00	110,894,950.00	43,775,050.00
02150010010	Ministry of Agric & Natural Res	50	125,375,000.00	130,750,000.00	0.00	130,750,000.00	101,249,950.00	29,500,050.00
02151020010	Kebbi Agric Development Authority (KARDA)	51	4,800,000.00	8,400,000.00	0.00	8,400,000.00	4,795,000.00	3,605,000.00
02151030010	Rural Access Mobility Project (RAMP)	52	0.00	3,280,000.00	0.00	3,280,000.00	0.00	0.00
02151090010	Forestry 11 Project	53	2,400,000.00	2,640,000.00	0.00	2,640,000.00	1,800,000.00	840,000.00
02151100010	Kebbi State Agriculture Supply Company (KASCOM)	54	3,050,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00
02200000000	Ministry of Finance		1,577,735,657.20	6,860,747,404.00	0.00	4,960,747,404.00	3,063,262,651.40	1,897,484,752.60
02200010010	Ministry of Finance H/Qtr	56	1,015,830,000.00	2,090,500,000.00	0.00	2,090,500,000.00	682,003,701.38	1,408,496,298.62
02200010020	Debt Management Office	57	39,272,000.00	41,220,000.00	0.00	41,220,000.00	38,625,000.00	2,595,000.00
02200070010	Accountant General's Office	59	428,700,000.00	4,417,000,000.00	0.00	917,000,000.00	730,884,000.00	186,116,000.00
02200070020	Kebbi State Project Financial Management Unit (PFMU)	60	4,050,000.00	4,700,000.00	0.00	4,700,000.00	4,550,000.00	150,000.00
02200080000	Board of Internal Revenue (BIR)	61	89,883,657.20	238,800,000.00	0.00	1,838,800,000.00	1,607,199,950.02	231,600,049.98
02200570010	Micro Finance Banks Operation	62	0.00	68,527,404.00	0.00	68,527,404.00	0.00	68,527,404.00
02220000000	Ministry of Commerce and Industry		304,245,491.24	380,857,000.00	0.00	1,380,857,000.00	1,096,270,000.00	284,587,000.00
02220010010	Ministry of Commerce and Industry H/Qtr	63	293,965,000.00	313,357,000.00	0.00	1,313,357,000.00	1,085,920,000.00	227,437,000.00
02220520010	Tourisms Board	64	3,070,000.00	52,850,000.00	0.00	52,850,000.00	5,600,000.00	47,250,000.00
02220530010	Birnin Kebbi Central Market	65	7,210,491.24	14,650,000.00	0.00	14,650,000.00	4,750,000.00	9,900,000.00
02280000000	Ministry of Digital Economy		46,820,000.00	60,000,000.00	0.00	60,000,000.00	46,820,000.00	13,180,000.00
02280010010	Ministry of Digital Economy	66	46,820,000.00	60,000,000.00	0.00	60,000,000.00	46,820,000.00	13,180,000.00
02330000000	Ministry of Solid Minerals Development and Mining		60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00
02330510010	Ministry of Solid Minerals Development and Mining	67	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00
02340000000	Ministry of Works and Transport		13,860,000.00	64,000,000.00	0.00	5,014,000,000.00	5,001,330,000.00	12,670,000.00
02340010010	Ministry of Works and Transport	68	13,860,000.00	64,000,000.00	0.00	5,014,000,000.00	5,001,330,000.00	12,670,000.00
02290000000	Ministry of Transport and Renewable Energy		82,570,000.00	432,000,000.00	0.00	387,500,000.00	192,000,000.00	432,000,000.00
02290010010	Ministry of Transport and Renewable Energy	69	22,570,000.00	30,000,000.00	0.00	185,500,000.00	60,000,000.00	125,500,000.00
02341050010	Sir Ahmadu Bello Airport	72	60,000,000.00	402,000,000.00	0.00	202,000,000.00	132,000,000.00	70,000,000.00
02380000000	Ministry of Budget & Economic Planning		563,923,500.00	1,025,888,000.00	0.00	1,625,888,000.00	1,186,692,000.00	439,196,000.00
02380010010	Ministry of Budget & Economic Planning H/Qtr	73	77,923,500.00	515,888,000.00	0.00	515,888,000.00	150,692,000.00	365,196,000.00
02380040010	Kebbi State Bureau of Statistics		0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00
02380050010	Kebbi State Community and Social Development Agency (CSDA)	74	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00
02380060010	Kebbi Investment Promotion Agency (KIPA)	75	24,000,000.00	24,000,000.00	0.00	1,024,000,000.00	1,024,000,000.00	0.00
02380070010	COVID							

025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	80	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00
025300000000	Ministry of Land and Housing		48,950,000.00	87,450,000.00	0.00	87,450,000.00	72,800,000.00	14,650,000.00
025300100100	Ministry of Land and Housing	81	42,250,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	-
025300110100	State Housing Corporation	83	1,800,000.00	3,450,000.00	0.00	3,450,000.00	1,800,000.00	1,650,000.00
025300200100	Office of the Survey General	82	4,900,000.00	24,000,000.00	0.00	24,000,000.00	11,000,000.00	13,000,000.00
025400000000	Ministry of Rural and Community Development		49,918,000.00	65,118,000.00	0.00	65,118,000.00	64,435,000.00	14,485,920.00
025400100100	Ministry of Rural and Community Development	70	45,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	13,802,920.00
023410300100	Rural Electrification Board (REB)	71	4,918,000.00	5,118,000.00	0.00	5,118,000.00	4,435,000.00	683,000.00
026200000000	Ministry of Animal Health Husbandry and Fisheries		10,690,000.00	275,539,920.00	0.00	275,539,920.00	62,420,000.00	13,119,920.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	10,690,000.00	275,539,920.00	0.00	275,539,920.00	62,420,000.00	13,119,920.00
026900000000	Ministry of physical Planning and Urban Development		71,463,500.00	992,500,000.00	0.00	2,992,500,000.00	2,752,867,670.00	2,218,245,744.70
026900100100	Ministry of physical Planning and Urban Development	84	37,310,000.00	685,000,000.00	0.00	685,000,000.00	660,000,000.00	2,003,613,414.70
026900120100	Kebbi Urban Development Authority (KUDA)	85	12,000,000.00	273,500,000.00	0.00	1,273,500,000.00	1,069,196,670.00	204,303,330.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	86	22,153,500.00	34,000,000.00	0.00	1,034,000,000.00	1,023,671,000.00	10,329,000.00
030000000000	LAW AND JUSTICE SECTOR		2,434,529,340.00	7,510,852,000.00	0.00	11,574,352,000.00	9,785,370,915.30	1,788,981,084.70
031800000000	Judiciary		1,008,023,340.00	1,304,032,000.00	0.00	1,867,532,000.00	1,749,969,940.00	117,562,060.00
031801100100	Judicial Service Commission	87	18,809,000.00	57,000,000.00	0.00	157,000,000.00	109,750,000.00	47,250,000.00
031805100100	High Courts	88	746,825,940.00	747,000,000.00	0.00	1,310,500,000.00	1,249,777,540.00	60,722,460.00
031805300100	Sharia Courts	89	242,388,400.00	500,032,000.00	0.00	400,032,000.00	390,442,400.00	9,589,600.00
032600000000	Ministry of Justice		1,426,506,000.00	6,206,820,000.00	0.00	9,706,820,000.00	8,035,400,975.30	1,671,419,024.70
032600100100	Ministry of Justice	90	1,412,656,000.00	6,159,820,000.00	0.00	9,659,820,000.00	8,005,400,975.30	1,654,419,024.70
032600200100	Law Reform Commission	91	13,850,000.00	47,000,000.00	0.00	47,000,000.00	30,000,000.00	17,000,000.00
050000000000	SOCIAL DEVELOPMENT SECTOR		5,233,275,897.78	5,786,902,296.10	0.00	4,653,902,296.10	3,509,673,591.96	1,144,228,704.14
051300000000	Ministry of Youth and Social Development		222,500,000.00	458,900,000.00	0.00	358,900,000.00	299,490,000.00	59,410,000.00
051300100100	Ministry of Youth and Social Development	92	222,500,000.00	458,900,000.00	0.00	358,900,000.00	299,490,000.00	59,410,000.00
051400000000	Ministry of Women Affairs & Social Development		100,592,388.00	125,785,000.00	0.00	145,785,000.00	138,702,388.00	7,082,612.00
051400100100	Ministry of Women Affairs & Social Development	93	100,592,388.00	125,785,000.00	0.00	145,785,000.00	138,702,388.00	7,082,612.00
051700000000	Ministry for Basic and Secondary Education		3,631,479,155.00	1,328,425,000.00	0.00	1,028,425,000.00	785,599,800.00	242,825,200.00
051700100100	Ministry for Basic and Secondary Education	96	3,044,895,555.00	417,120,000.00	0.00	217,120,000.00	159,958,800.00	57,161,200.00
051700300100	Universal Basic Education (UBE)	97	269,310,000.00	313,800,000.00	0.00	313,800,000.00	277,370,000.00	36,430,000.00
051700300200	Primary School Staff Pension Board	98	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00
051700800100	Library Board	99	7,450,000.00	57,700,000.00	0.00	57,700,000.00	7,450,000.00	50,250,000.00
051702600100	Arabic & Islamic Education Board	100	14,400,000.00	42,450,000.00	0.00	42,450,000.00	14,300,000.00	28,150,000.00
051702700100	Abdullahi Fodio Islamic Centre	101	47,499,600.00	63,000,000.00	0.00	63,000,000.00	56,000,000.00	7,000,000.00
051702800100	Agency for Adult Education	103	1,800,000.00	1,955,000.00	0.00	1,955,000.00	1,955,000.00	0.00
051705700100	Secondary School Management Board (SSMB)	102	243,724,000.00	428,900,000.00	0.00	328,900,000.00	266,166,000.00	62,734,000.00
056300000000	Ministry for Higher Education		492,604,884.78	751,200,000.00	0.00	848,200,000.00	764,497,722.68	83,702,277.32
056300100100	Ministry for Higher Education	104	32,690,000.00	80,500,000.00	0.00	80,500,000.00	60,000,000.00	20,500,000.00
056301800100	State Polytechnic Dakin Gari	105	22,999,289.18	64,200,000.00	0.00	101,200,000.00	87,620,478.00	13,579,522.00
056301900100	Adamu Augie College of Education , Argungu	106	32,527,200.00	96,500,000.00	0.00	96,500,000.00	80,279,581.36	16,220,418.64
056302100100	State University of Science& Technology Aliero	107	372,734,863.60	443,500,000.00	0.00	443,500,000.00	434,927,004.32	8,572,995.68
056302800100	College of Preliminary Studies Yauri	109	19,903,532.00	41,000,000.00	0.00	101,000,000.00	77,670,659.00	23,329,341.00
056305600100	State Scholarship Board	108	11,750,000.00	25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00
052100000000	Ministry of Health		621,531,000.00	2,333,542,296.10	0.00	1,683,542,296.10	1,025,014,621.28	658,527,674.82
052100100100	Ministry of Health	110	438,975,500.00	1,260,637,786.00	0.00	760,637,786.00	671,702,173.00	88,935,613.00
052100300100	Primary Health Care Development Agency (PHCDA)	111	19,500,000.00	114,340,000.00	0.00	114,340,000.00	23,653,000.00	90,687,000.00
052102600100	Sir Yahaya Memorial Hospital	114	36,000,000.00	71,500,000.00	0.00	71,500,000.00	35,950,000.00	35,550,000.00
052102700100	Kebbi Medical Centre Kalgo	115	38,000,000.00	281,500,000.00	0.00	131,500,000.00	80,400,000.00	51,100,000.00
052110200100	General Hospitals	112	150,835,008.00	220,054,751.00	0.00	220,054,751.00	160,922,008.00	59,132,743.00
052110300100	Health System Development Project II	113	18,500,000.00	0.00	0.00	0.00	0.00	0.00
052110400100	College of Nursing Sciences	116	47,463,000.00	165,972,159.10	0.00	165,972,159.10	122,308,048.28	43,664,110.82
052110600100	College of Health Sciences Technology Jega	117	17,092,500.00	96,687,600.00	0.00	96,687,600.00	85,001,400.00	11,686,200.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	6,000,000.00	83,000,000.00	0.00	83,000,000.00	6,000,000.00	77,000,000.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	119	0.00	39,850,000.00	0.00	39,850,000.00	0.00	0.00
053500000000	Ministry of Environment		48,400,000.00	187,450,000.00	0.00	187,450,000.00	107,860,000.00	79,590,000.00
053500100100	Ministry of Environment	120	46,000,000.00	181,600,000.00	0.00	181,600,000.00	102,010,000.00	79,590,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	2,400,000.00	5,850,000.00	0.00	5,850,000.00	5,850,000.00	0.00
054400000000	Ministry of Humanitarian and Empowerment		6,200,000.00	479,200,000.00	0.00	279,200,000.00	266,200,000.00	0.00
054400100100	Ministry of Humanitarian and Empowerment	122	0.00	273,000,000.00	0.00	73,000,000.00	60,000,000.00	13,000,000.00
054400200100	Social Security Welfare Fund	94	3,600,000.00	203,600,000.00	0.00	203,600,000.00	203,600,000.00	0.00
054405500100	School of Handicap	95	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00
055100000000	Ministry for Local Government & Chieftancy Affairs		116,168,470.00	122,400,000.00	0.00	122,400,000.00	122,309,060.00	90,940.00
055100100100	Ministry for Local Government & Chieftancy Affairs	123	114,020,000.00	120,000,000.00	0.00	120,000,000.00	119,999,500.00	500.00
055100100200	Kebbi Council of Chiefs	124	2,148,470.00	2,400,000.00	0.00	2,400,000.00	2,309,560.00	90,440.00

NOTE 16

DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
			N	N	N	N	N	N	%
	TOTAL CAPITAL EXPENDITURE		81,059,642,968.33	451,994,251,614.74	0.00	489,370,411,816.28	131,554,362,910.65	357,816,048,905.63	26.88
010000000000	ADMINISTRATION SECTOR		19,284,400,255.49	57,683,998,923.63	0.00	56,042,724,948.63	15,969,007,962.16	40,073,716,986.47	28.49
011000000000	Governor's Office		0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	127	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011200000000	State House of Assembly		0.00	1,820,523,975.00	0.00	723,650,000.00	180,890,000.00	542,760,000.00	25.00
011200300100	State House of Assembly	128	0.00	1,630,123,975.00	0.00	533,250,000.00	180,890,000.00	352,360,000.00	33.92
011200400100	House of Assembly Service Commission	129	0.00	190,400,000.00	0.00	190,400,000.00	0.00	190,400,000.00	0.00
012300000000	Ministry of Information and Culture		257,373,500.00	1,492,000,000.00	0.00	1,330,000,000.00	523,022,110.55	806,977,889.45	39.32
012300100100	Ministry of Information and Culture	130	257,373,500.00	1,492,000,000.00	0.00	1,330,000,000.00	523,022,110.55	806,977,889.45	39.32
012400000000	Ministry of Home Affairs and Internal Security		0.00	861,000,000.00	0.00	861,000,000.00	0.00	0.00	0.00
012400100100	Ministry of Home Affairs and Internal Security	131	0.00	861,000,000.00	0.00	861,000,000.00	0.00	0.00	0.00
012500000000	Office of the Head of State Civil Service		4,449,999,999.81	3,600,000,000.00	0.00	3,600,000,000.00	134,147,073.42	3,465,852,926.58	3.73
012501300100	General Administration	132	4,449,999,999.81	3,600,000,000.00	0.00	3,600,000,000.00	134,147,073.42	3,465,852,926.58	3.73
014000000000	Office of the Auditor General		0.00	129,075,405.13	0.00	59,075,405.13	8,500,000.00	50,575,405.13	14.39
014000100100	Office of the Auditor General	133	0.00	109,146,405.13	0.00	39,146,405.13	8,500,000.00	30,646,405.13	21.71
014000200100	Office of the Auditor General for Local Government	134	0.00	19,929,000.00	0.00	19,929,000.00	0.00	19,929,000.00	0.00
014700000000	Civil Service Commission (CSC)		0.00	115,000,000.00	0.00	115,000,000.00	0.00	0.00	0.00
014700100100	Civil Service Commission (CSC)	135	0.00	115,000,000.00	0.00	115,000,000.00	0.00	0.00	0.00
016100000000	Office of the Secretary to the State Government		13,674,310,585.68	37,268,599,543.50	0.00	37,268,599,543.50	12,598,186,146.44	24,670,413,397.06	33.80
016100100100	Office of the Secretary to the State Government	136	13,674,310,585.68	37,268,599,543.50	0.00	37,268,599,543.50	12,598,186,146.44	24,670,413,397.06	33.80
016400000000	Ministry of Special Duties		902,716,170.00	7,216,800,000.00	0.00	7,064,400,000.00	944,961,834.00	6,119,438,166.00	13.38
016400100100	Ministry of Special Duties	137	902,716,170.00	7,216,800,000.00	0.00	7,064,400,000.00	944,961,834.00	6,119,438,166.00	13.38
016500000000	Ministry of Religious Affairs		0.00	2,904,000,000.00	0.00	2,904,000,000.00	1,514,581,997.75	0.00	52.16
016500100100	Ministry of Religious Affairs	138	0.00	2,904,000,000.00	0.00	2,904,000,000.00	1,514,581,997.75	0.00	52.16
016600000000	Ministry of Establishment, Training and Pension		0.00	2,027,000,000.00	0.00	1,867,000,000.00	64,718,800.00	1,802,281,200.00	3.47
016600500100	Ministry of Establishment, Training and pension	139	0.00	2,027,000,000.00	0.00	1,867,000,000.00	64,718,800.00	1,802,281,200.00	3.47
020000000000	ECONOMIC SECTOR		46,719,714,432.68	260,317,177,183.79	0.00	254,499,611,360.33	82,603,667,474.98	171,895,943,885.35	32.46
021500000000	Ministry of Agriculture		17,703,048,250.00	101,923,790,321.20	0.00	101,613,290,321.20	16,193,080,000.00	85,420,210,321.20	3.00
021500100100	Ministry of Agriculture	140	17,703,048,250.00	101,923,790,321.20	0.00	101,613,290,321.20	16,193,080,000.00	85,420,210,321.20	15.94
022000000000	Ministry of Finance		499,646,396.94	4,233,000,000.00	0.00	4,233,000,000.00	1,361,562,559.29	2,871,437,440.71	32.17
022000100100	Ministry of Finance H/Q	141	499,646,396.94	4,233,000,000.00	0.00	4,233,000,000.00	1,361,562,559.29	2,871,437,440.71	32.17
022200000000	Ministry of Commerce and Industry		1,134,274,536.00	2,695,013,715.00	0.00	2,665,013,715.00	0.00	2,665,013,715.00	0.00
022200100100	Ministry of Commerce and Industry H/Q	142	1,134,274,536.00	2,695,013,715.00	0.00	2,665,013,715.00	0.00	2,665,013,715.00	0.00
022800000000	Ministry of Digital Economy		703,404,463.42	6,840,000,000.00	0.00	6,840,000,000.00	0.00	6,840,000,000.00	0.00
022800100100	Ministry of Digital Economy	143	703,404,463.42	6,840,000,000.00	0.00	6,840,000,000.00	0.00	6,840,000,000.00	0.00
023300000000	Ministry of Solid Minerals Development and Mining		0.00	2,353,000,000.00	0.00	2,353,000,000.00	0.00	2,353,000,000.00	0.00
023305100100	Ministry of Solid Minerals Development and Mining	144	0.00	2,353,000,000.00	0.00	2,353,000,000.00	0.00	2,353,000,000.00	0.00
023400000000	Ministry of Works and Transport		21,176,006,434.32	59,130,000,000.00	0.00	59,130,000,000.00	49,904,278,662.59	9,225,721,337.41	84.40
023400100100	Ministry of Works and Transport	145	21,176,006,434.32	59,130,000,000.00	0.00	59,130,000,000.00	49,904,278,662.59	9,225,721,337.41	84.40
022900000000	Ministry of Transport and Renewable Energy (Hqt)		0.00	4,198,582,532.00	0.00	4,198,582,532.00	0.00	4,198,582,532.00	0.00
022900100100	Ministry of Transport and Renewable Energy (Hqt)	146	0.00	2,778,582,532.00	0.00	1,998,582,532.00	0.00	1,998,582,532.00	0.00
022910001000	Sir Ahmadu Bello International Airport	147	0.00	2,200,000,000.00	0.00	2,200,000,000.00	0.00	2,200,000,000.00	0.00
023800000000	Ministry of Budget & Economic Planning		39,160,000.00	22,557,347,197.07	0.00	18,012,140,777.49	3,640,780,000.00	14,371,360,777.49	20.21
023800100100	Ministry of Budget & Economic Planning H/Q	148	39,160,000.00	22,557,347,197.07	0.00	18,012,140,777.49	3,640,780,000.00	14,371,360,777.49	20.21
025200000000	Ministry of Water Resources and Rural Development		268,340,764.13	8,135,583,624.00	0.00	8,135,583,624.00	1,072,966,988.70	7,062,616,635.30	13.19
025200100100	Ministry of Water Resources and Rural Development	149	268,340,764.13	8,135,583,624.00	0.00	8,135,583,624.00	1,072,966,988.70	7,062,616,635.30	13.19
025300000000	Ministry of Lands and Housing		1,146,151,799.79	22,906,974,234.52	0.00	22,758,114,830.64	2,961,381,000.00	19,796,733,830.64	13.01
025300100100	Ministry of Lands and Housing	150	1,146,151,799.79	22,906,974,234.52	0.00	22,758,114,830.64	2,961,381,000.00	19,796,733,830.64	13.01
025400000000	Ministry of Rural and Community Development		628,847,500.88	2,764,700,000.00	0.00	2,764,700,000.00	0.00	2,764,700,000.00	0.00
025400100100	Ministry of Rural and Community Development	151	628,847,500.88	2,764,700,000.00	0.00	2,764,700,000.00	0.00	2,764,700,000.00	0.00
025413001000	Rural Electrification Board (REB)	152	0.00	2,741,200,000.00	0.00	2,741,200,000.00	0.00	2,741,200,000.00	0.00
026200000000	Ministry of Animal Health Husbandry and Fisheries		719,807,814.82	11,725,000,000.00	0.00	11,725,000,000.00	4,818,043,017.49	6,906,956,982.51	41.09
026200100100	Ministry of Animal Health Husbandry and Fisheries	153	719,807,814.82	11,725,000,000.00	0.00	11,725,000,000.00	4,818,043,017.49	6,906,956,982.51	41.09
026900000000	Ministry of Physical Planning and urban Development		2,701,026,472.38	10,074,185,560.00	0.00	10,071,185,560.00	2,651,575,246.91	7,419,610,313.09	0.00
026900100100	Ministry of Physical Planning and urban Development	154	2,701,026,472.38	10,074,185,560.00	0.00	10,071,185,560.00	2,651,575,246.91	7,419,610,313.09	0.00
030000000000	LAW AND JUSTICE SECTOR		660,754,451.91	15,032,086,666.40	0.00	14,352,086,666.40	4,202,727,866.75	10,149,358,799.65	29.28
031800000000	Judiciary		590,754,451.91	3,280,086,666.40	0.00	2,600,086,666.40	678,162,366.75	1,921,924,299.65	26.08
031801100100	Judicial Service Commission	155	0.00	400,000,000.00	0.00	200,000,000.00	189,498,570.50	150,501,429.50	94.75
031805100100	High Courts	156	457,754,451.91	1,234,861,160.00	0.00	854,861,160.00	488,663,796.25	366,197,363.75	57.16
031805300100	Sharia Courts	157	133,000,000.00	1,645,225,506.40	0.00	1,545,225,506.40	0.00	1,545,225,506.40	0.00
032600000000	Ministry of Justice		70,000,000.00	11,752,000,000.00	0.00	11,752,000,000.00	3,524,565,500.00	8,227,434,500.00	29.99
032600100100	Ministry of Justice	158	70,000,000.00	11,752,000,000.00	0.00	11,752,000,000.00	3,524,565,500.00	8,227,434,500.00	29.99
050000000000	SOCIAL DEVELOPMENT SECTOR		14,394,773,828.25	118,960,988,840.92	0.00	164,475,988,840.92	28,778,959,606.76	135,697,029,234.16	17.50
051300000000	Ministry of Youth and Social Development		963,525,000.00	2,440,000,000.00	0.00	2,570,000,000.00	1,547,138,630.00	1,022,861,370.00	60.20
051300100100	Ministry of Youth and Social Development	159	963,525,000.00	2,440,000,000.00	0.00	2,570,000,000.00	1,547,138,630.00	1,022,861,370.00	60.20
051400000000	Ministry of Women Affairs & Social Development		1,813,000,000.00	5,450,000,000.00	0.00	5,410,000,000.00	1,097,111,455.10	4,312,888,544.90	20.28
051400100100	Ministry of Women Affairs & Social Development	160	1,813,000,000.00	5,450,000,000.00	0.00	5,410,000,000.00	1,097,111,455.10	4,312,888,544.90	20.28
051700000000	Ministry for Basic and Secondary Education		7,615,550,841.44	27,995,445,960.30	0.00	27,500,445,960.30	13,899,468,374.17	13,600,977,586.13	50.54
051700100100	Ministry for Basic and Secondary Education	161	6,620,678,494.68	20,429,435,627.20	0.00	19,934,435,627.20	9,511,376,050.76	10,423,060,976.44	47.71
051700300100	Universal Basic Education (UBE)	162	4,994,872,346.76	7,566,010,333.10	0.00	7,566,010,333.10	4,388,093,723.41	3,177,916,609.69	58.00
056300000000	Ministry of Higher Education		0.00	10,084,804,646.17	0.00	10,084,804,646.17	2,338,737,421.30	7,746,067,224.87	23.19
056300100100	Ministry of Higher Education	163	0.00	4,932,948,085.17	0.00	4,932,948,085.17	2,338,737,421.30	2,594,210,663.87	47.41
056301800100	State Polytechnic, Dakin Gari	164	0.00	1,837,966,701.00	0.00	1,837,966,701.00	0.00	1,837,966,701.00	0.00
056301900100	Adamu Augie College of Education	165	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
056302100100	State University of Science & Technology Alilor	166	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
052100000000	Ministry of Health		1,749,697,986.81	38,788,138,690.95	0.00	84,708,138,690.95	7,646,833,006.99	77,061,305,683.96	9.03
052100100100	Ministry of Health	167	832,016,453.51	29,094,537,646.33	0.00	33,014,537,646.33	4,751,862,194.12	28,262,675,452.21	14.39
052100300100	Primary Health Care Development Agency (PHC)	168	917,681,533.30	4,777,085,012.00	0.00	46,777,085			

Note 17

DETAILS OF DIVIDENDS RECEIVED

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	2/2/2025	FIRST BANK RIGHT ISSUE	943,000.00
2	2/2/2025	CONOIL	233,178.75
3	4/1/2025	FCMB RENT	400,000.00
4	4/2/2025	AFRICA PRUDENCIAL	52,033.86
5	4/4/2025	AFRICA PRUDENCIAL	520,338.60
6	4/11/2025	AFRILAND	47,697.30
7	4/24/2025	GTCO	8,987,263.07
8	4/25/2025	LARFARGE	2,370,699.36
9	4/25/2025	UBA	6,512,400.00
10	4/25/2025	UBA	702,000.00
11	4/25/2025	FCMB PENSION LTD	48,164,268.70
12	4/30/2025	FCMB B4 OK	212,986.62
13	4/30/2025	FIDELITY BANK	8,212,443.75
14	5/2/2025	FCMB B6 OK	330,480.00
15	5/9/2025	NASCON	584,929.13
16	5/13/2025	DPG	249,750.00
17	5/19/2025	NABS NIBBS APB/KEBBI/APCL	7,902,331.20
18	5/20/2025	WAPCO	2,228,905.62
19	5/23/2025	FIRST HOLDING CO.	778,712.40
20	5/23/2025	FIRST HOLDING CO.	831,870.00
21	5/23/2025	BULK	17,344.62
22	8/18/2025	AFRICA PRUDENCIAL	15,750,000.00
23	8/20/2025	JA'IZ BANK	312,203.16
24	8/19/2025	UCAP	41,238.52
25	9/8/2025	UPDC	40,058.10
26	9/8/2025	UPDC	420.38
27	9/8/2025	ROAD NIGERIA	2,975,998.50
28	9/26/2025	ROAD NIGERIA	743,998.50
29	9/26/2025	GRDS ET	21,138.11
30	10/28/2025	MTN NIGERIA DIVI.	324,387.00
31	11/28/2025	FG SUK RENTAL	313,657.00
32	12/30/2025	CONOIL FIRST BANK	233,178.72
33	12/30/2025	CONOIL STERLING BANK	1,798.65
34		FCMB PENSION RENT	800,000.00
		TOTAL	111,840,709.62

Note 18

DETAILS OF GRANTS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	%
	AIDS AND GRANTS						
	FOREIGN GRANTS						
	UNICEF Grant General	5,806,579,183.00	0.00	5,806,579,183.00	0.00	5,806,579,183.00	0.00
	World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Loan)	42,000,000,000.00	0.00	42,000,000,000.00	17,244,306,859.00	24,755,693,141.00	0.00
	COVID -19 Action Recovery and Economic Stimulus (CARES) Project (World Bank Loan)	16,050,000,000.00	0.00	16,050,000,000.00	4,193,635,376.00	11,856,364,624.00	26.13
	Agriculture Transformation Agenda Support Programme Phase -1 (ATASP-1) (ADFB Grants)	2,303,727,281.20	0.00	2,303,727,281.20	0.00	2,303,727,281.20	0.00
	Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL)	28,620,000,000.00	0.00	28,620,000,000.00	0.00	28,620,000,000.00	0.00
	Global Environment Facility (GEF- 8) from Food Agricultural Organization	1,125,000,000.00	0.00	1,125,000,000.00	0.00	1,125,000,000.00	0.00
	Global Fund Grant for the Procurement and Installation of Medical Oxygen Equipment in the State	616,815,951.25	0.00	616,815,951.25	0.00	616,815,951.25	0.00
	USAID Contribution from all Partners in Kebbi State (PMI, HWM, State2State, PSM, Advancing Nutrition et al)	1,000,000,000.00		1,000,000,000.00		1,000,000,000.00	
	Nigeria for Women Project (NFWP)	4,900,000,000.00	0.00	4,900,000,000.00	0.00	4,900,000,000.00	0.00
	SUB TOTAL	102,422,122,415.45	0.00	102,422,122,415.45	21,437,942,235.00	80,984,180,180.45	20.93
	DOMESTIC GRANTS						
	Federal Government Grant for Universal Basic Education (UBE)	3,554,642,584.46	0.00	3,554,642,584.46		3,554,642,584.46	0.00
	Sustainability Development Goal (SDG)	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
	Federal Government Tertiary Education Trust Fund (TETFUND) Grant for (College of Education Argungu)	670,862,602.00	0.00	670,862,602.00	1,463,150,000.00	(792,287,398.00)	218.10
	Federal Government Tertiary Education Trust Fund (TETFUND) Intervention (KSUSTA) University of Science & Technology Alero	1,656,944,930.00	0.00	1,656,944,930.00	1,565,562,669.98	91,382,260.02	94.48

	Federal Government Tertiary Education Trust Fund (TETFUND) Intervention (Poly Dakingari)	1,159,466,701.00	0.00	1,159,466,701.00	3,284,355,731.71	(2,124,889,030.71)	283.26
	Social Investment Programmes (FGN Intervention Grants)	0.00	0.00	0.00	0.00	0.00	0.00
	Social Security Welfare Fund (Local Government Grant)	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
	BHCPF for National Health Insurance Scheme (NHIS) (KECHEMA)	687,675,472.00	0.00	687,675,472.00	0.00	687,675,472.00	0.00
	SUB TOTAL	7,953,592,289.46	0.00	7,953,592,289.46	6,313,068,401.69	1,640,523,887.77	79.37
	TOTAL	110,375,714,704.91	0.00	110,375,714,704.91	27,751,010,636.69	82,624,704,068.22	25.14

Note 19

DETAILS OF EXTERNAL LOANS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	
	COVID - 19 Action Recovery and Economic Stimulus (CARES) Project (World Bank Loan)	16,050,000,000.00	0.00	16,050,000,000.00	0.00	16,050,000,000.00	0.00
	World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Loan)	42,000,000,000.00	0.00	42,000,000,000.00	0.00	42,000,000,000.00	0.00
	World Bank Human Capital Opportunities for Prosperity and Equity Programme (World Bank Loan)	6,000,000,000.00	0.00	6,000,000,000.00	0.00	6,000,000,000.00	0.00
	World Bank Loan for the Implementation Livestock Productivity and Resilience Support Project (L-PRES) L-PRESS	5,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
	Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programme (World Bank Loan)	7,450,000,000.00	0.00	7,450,000,000.00	14,645,334,958.28	(7,195,334,958.28)	196.58
	AFDB Loan for the creation of Special Agro Processing Zone (SAPZ)	51,375,000,000.00	0.00	51,375,000,000.00	0.00	51,375,000,000.00	0.00
	World Bank Loan for implementation of Rural Access Road Agency (RARA) for construction of State Road	10,000,000,000.00	0.00	10,000,000,000.00	0.00	10,000,000,000.00	0.00

	RAAMP	16,421,201,040.00	0.00	16,421,201,040.00	0.00	16,421,201,040.00	0.00
	World Bank Loan for Immunization Plus Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	10,720,425,000.00	0.00	10,720,425,000.00	339,632,524.75	10,380,792,475.25	0.00
	World Bank Loan for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL)	28,620,000,000.00	0.00	28,620,000,000.00	17,939,790,664.93	10,680,209,335.07	
	TOTAL	193,636,626,040.00	0.00	193,636,626,040.00	32,924,758,147.96	160,711,867,892.04	17.00

Note 20

DETAILS OF INTERNAL LOANS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	Family Home Fund Housing Loans	7,528,242,313.17	0.00	7,528,242,313.17	0.00	7,528,242,313.17	0.00
	Infrastructure Loan from Commercial Bank	45,000,000,000.00	0.00	45,000,000,000.00	0.00	45,000,000,000.00	0.00
	CBN backed loan for Accelerated Agricultural Development Scheme (AADS)	4,500,000,000.00	0.00	4,500,000,000.00	0.00	4,500,000,000.00	0.00
	TOTAL	7,528,242,313.17	0.00	7,528,242,313.17	0.00	7,528,242,313.17	0.00

Note 21

DETAILS OF EXTERNAL LOAN REPAYMENT

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	0.00
2	FEBRUARY	256,726,333.68		0.00		395,896,049.47	(395,896,049.47)	0.00
3	MARCH	392,354,047.21		0.00		395,896,049.47	(395,896,049.47)	0.00
4	APRIL	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
5	MAY	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
6	JUNE	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
7	JULY	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
8	AUGUST	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
9	SEPTEMBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
10	OCTOBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
11	NOVEMBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
12	DECEMBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
	TOTAL	3,887,313,649.24	-	0.00	-	4,670,347,695.64	(4,670,347,695.64)	0.00

Note 22

DETAILS OF INTERNAL LOANS REPAYMENT

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
1	JANUARY	98,588,614.40		0.00		66,813,572.93	(66,813,572.93)	0.00
2	FEBRUARY	67,170,405.51		0.00		66,779,655.65	(66,779,655.65)	0.00
3	MARCH	67,139,764.42		0.00		66,745,484.40	(66,745,484.40)	0.00
4	APRIL	67,107,689.14		0.00		66,711,056.06	(66,711,056.06)	0.00
5	MAY	67,075,977.74		0.00		66,678,369.19	(66,678,369.19)	0.00
6	JUNE	67,044,028.51		0.00		66,641,423.62	(66,641,423.62)	0.00
7	JULY	67,011,839.65		0.00		66,606,215.25	(66,606,215.25)	0.00
8	AUGUST	66,979,409.38		0.00		66,570,742.77	(66,570,742.77)	0.00
9	SEPTEMBER	66,946,735.88		0.00		66,535,004.27	(66,535,004.27)	0.00
10	OCTOBER	66,913,817.33		0.00		66,498,997.74	(66,498,997.74)	0.00
11	NOVEMBER	66,880,651.89		0.00		99,462,721.15	(99,462,721.15)	0.00
12	DECEMBER	66,864,202.94		0.00		33,462,721.15	(33,462,721.15)	0.00
	TOTAL	835,723,136.79	-	0.00	-	799,505,964.18	(799,505,964.18)	0.00

Note 23**OTHER DEDUCTION FROM FAAC**

S/NO	MONTH	DETAIL OF DEDUCTION	AMOUNT
1	JANUARY	FAAC (Statutory) Ecological	63,819,231.15
2	FEBRUARY	FAAC (Statutory) Ecological	130,771,496.16
3	MARCH	FAAC (Statutory) Ecological	139,391,955.06
4	APRIL	FAAC (Statutory) Ecological	160,788,907.47
5	MAY	FAAC (Statutory) Ecological	164,146,619.60
6	JUNE	FAAC (Statutory) Ecological	149,764,672.97
7	JULY	FAAC (Statutory) Ecological	180,567,678.62
8	AUGUST	FAAC (Statutory) Ecological	233,601,312.93
9	SEPTEMBER	FAAC (Statutory) Ecological	260,491,616.78
10	OCTOBER	FAAC (Statutory) Ecological	221,372,167.40
11	NOVEMBER	FAAC (Statutory) Ecological	247,635,077.08
12	DECEMBER	FAAC (Statutory) Ecological	254,354,477.45
		TOTAL	2,206,705,212.67

Note 24**BANKS BALANCES**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
		₦
1	UBA - Infrastructure Account	345,172.64
2	UBA Main Account	5,923,659,483.02
3	UBA Budget Support Facility Account	999,541.50
4	UBA Paris Club Refund Account	31,260,990.57
5	UBA Treasury Single Account (TSA)	731,114,922.66
6	UBA Bridging Facility Funds	87,127,773.91
7	UBA CACS Account	234,942.51
8	Zenith Bank VAT Account	4,024,543,497.46
9	Zenith Bank A.G Main	154,038,294.22
10	Zenith Bank Salary	275,192,358.11
11	Zenith Bank Civilian Pension	21,370,936.10
12	Zenith Bank Retention Deposit	587,045,658.43
13	Zenith Bank Cares Accounts	1,634,728.57
14	Zenith Bank Infrastructure Development Account	1,505,994,988.39
15	Jaiz Bank A.Gs Main	673,947,873.27
16	Jaiz Bank A.Gs Main II	15,756.44
17	Jaiz Bank Rural Infrastructure Account	84,440.17
18	Eco Bank AGs Recovery Fund	19,215,742.54
19	Eco Bank (1) VAT Account	168,549,158.27
20	Union Bank A Gs Gratuity Account	260,317,933.76
21	Access Bank ECA Backed Loan	937,044,642.31
22	Access Bank Infrastructure Development Account	279,421,647.95
23	KBHS & Loans Sales of Govt Quarters	59,804,959.07
24	KBHS & Loans Housing Loan Acct	1,466,163.86
25	KBHS & Loans Car Loan Account	723,954.41
26	Sterling Bank Plc	478,316,769.93
	TOTAL	16,223,472,330.07

Note 25

DETAILS OF INVESTMENT

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADD ITIONAL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
A		<u>BANK SECTOR</u>	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	48.75	201,220,646.25
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	12.30	5,350,106.40
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	20.45	149,283,977.50
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00		9,667.00	45.00	435,015.00
5		ECOBANK TRANSACTIONAL INCORP.	15,333.00	15,333.00	30,666.00	45.00	1,379,970.00
6	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	115.95	180,163,689.75
7	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	9.99	2,574,922,500.00
8	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	8.00	16,302,680.00
9	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	1.51	1,744,050.00
10	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	47.00	113,364,000.00
12	2024	UNITED BANK FOR AFRICA RIGHTS 2024	482,400.00		482,400.00	100.00	48,240,000.00
		SUB TOTAL	277,395,218.00	398,676.00	277,311,494.00		3,244,416,634.90
B		<u>DEVELOPMENT FINANCE SECTOR</u>					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	6.30	4,583,250.00
2	2011/2012	UBA CAPITAL PLC	1,156,308.00	0.00	1,156,308.00	19.50	22,548,006.00
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	192,718.00	0.00	192,718.00	15.80	3,044,944.40
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEVELOPMENT BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	33,333.00	100,000.00	133,333.00	1.07	142,666.31
7	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		SUB TOTAL	235,482,885.00	593,715.00	236,076,600.00		945,393,135.71
C		<u>INSURANCE SECTOR</u>					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	3.21	685,996.26
2	10/6/1972	ROYAL EXCHANGE ASS. PLC	1,862,008.00	0.00	1,862,008.00	2.05	3,817,116.40
3	10/9/1975	UNIC INSURANCE PLC	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		SUB TOTAL	2,393,952.00	0.00	2,393,952.00		4,524,019.06
D		<u>BUILDING MATERIALS SECTOR</u>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	203.00	12,460,140,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	190.00	417,067,480.00
3	2010	DANGOTE CEMENT PLC	30,810.00	0.00	30,810.00	799.90	24,644,919.00
		SUB TOTAL	63,605,902.00	0.00	63,605,902.00		12,901,852,399.00

E		<u>AUTOMOBILE SECTOR</u>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00
		SUB TOTAL	351,250,827.00	0.00	351,250,827.00		350,250,165.40
F		<u>CONSTRUCTION SECTOR</u>					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
3	2000/NOV	SUKUK AL-IJARA	4,140,659.00	0.00			4,140,659.00
		SUB TOTAL	4,891,992.00	0.00	751,333.00		8,550,456.80
G		<u>REAL ESTATE SECTOR</u>					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	96.30	88,188,651.00
3	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
4		UPDC PLC	2,455,351.00	0.00	2,455,351.00	5.50	13,504,430.50
5		UPDC PLC REAL ESTATE INVEST. TRUST	406,890.00	0.00	406,890.00	7.75	3,153,397.50
		SUB TOTAL	6,329,721.00	181,450.00	6,511,171.00		107,304,578.48
H		<u>CONGLOMERATES SECTOR</u>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	10.60	12,685,179.00
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	90	46,794,330.00
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z CUSSIONS PLC	748,697.00	0.00	748,697.00	65.55	49,077,088.35
7	1988	NESTLE FOODS PLC	9,000.00	0.00	9,000.00	2,900.00	26,100,000.00
8	1988	NESTLE FOODS PLC	6,000.00	0.00	6,000.00	2,900.00	17,400,000.00
		SUB TOTAL	11,093,172.00	0.00	11,093,172.00		245,428,548.65
I		<u>PETROLEUM MARKET SECTOR</u>					
1	1994/95/2012	OANDO PLC	1,016,440.00		1,016,440.00	43.4	44,113,496.00
2		ETHANOL BIO - FUEL 5% EQUITY	5% EQUITY			5% EQUITY	5% EQUITY
3	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	169.00	14,782,261.00
4	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
5	2000	Forte (AFRICAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	15.25	13,481,335.50
6	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		SUB TOTAL	1,920,256.00	123,275.00	2,043,531.00		79,334,271.60
J		<u>AGRIC/AGRO ALLIED SECTOR</u>					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		SUB TOTAL	8,330,000.00	0.00	8,330,000.00		8,330,000.00

K		<u>INDUSTRIAL/DOMESTIC SECTOR</u>					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		SUB TOTAL	1,506,071.00	0.00	1,506,071.00		1,506,071.00
L		<u>PRODUCTION SECTOR</u>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	32.50	819,650.00
2		NASCON ALLIED INDUSTRIES PLC	173,400.00	0.00	173,400.00	145.00	25,143,000.00
3		NASCON ALLIED INDUSTRIES PLC	183,600.00	0.00	183,600.00	145.00	26,622,000.00
		SUB TOTAL	382,220.00		382,220.00		52,584,650.00
M		<u>COMMUNICATION SECTOR</u>					
1		MTN NIGERIA PLC	72,086.00	0.00	72,086.00	750.00	54,064,500.00
		SUB TOTAL	72,086.00		72,086.00		54,064,500.00
N		<u>POWER SECTOR</u>					
1		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		SUB TOTAL	12,332,739.00		12,332,739.00		12,332,739.00
		GRAND TOTAL	976,987,041.00	1,297,116.00	973,661,098.00		18,015,872,169.60

Note 26

DETAILS OF STAFF LOANS & ADVANCES

S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		₦
1	Housing Scheme Kalgo Quarters	6,984,000.00
2	KB Housing Scheme 2nd Aliero Quarters	12,160,600.00
3	Housing Loan Cash Granted	6,210.00
4	Car Loan	26,897,623.16
	TOTAL	46,048,433.16

Note 27

DETAILS OF EXTERNAL LOANS

S/NO.	CREDITOR	LOAN TITTLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	TOTAL DEBT SERVICE INCL OTHER PAYMENTS JAN-JUNE 2025	TOTAL DEBT SERVICE INCL OTHER PAYMENTS JULY-DECEMBER 2025	TOTAL AMOUNT PAID 2025	DISBURSEMENT OUTSTANDING DEBT (DOD) IN USD	AMOUNT OUTSTANDING 2025
					N	N	N	USD	N
1	IDA	Kebbi State HIV/AIDS Programme – IDA	XDR	1,607,880.10	88,452,303.56	82,956,199.85	171,408,503.41	1,203,398.32	1,727,185,990.05
2	IFAD	Kebbi State Community Based Agric & Rural Development Project -IFAD	XDR	2,800,000.00	107,641,973.29	109,676,954.21	217,318,927.50	2,080,542.24	2,986,113,018.55
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) FRF (EUR)	EUR	53,464.34	1,392,681.96	1,590,739.19	2,983,421.15	32,237.23	46,268,715.78
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) CHF	CHF	574,270.13	15,923,305.94	18,235,291.03	34,158,596.97	371,804.18	533,634,586.91
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) DEM (EUR)	EUR	833,076.26	21,700,693.34	24,786,810.46	46,487,503.80	502,316.34	720,953,090.39
6	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) EUR	USD	3,543,975.54	92,316,530.62	105,445,126.07	197,761,656.69	2,136,895.58	3,066,994,559.78
7	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) USD	EUR	4,509,006.46	120,457,006.40	122,124,352.03	242,581,358.43	2,405,011.51	3,451,809,845.31
8		Kebbi State Rural Access Agricultural Marketing Project (RAAM) IDA	XDR	6,710,785.79	0.00	76,412,955.51	76,412,955.51	9,193,776.41	13,195,432,862.61
9		Kebbi State Agro Climate Resilience in Semi - And Landscapes (ACReSAL) Project	XDR	9,578,289.11	0.00	88,149,630.74	88,149,630.74	13,122,255.90	18,833,810,949.23
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	84,280,452.48	89,921,619.37	174,202,071.85	3,784,624.78	5,431,909,591.54
11	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,115.75	533,724,999.39	486,903,917.51	1,020,628,916.90	6,053,970.20	8,689,003,710.69
12	IDA	Kebbi State Health System Development - (Addin Financing)	XDR	2,313,697.75	65,165,670.04	59,236,990.93	124,402,660.97	2,199,617.83	3,157,017,104.06
13	IDA	Kebbi State Health System Development IDA	XDR	2,769,562.60	163,542,404.05	148,010,683.26	311,553,087.31	2,181,722.83	3,131,333,186.07
14	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	266,428,771.62	269,511,067.14	535,939,838.76	3,715,329.61	5,332,453,200.42
15	IDA	Kebbi State - Nigeria for Women – IDA	IDA	15,000,000.00	452,985,872.81	454,743,890.63	907,729,763.44	13,762,500.00	19,752,725,838.75
16	IDA	Kebbi State Nigeria for Women Programme Scale Up Project - IDA	USD	16,000,000.00	0.00	19,916,188.50	19,916,188.50	3,000,000.00	4,305,771,300.00
17	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	6,849,248.58	7,703,422.91	14,552,671.49	4,114,599.89	5,905,508,700.00
18	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	73,292,909.41	78,225,278.85	151,518,188.26	2,952,075.52	4,236,987,351.34
19	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.67	70,341,808.33	74,424,465.33	144,766,273.66	3,626,292.64	5,204,662,256.95
		TOTAL			2,164,496,631.82	2,317,975,583.52	4,482,472,215.34	76,438,971.01	109,709,575,858.43
	A.	Exchange Rate Gain as at January - June 2025			29,598,451.62				
		Variation due to exchange rate movements, changes in disbursement and floating interest rates in July - December 2025 Projection				(113,658,821.19)			

Note 28

INTERNAL LOANS PAYABLES		
S/NO	LOAN DETAILS	AMOUNT
2	Family Homes Funds	2,624,473,687.82
6	Accelarated Agricultural Credit Scheme (AADS)	458,978,583.58
	TOTAL	3,083,452,271.40

Note 30

Hope Gov. Expenditure

	A. Personnel Costs (including Salaries directly Charged to CRF in Note	Suppl. Notes 188	2025 Actual				2025 Budget	Variance	2024 Actual
			BED	PHC	OTHER	Total 2025 Actual			
	List of MDAs Administration Sector								
	List of MDAs Economic Sector								
	List of MDAs Law and Justice								
	List of MDAs Social Sector	Primary Health Care Development Agency		0.00		0.00	0.00	0.00	0.00
		Ministry for Basic and Secondary Education	1,597,521,647.14			1,597,521,647.14	1,834,277,623.06	236,755,975.92	648,000,000.00
		Universal Basic Education (UBE)	2,946,632,904.24			2,946,632,904.24	3,485,104,248.12	538,471,343.88	1,776,468,272.48
		Primary School Staff Pension Board	6,428,574.84			6,428,574.84	7,503,191.02	1,074,616.18	3,566,697.21
		Library Board	54,000,000.00			54,000,000.00	53,420,763.07	-579,236.93	54,000,000.00
		Arabic & Islamic Education Board	677,090,133.53			677,090,133.53	1,339,069,909.06	661,979,775.53	397,211,492.27
		Abdullahi Fodio Islamic Centre	115,249,755.30			115,249,755.30	115,690,047.00	440,291.70	69,444,557.36
		Agency for Adult Education	35,426,260.22			35,426,260.22	35,426,260.22	0.00	22,967,269.00
		Secondary School Management Board (SSMB)	4,536,220,851.88			4,536,220,851.88	4,590,103,798.57	53,882,946.69	2,055,307,933.90
			9,968,570,127.15			9,968,570,127.15	11,460,595,840.12	1,492,025,712.97	5,026,966,222.22
	Summary of Hope Gov. Personnel Cost								
	BED	Suppl. Notes 188	Total 2025 Actual	2025 Budget	Variance	2024 Actual			
	PHC		9,968,570,127.15	11,460,595,840.00	1,460,595,840.12	5,026,966,222.22			
	0 TOTAL		0.00	0.00	0.00	0.00			
			9,968,570,127.15	11,460,595,840.00	1,460,595,840.12	5,026,966,222.22			

Note 31

Hope Gov. Expenditure

OVERHEAD COST	Suppl. Notes 189	2025 Actual				2025 Budget	Variance	2024 Actual
		BED	PHC	OTHER	Total 2025 Actual			
List of MDAs Administration Sector								
List of MDAs Economic Sector								
List of MDAs Law and Justice								
List of MDAs Social Sector	Primary Health Care Development Agency		23,653,000.00		23,653,000.00	114,340,000.00	90,687,000.00	19,500,000.00
	Ministry for Basic and Secondary Education	159,958,800.00			159,958,800.00	417,120,000.00	257,161,200.00	3,044,895,555.00
	Universal Basic Education (UBE)	277,370,000.00			277,370,000.00	313,800,000.00	36,430,000.00	269,310,000.00
	Primary School Staff Pension Board	2,400,000.00			2,400,000.00	3,500,000.00	1,100,000.00	2,400,000.00
	Library Board	750,000.00			750,000.00	57,700,000.00	56,950,000.00	7,450,000.00
	Arabic & Islamic Education Board	14,300,000.00			14,300,000.00	42,450,000.00	28,150,000.00	14,400,000.00
	Abdullahi Fodio Islamic Centre	56,000,000.00			56,000,000.00	63,000,000.00	7,000,000.00	47,499,600.00
	Agency for Adult Education	1,955,000.00			1,955,000.00	1,955,000.00	0.00	1,800,000.00
	Secondary School Management Board (SSMB)	266,166,000.00			266,166,000.00	428,900,000.00	162,734,000.00	243,724,000.00
TOTAL		778,899,800.00	23,653,000.00		802,552,800.00	1,442,765,000.00	640,212,200.00	3,650,979,155.00
Summary of Hope Gov. OVERHEAD Cost	Suppl. Notes 189							
BED		Total 2025 Actual	2025 Budget	Variance	2024 Actual			
PHC		778,899,800.00	1,328,425,000.00	549,525,200.00	3,631,479,155.00			
TOTAL		23,653,000.00	114,340,000.00	90,687,000.00	19,500,000.00			
		802,552,800.00	1,442,765,000.00	640,212,200.00	3,650,979,155.00			

Note 32

HOPE GOV. EXPENDITURE

CAPITAL EXPENDITURE	Suppl. Notes 190	2025 Actual				2025 Budget	Variance	2024 Actual
		BED	PHC	OTHER	Total 2025 Actual			
List of MDAs Administration Sector								
List of MDAs Economic Sector								
List of MDAs Law and Justice								
List of MDAs Social Sector	Primary Health Care Development Agency		922,867,040.24		922,867,040.24	46,777,085,012.00	45,854,217,971.76	917,681,533.30
	Ministry for Basic and Secondary Education	9,511,374,650.76			9,511,374,650.76	19,934,435,627.20	10,423,060,976.44	2,620,678,494.68
	Universal Basic Education (UBE)	4,388,093,723.41			4,388,093,723.41	7,566,010,333.10	3,177,916,609.69	4,994,872,346.76
	Primary School Staff Pension Board	-			-	0.00	0.00	0.00
	Library Board	-			-	0.00	0.00	0.00
	Arabic & Islamic Education Board	-			-	0.00	0.00	0.00
	Abdullahi Fodio Islamic Centre	-			-	0.00	0.00	0.00
	Agency for Adult Education	-			-	0.00	0.00	0.00
	Secondary School Management Board (SSMB)	-			-	0.00	0.00	0.00
TOTAL		13,899,468,374.17	922,867,040.24		14,822,335,414.41	74,277,530,972.30	59,455,195,557.89	8,533,232,374.74
Summary of Hope Gov. CAPITAL EXP.	Suppl. Notes 189							
BED		Total 2025 Actual	2025 Budget	Variance	2024 Actual			
PHC		13,899,468,374.17	27,500,445,960.30	13,600,977,586.13	7,615,550,841.44			
TOTAL		922,867,040.24	46,777,085,012.00	45,854,217,971.76	917,681,533.30			
		14,822,335,414.41	74,277,530,972.30	59,455,195,557.89	8,533,232,374.74			

NOTE 33

25a 1. BASIC EDUCATION EXPENDITURE							
S/N	MDA	SUPPL. NOTES 191	PROGRAMME	FUNCTION CODE	ECONOMIC CODE	DESCRIPTION	AMOUNT #
1	SUBEB		Increase in access retention ,and completion rate at all levels	PREPRIMARY AND PRIMARY EDUCATION	21010101 (Personnel Cost)	Salarie & Emoluments	2,946,632,904.24
2	MINISTRY OF EDUCATION		Equity and inclusi veness in the provision of education services	PREPRIMARY AND PRIMARY EDUCATION	22020310 (Overhead)	Book & Instruction Material	0.00
4	SUBEB		Adequete infrastrured at all levels	PREPRIMARY AND PRIMARY EDUCATION	23010124 (Capital Expenditure)	Furniture (Desk, Chairs)	333,296,122.56
5	MINISTRY OF EDUCATION		Eductaion Sector Expenditure Not Else where classified	PREPRIMARY AND PRIMARY EDUCATION	220200501 (Overhead)	Teachers Development & Training	18,880,000.00
	TOTAL						3,298,809,026.80

NOTE 34

25b 1. PRIMARY HEALTH CARE (PHC) EXPENDITURE							
S/N	MDA	SUPPL. NOTES 192	PROGRAMME	FUNCTION CODE	ECONOMIC CODE	DESCRIPTION	AMOUNT #
1	PHC Development Agency		effected governance of the Health Sytem	SPECIALIZED HOSPITAL SERVICE	21010101 (Personnel Cost)	Salarie & Emoluments	0.00
2	MINISTRY OF Health		Enhacement of the Delivery of Essential Pactkage of Health Seviles (EPHS) to all Citizens	PUBLIC HEALTH SERVICE	(Overhead)	Medicines	0.00
3	PHC Development Agency		provison of universal health coverage and financial risk protection for citizens	PUBLIC HEALTH SERVICE	23010122 (Capital Expenditure)	Hospital Consumables	0.00
							0.00



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