

# **REPORT** *of the* **AUDITOR** **GENERAL**

**ON THE ACCOUNTS OF THE  
GOVERNMENT OF KEBBI STATE**

**AS AT 31ST DECEMBER, 2023**



**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**  
(TAFIDAN KABI)  
DEPUTY GOVERNOR OF KEBBI STATE



**FARUK B. RUFA'I** (FCNA, CFA, FCFEN, FCCSA, ACCSA)  
**AUDITOR GENERAL,  
KEBBI STATE**

# **REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2023**

## **1.0.0 INTRODUCTION**

The Accounts of Kebbi State Government for the year ended 31st December, 2023 have been duly audited in accordance with the section 125(2) of the 1999 constitution of the Federal Republic of Nigeria as amended, and Section 6(a) Kebbi State Audit Law of 2021, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of records and accounts kept in Ministries, Departments and Agencies (MDA). Subject to the observation in this report, and irregularities discovered have been conveyed in various letters to the accounting officers for necessary action.

## **1.0.1 SUBMISSION OF REPORT**

In compliance with section 125(5), of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and section 26(1) of Kebbi State Audit Law of 2021, It is my pleasure to humbly lay before the Honorable House of Assembly, Kebbi state, the Auditor- General Annual Report on the Accounts of Kebbi State Government in respect of financial year ended 31<sup>st</sup> December, 2023.

## **1.0.2 CONSTITUTIONALITY**

In accordance with the same section of the constitution, the draft Annual Report and the Related Financial Statement of the Accountant General on the accounts of the Government of Kebbi State and relevant accounting records for the year ended 31st December, 2023 were received on 3<sup>rd</sup> June, 2024. However, at the early stage of the submission significant observations were made and sorted out, and after series of reconciliations the final reconciled draft was later resubmitted on 26<sup>th</sup> June, 2024 by the Accountant General.

## **1.0.3 TABLING OF PREVIOUS AUDIT REPORTS**

Auditor General Reports for the financial year ended 31st December, 1999 to 2022 (25 years) have been separately submitted to the state Honorable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers of various Ministries, Departments and Agencies (MDAs).

## **1.0.4 GENERAL OVERVIEW OF 2023 APPROPRIATION ACCOUNT**

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31<sup>st</sup> December, 2023, 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 Nigeria1999.

**Previous Audit Observation:** - Observations noted on revenue receipts, shortages, original copies revenue receipts being removed, diversion of revenue receipts, unaccounted revenue, missing revenue receipts, wrong payment of items not supplied and none retirement of imprest etc during the year 2023 were not fully addressed as highlighted.

### 1.0.5 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

### 1.0.6 FINANCIAL HIGHLIGHTS

### 1.0.7 FIVE YEAR FINANCIAL SUMMARY

### 1.0.8 REVENUE

YEARS	2023	2022	2021	2020	2019
	N	N	N	N	N
Statutory Allocation	33,804,098,615.48	40,085,353,980.59	37,424,355,018.00	35,791,477,878.76	43,479,152,211.97
Internally Generated Revenue	11,737,075,709.00	8,428,980,800.67	9,857,039,462.25	7,977,371,803.14	7,367,334,836.87
Value Added Tax (VAT)	33,900,796,694.08	24,435,834,471.21	20,216,067,883.02	14,522,931,240.11	12,004,631,273.89
Local Government Contribution 25%	6,792,872,787.451	6,318,571,732.44	6,478,560,811.33	6,805,972,985.98	7,414,043,024.50
Excess Crude Oil				773,538,106.99	NIL
<b>Total</b>	<b>86,234,843,805.97</b>	<b>72,950,169,252.40</b>	<b>73,976,023,174.60</b>	<b>65,871,292,014.98</b>	<b>70,265,161,347.23</b>

### 1.0.9 EXPENDITURE

YEARS	2023	2022	2021	2020	2019
	N	N	N	N	N
Personnel Cost (MDAS)	25,153,756,246.31	35,735,797,006.22	9,251,239,991.10	9,188,672,860.58	8,417,556,285.39
Grant and Subvention (Board and Parastatals)			9,224,443,955.58	9,738,787,788.17	9,508,065,160.47
Consolidated Revenue Fund Charges ( Public and Political Office Holders )			5,584,829,612.58	7,167,885,564.20	4,229,363,114.69
COVID 19 Expenses(wage)			397,229,076.55	7,167,885,564.20	4,229,363,114.69
<b>Total Personnel Cost</b>			<b>24,457,742,635.81</b>	<b>26,095,346,212.95</b>	<b>22,154,984,560.55</b>
Overhead Cost	19,674,181,986.21	15,794,129,019.37	14,879,615,901.29	9,643,081,037.34	14,548,036,446.47
Capital Expenditure	6,508,437,205.17	33,718,004,119.21	38,476,466,765.20	26,344,797,072.21	44,378,837,858.98
<b>Total</b>	<b>106,336,375,437.69</b>	<b>85,247,930,144.80</b>	<b>77,813,825,302.30</b>	<b>62,083,224,322.50</b>	<b>81,081,858,865.80</b>

### 1.1.0 FIVE YEARS COMPARATIVE ANALYSIS OF REVENUE AND EXPENDITURE

The table above shows the comparative analysis of Revenue and Expenditure for the past (5). Five years from the tables above it was observed that statutory allocation has decrease with about (118.58%) or ₦6,281,255,365.11 when compared with the figure of 2022. Internally Generated Revenue has increase with about ₦3,308,094,908.33 (71.81%). Value Added Tax (VAT) and Local Government Contribution kept on increasing.

#### 1.0.1 GENERAL OBSERVATION.

#### 1.0.2 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.

The estimated statutory allocation from the Federation Account for the year under review was **₦63,377,123,339.00** (Sixty Three Billion, Three Hundred and Seventy Seven Million, One Hundred and One Hundred and Twenty Three Thousand, Three Hundred and Thirty Nine Naira only). However the actual receipts by the state stood at **₦33,804,098,615.48** (Thirty Three Billion, and Eight Hundred and Four Million, and Ninety Eighty Thousand, Six Hundred and Fifteen Naira, Forty Eight Kobo only) representing 53.34%. The revenue profile of the Accountant General Statement were verified and confirmed to have receipted within the period under review the sum of **₦26,957,952,422.00** (Twenty Six Billion, Nine Hundred and Fifty Seven Million, Nine Hundred and Fifty Two Thousand, Four Hundred and Twenty Two Naira, ) While Deduction from FAAC stood at **₦6,846,146,193.48**( Six Billion ,Eight Hundred and Forty Six Million , One Hundred and Forty Six Thousand , One Hundred and Ninety Three Naira Forty Eight Kobo Only) Details of revenue collection are tabulated here under. Viz.

MONTH	ORIGINAL	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
	BUDGET						
	₦		₦	₦		₦	
JANUARY	4,031,426,944.91	5,281,426,944.91	4,591,687,142.43	570,011,981.85	4,021,675,160.58	(689,739,802.48)	86.94
FEBRUARY	4,031,426,944.99	5,281,426,944.99	2,651,652,667.10	1,119,666,047.82	1,531,986,619.28	(2,629,774,277.89)	50.21
MARCH	4,031,426,944.91	5,281,426,944.91	2,523,676,585.06	1,116,189,028.78	1,407,487,556.28	(2,757,750,359.85)	47.78
APRIL	4,031,426,944.91	5,281,426,944.91	3,440,023,491.81	1,140,823,243.55	2,299,200,248.26	(1,841,403,453.10)	65.13
MAY	4,031,426,944.91	5,281,426,944.91	2,443,604,453.36	595,110,109.27	1,848,494,344.09	(2,837,822,491.55)	46.27
JUNE	4,031,426,944.91	5,281,426,944.91	3,695,974,012.76	628,827,385.22	3,067,146,627.54	(1,585,452,932.15)	69.98
JULY	4,031,426,944.91	5,281,426,944.91	2,072,085,493.19	276,455,032.11	1,795,630,461.08	(3,209,341,451.72)	39.23
AUGUST	4,031,426,944.91	5,281,426,944.91	2,690,421,802.20	289,087,139.95	2,401,334,662.25	(2,591,005,142.71)	50.94
SEPTEMBER	4,031,426,944.91	5,281,426,944.91	2,444,842,653.06	286,439,854.37	2,158,402,798.69	(2,836,584,291.85)	46.29
OCTOBER	4,031,426,944.91	5,281,426,944.91	2,695,482,099.37	297,163,528.51	2,398,318,570.86	(2,585,944,845.54)	51.04
NOVEMBER	4,031,426,944.91	5,281,426,944.91	2,084,293,310.27	276,664,048.41	1,807,629,261.86	(3,197,133,634.64)	39.46
DECEMBER	4,031,426,944.91	5,281,426,944.91	2,470,354,904.87	249,708,793.64	2,220,646,111.23	(2,811,072,040.04)	46.77
<b>TOTAL</b>	<b>48,377,123,339.00</b>	<b>63,377,123,339.00</b>	<b>33,804,098,615.48</b>	<b>6,846,146,193.48</b>	<b>26,957,952,422.00</b>	<b>(29,573,024,723.52)</b>	<b>53.34</b>

### 1.1.3 VALUE ADDED TAX (VAT)

The total sum of **₦29,950,573,331.00** (Twenty Nine Billion Nine Hundred and Fifty Million, Five Hundred and Seventy Three Thousand, Three Hundred and Thirty One Naira) was budgeted. However, the sum of **₦33,900,796,694.08** (Thirty Three Billion, Nine Hundred , Seven Hundred Million, Seven Hundred and Ninety Six Thousand, Six Hundred and Ninety Four Naira Eight Kobo only ) was realized from the Federation Account being share of the state allocation from value added Tax (VAT), This amount represent 113.19% of the projected receipt of the year under review as reflected in the Accountant General's report. This shows an increase of **₦3,950,223,363.08** ( Three Billion, Nine Hundred and Fifty Million, Two Hundred and Twenty Three Thousand, Three Hundred and Sixty Three Naira, Eighty Kobo only) . Details of value added Tax receipts for the year2023 are tabulated here under Viz:-

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		BUDGET	BUDGET				
		₦	₦	₦	₦	₦	
1	JANUARY	2,495,881,110.91	0.00	2,495,881,110.91	2,467,548,197.91	(28,332,913.00)	98.86
2	FEBRUARY	2,495,881,110.91	0.00	2,495,881,110.91	2,517,385,299.37	21,504,188.46	100.86
3	MARCH	2,495,881,110.99	0.00	2,495,881,110.99	2,372,503,192.62	(123,377,918.37)	95.06
4	APRIL	2,495,881,110.91	0.00	2,495,881,110.91	2,190,939,886.68	(304,941,224.23)	87.78
5	MAY	2,495,881,110.91	0.00	2,495,881,110.91	2,181,363,899.79	(314,517,211.12)	87.40
6	JUNE	2,495,881,110.91	0.00	2,495,881,110.91	2,685,144,820.63	189,263,709.72	107.58
7	JULY	2,495,881,110.91	0.00	2,495,881,110.91	2,860,242,201.47	364,361,090.56	114.60
8	AUGUST	2,495,881,110.91	0.00	2,495,881,110.91	2,861,355,617.12	365,474,506.21	114.64
9	SEPTEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,513,026,011.41	1,017,144,900.50	140.75
10	OCTOBER	2,495,881,110.91	0.00	2,495,881,110.91	3,044,019,336.68	548,138,225.77	121.96
11	NOVEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,482,512,583.65	986,631,472.74	139.53
12	DECEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,724,755,646.75	1,228,874,535.84	149.24
	<b>TOTAL</b>	<b>29,950,573,331.00</b>	<b>0.00</b>	<b>29,950,573,331.00</b>	<b>33,900,796,694.08</b>	<b>3,950,223,363.08</b>	<b>113.19</b>

## KEBBI STATE OF GOVERNMENT NIGERIA

### 1.1.4 CONSOLIDATED REVENUE FUNDS FOR THE YEAR 31<sup>ST</sup> DECEMBER 2023

Section 120(1) of the constitution of the Federal Republic of Nigeria 1999, provides that all revenue or other monies raised or received by a state shall be paid into or credited to the consolidated revenue fund. Section (2) further, states that no moneys shall be withdrawn from the consolidated revenue fund of the state except to meet expenditure that is charged upon the fund by this constitution or where the issue of those moneys has been authorized by an appropriation law, supplementary appropriation or law passed in pursuance of section 121 of this constitution, sub section (4) also states that no money shall be withdrawn from the consolidated revenue fund of the state or any other public fund of the state except as in the manner prescribed by the State House of Assembly .

Contrary to the provision of the Financial Regulations and the constitution of the Federal Republic of Nigeria, some Ministries, Departments, Agencies and other Arms of Government collect revenues such as taxes, withholding tax (WHT), fees, fine, interest and other revenue without promptly remitting the money into the treasury. It should be

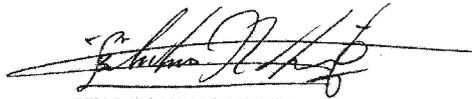
noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act which is a serious misconduct. Thus, all revenue collected during the year shall be brought into account on or before 31<sup>st</sup> December of the year ended.

During the year ended 31<sup>st</sup> December, 2023 total revenue received and credited to the consolidated Revenue fund are tabulated here under .Viz:-

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ACTUAL YEAR 2023	FINAL BUDGET	INITIAL /ORIGINAL BUDGET	SUPLIMENTARY BUDGET	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
26,082,380,782.42	Opening Balance		27,499,144,254.60				
	<b>ADD REVENUE</b>						
40,085,353,980.59	Statutory Allocation FAAC	1	33,804,098,615.48	63,377,123,339.00	48,377,123,339.00	0.00	29,573,024,723.52
24,435,834,471.21	Value Added Tax Allocation	2	33,900,796,694.08	29,950,573,331.00	29,950,573,331.00	0.00	(3,950,223,363.08)
90,603,569,234.22	<b>SUB TOTAL STATUTORY ALLOCATION</b>		<b>95,204,039,564.16</b>	<b>93,327,696,670.00</b>	<b>78,327,696,670.00</b>	0.00	(1,876,342,894.16)
6,720,691,687.99	Direct Taxes	3	10,058,923,026.29	6,683,500,000.00	6,683,500,000.00	0.00	(3,375,423,026.29)
697,149,502.89	Fine	3	303,543,557.75	302,315,001.00	302,315,001.00	0.00	(1,228,556.75)
464,766,335.26	Fees	3	202,023,119.84	1,637,619,347.00	1,637,619,347.00	0.00	1,435,596,227.16
	Mining Rents		0.00	0.00	0.00	0.00	0.00
	Royalties		0.00	0.00	0.00	0.00	0.00
40,185,650.00	Licences	3	32,648,250.50	230,065,227.00	230,065,227.00	0.00	197,416,976.50
80,570,725.17	Earning	3	201,469,012.61	148,758,000.00	148,758,000.00	0.00	(52,711,012.61)
187,998,358.72	Sales	3	470,094,362.77	775,265,893.80	775,265,893.80	0.00	305,171,531.03
22,557,451.83	Sales/Rent on Gov't Buildings	3	71,868,911.00	40,934,000.00	40,934,000.00	0.00	(30,934,911.00)
	Sales/Rent on Land & Others	3	0.00	37,406,696.00	37,406,696.00	0.00	37,406,696.00
203,587,472.02	Interest Earned	3	202,379,565.02	104,300,000.00	104,300,000.00	0.00	(98,079,565.02)
	Investment Income	3	252,800.00	5,000,000.00	5,000,000.00	0.00	4,747,200.00
11,473,616.88	Re-imbusement	3	193,873,103.22	221,600,000.00	221,600,000.00	0.00	27,726,896.78
8,428,980,800.76	<b>Sub-total -Independent Revenue</b>		<b>11,737,075,709.00</b>	<b>10,186,764,164.80</b>	<b>10,186,764,164.80</b>	0.00	(1,550,311,544.20)
	<b>Other Revenue Sources</b>						
150,587,424.53	Exchange Gain	5	10,699,490,690.96	0.00	0.00	0.00	(10,699,490,690.96)
	Bank Charges		0.00	0.00	0.00	0.00	0.00
3,823,350,052.25	Other FAAC Transfers	4	2,786,529,379.30	0.00	0.00	0.00	(2,786,529,379.30)
	Forex Equalization	6	1,070,778,453.42	0.00	0.00	0.00	(1,070,778,453.42)
	Solid Minerals	7	105,068,504.32	0.00	0.00	0.00	(105,068,504.32)
3,973,937,476.78	<b>TOTAL REVENUE:</b>		<b>14,661,867,028.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	(14,661,867,028.00)
	<b>LESS: EXPENDITURE</b>						
35,735,797,006.22	Personnel Expenditure by Administrative Classification	13	25,153,756,246.31	30,848,427,300.03	30,469,142,878.10	0.00	5,694,671,053.72
15,795,729,019.37	Overhead Expenditure by Administrative Classification	14	19,674,181,986.21	27,913,953,292.27	22,892,757,311.40	0.00	8,239,771,306.06
1,091,150,695.46	Other FAAC Deduction(Ecological)	174	910,888,884.83	0.00	0.00	0.00	(910,888,884.83)
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>						
0.00	Proceeds from External Loan Received:	170	9,839,678,701.00	804,262,180.00	6,579,000,000.00	0.00	(9,035,416,521.00)
0.00	Proceeds form Internal Loans :	171	3,598,950,798.29	3,000,000,000.00	3,000,000,000.00	0.00	(598,950,798.29)

792,852,582.26	Loan Repayment (External Loan)	172	(1,026,797,989.47)	400,000,000.00	10,283,668,593.00	0.00	1,426,797,989.47
4,187,535,071.65	Loan Repayment (Internal Loan)	173	(4,908,459,319.18)	2,303,384,877.00	7,220,000,000.00	0.00	7,211,844,196.18
57,603,064,374.96	<b>TOTAL EXPENDITURE</b>		<b>53,242,199,307.99</b>	<b>65,270,027,649.30</b>	<b>80,444,568,782.50</b>	<b>0.00</b>	<b>12,027,828,341.31</b>
45,403,423,136.80	<b>OPERATING BALANCE</b>		<b>68,360,782,993.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(68,360,782,993.17)</b>
	<b>APPROPRIATION /TRANSFERS:</b>						
20,000,000,000.00	Transfer to CDF	ST4	28,930,361,766.32	0.00	0.00	0.00	(28,930,361,766.32)
24,980,387,653.91	<b>CLOSING BALANCE</b>		<b>39,430,421,226.85</b>				

The accompanying notes form part of these Statements.



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

### 1.1.5 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to realize its revenue target of **₦10,186,764,164.80** (Ten Billion, One Hundred and Eighty Six Million, Seven Hundred and Sixty Four Thousand, One Hundred and Sixty Four Naira Eighty Kobo only). This Budgeted amount was the projection for the year under review. But the sum of **₦11,737,075,709.00** (Eleven Billion , Seven Hundred and Thirty Seven Million, and Seventy Five Thousand , Seven Hundred and Nine Naira Only) was realized, which is about 115.22% of the budgeted projection. Thus, showing an increase of **₦1,550,311,544.20** One Billion ,Five Hundred and Fifty Million, Three Hundred and Eleven Thousand , Five Hundred and Forty Four Naira Twenty Kobo Only) when compared with the preceding year figure. This, in terms of value represents the sum of **₦1,550,311,544.20** as performance is surplus when compared with last year. It is therefore expected that despite, the fall in the statutory allocation the strategies put in place by the state government would augment the internally generated revenue there by bridging the fallen receipts from statutory allocation. The internally generated revenue should be on the decrease annually. It is strongly advise that the government should ensure that the agency responsible for collection of revenue (State Board of Internal Revenue) live up to its expectation through training and development of staffs, as that would impact positively towards enhancing the Internal Revenue Generation capacity of the State in order to cushion the effects of low revenue from the federation account. Details of the revenue generation for state is hereby stated in the table below:

HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		IN %
		₦	₦	₦	₦	₦	₦	
120101	Taxes	6,720,691,687.99	6,683,500,000.00	0.00	6,683,500,000.00	10,058,923,026.29	3,375,423,026.29	150.50
120205	Fine	697,149,502.89	302,315,001.00	0.00	302,315,001.00	303,543,557.75	1,228,556.75	100.41
120204	Fees	464,766,335.26	1,637,619,347.00	0.00	1,637,619,347.00	202,023,119.84	(1,435,596,227.16)	12.34
120201	Licences	40,185,650.00	230,065,227.00	0.00	230,065,227.00	32,648,250.50	(197,416,976.50)	14.19
120207	Earning	80,570,725.17	148,758,000.00	0.00	148,758,000.00	201,469,012.61	52,711,012.61	135.43
120206	Sales	187,998,358.72	775,265,893.80	0.00	775,265,893.80	470,094,362.77	(305,171,531.03)	60.64
120208	Rent on Gov't Buildings							
	General	22,557,451.83	40,934,000.00	0.00	40,934,000.00	71,868,911.00	30,934,911.00	175.57
120209	Rent on Land & Others							
	General	0.00	37,406,696.00	0.00	37,406,696.00	0.00	(37,406,696.00)	0.00
120212	Interest Earned	203,587,472.02	104,300,000.00	0.00	104,300,000.00	202,379,565.02	98,079,565.02	194.04
120211	Investment Income		5,000,000.00		5,000,000.00	252,800.00	(4,747,200.00)	5.06
	<b>Sub Total</b>	<b>8,417,507,183.88</b>	<b>9,965,164,164.80</b>	<b>0.00</b>	<b>9,965,164,164.80</b>	<b>11,543,202,605.78</b>	<b>1,578,038,440.98</b>	<b>115.84</b>
120210	Repayment General	11,473,616.88	221,600,000.00	0.00	221,600,000.00	193,873,103.22	(27,726,896.78)	87.49
	<b>Sub Total</b>	<b>11,473,616.88</b>	<b>221,600,000.00</b>	<b>0.00</b>	<b>221,600,000.00</b>	<b>193,873,103.22</b>	<b>(27,726,896.78)</b>	<b>87.49</b>
	<b>Total Revenue</b>	<b>8,428,980,800.76</b>	<b>10,186,764,164.80</b>	<b>0.00</b>	<b>10,186,764,164.80</b>	<b>11,737,075,709.00</b>	<b>1,550,311,544.20</b>	<b>115.22</b>

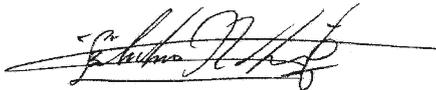
**1.1.6 KEBBI STATE GOVERNMENT OF NIGERIA  
CASH FLOW STATEMENT FOR THE ENDED 31<sup>ST</sup> DECEMBER, 2023**

ANNUAL	CASH FLOW FROM OPERATING ACTIVITIES:	NOTES	CURRENT YEAR	PREVIOUS YEAR
BUDGET 2023	RECEIPT:		ACTUAL 2023	ACTUAL 2022
₦			₦	₦
<b>63,377,123,339.00</b>	Statutory Allocation From FAAC	1	33,804,098,615.48	40,085,353,980.59
<b>29,950,573,331.00</b>	Value Added Tax Allocation	2	33,900,796,694.08	24,435,834,471.21
93,327,696,670.00	<b>SUB TOTAL - Statutory Allocation</b>		<b>67,704,895,309.56</b>	<b>64,521,188,451.80</b>
<b>6,683,500,000.00</b>	Direct Taxes	3	10,058,923,026.29	6,720,691,687.99
<b>302,315,001.00</b>	Fine	3	303,543,557.75	697,149,502.89
<b>1,637,619,347.00</b>	Fees	3	202,023,119.84	464,766,335.26
<b>0.00</b>	Mining Rents		0.00	0.00
<b>0.00</b>	Royalties		0.00	0.00
<b>230,065,227.00</b>	Licences	3	32,648,250.50	40,185,650.00
<b>148,758,000.00</b>	Earning	3	201,469,012.61	80,570,725.17
<b>775,265,893.80</b>	Sales	3	470,094,362.77	187,998,358.72
<b>40,934,000.00</b>	Sales/Rent on Gov't Buildings	3	71,868,911.00	22,557,451.83
<b>37,406,696.00</b>	Sales/Rent on Land & Others	3	0.00	0.00
<b>104,300,000.00</b>	Interest Earned	3	202,379,565.02	203,587,472.02
<b>5,000,000.00</b>	Investment Income	3	252,800.00	0.00
<b>221,600,000.00</b>	Re-imburement	3	193,873,103.22	11,473,616.88
10,186,764,164.80	<b>Sub-total -Independent</b>		<b>11,737,075,709.00</b>	<b>8,428,980,800.76</b>

	Revenue			
0.00	Other FAAC Transfer	4	2,786,529,379.30	3,823,350,052.25
0.00	Exchange Diffirence/Gain	5	10,699,490,690.96	150,587,424.53
12,820,107,602.00	Sales of Government Asset (Airport)	8	0.00	0.00
0.00	Grant	169	23,211,017,312.26	14,928,223,772.68
101,334,568,436.80			<b>36,697,037,382.52</b>	<b>18,902,161,249.46</b>
	<b>TOTAL RECIPT</b>		<b>116,139,008,401.08</b>	<b>91,852,330,502.02</b>
186,655,393,340.00	<b>PAYMENTS:</b>			
30,848,427,300.03	Personnel Cost (Including Salaries on CRF Charges/Pensions)	ST3	25,153,756,246.31	35,735,797,006.22
27,913,953,292.27	Overhead Cost (Including Services on Subvention and Parastatals)	ST3	19,674,181,986.21	15,794,129,019.37
0.00	Other FAAC Deductions(Ecological)	ST4	910,888,884.83	1,091,150,695.46
58,762,380,592.30	<b>TOTAL PAYMENTS:</b>		<b>45,738,827,117.35</b>	<b>52,621,076,721.05</b>
47,972,668,247.30	<b>NET OPERATING ACTIVITIES</b>		<b>70,400,181,283.73</b>	<b>39,231,253,780.97</b>
	Dividend Received		203,854,644.97	201,786,322.20
	<b>NET OPERATING ACTIVITIES</b>		<b>70,604,035,928.70</b>	<b>39,433,040,103.17</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
35,832,286,337.13	Capital Expenditure : Administrative Sector	123	(19,375,868,109.86)	4,852,840,875.07
59,209,521,792.57	Capital Expenditure : Economic Sector	123	(31,742,242,517.08)	16,934,380,601.76
1,707,225,506.40	Capital Expenditure : Law and Justice	123	(222,000,000.00)	147,000,000.00
26,255,606,978.70	Capital Expenditure: Social Sector	123	(9,022,480,858.23)	10,771,432,642.38
1,854,154,280.00	Capital Expenditure : Contingency Fund/Planning Reserve	123	(1,145,845,720.00)	1,012,350,000.00
124,858,794,894.80	<b>NET CASH FLOWS FROM INVESTMENT ACTIVITES:</b>		<b>(61,508,437,205.17)</b>	<b>33,718,004,119.21</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
804,262,180.00	Proceeds from External Loan Received:	170	9,839,678,701.00	0.00
3,000,000,000.00	Proceeds form Internal Loans :	171	3,598,950,798.29	0.00
400,000,000.00	Loan Repayment (External Loan)	172	(1,026,797,989.47)	(792,852,582.26)
2,303,384,877.00	Loan Repayment (Internal Loan)	173	(4,908,459,319.18)	4,187,535,071.65
6,507,647,057.00	<b>Net Cash Flow From Financing Activities</b>		<b>7,503,372,190.64</b>	<b>3,394,682,489.39</b>
	<b>Movement in Other Cash Equivalent Account</b>			

0.00	(Increase)/Decrease in Investments		61,508,437,205.17	33,718,004,119.21
0.00	Net (Increase) Decrease in Other Cash Equivalents:		19,995,772,063.96	27,499,144,254.60
0.00	<b>Total Cash flow from other Cash Equivalent Accounts</b>		<b>81,504,209,269.13</b>	<b>61,217,148,373.81</b>
54,165,337,186.00	<b>Net Cash for the year</b>			
	Cash & its Equivalent 1-01-2023		27,499,144,254.60	26,686,168,160.61
	Cash & its Equivalent 31-12-2023	175	<b>19,995,772,063.96</b>	<b>27,499,144,254.60</b>

The accompanying notes form part of these Statements



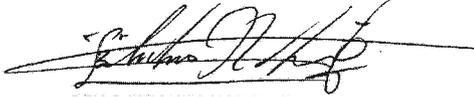
Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)  
ACCOUNTANT - GENERAL KEBBI STATE

**1.1.7 KEBBI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT ASSET AND LIABILITIES AS AT 31ST DECEMBER 2023**

	NOTES	CURRENT YEAR ACTUAL 2023	PREVIOUS YEAR ACTUAL 2022
		₦	₦
<b>ASSETS</b>			
<b>LIQUID ASSETS</b>			
Cash Held by MDAs	12	1,635,053.46	78,327,763.94
Cash & Banks Balances	175	19,995,772,063.96	27,499,144,254.60
<b>TOTAL LIQUIDITY ASSETS</b>		<b>19,995,772,063.96</b>	<b>27,577,472,018.54</b>
<b>INVESTMENTS AND OTHER CASH ASSET</b>			
State Investment	177	8,347,410,113.79	6,954,277,658.06
Imprest	176	14,597,909,322.78	2,894,304,277.30
Staff Loans & Advances	178	264,429,030.86	216,872,467.87
Intangible Asset	SEE AG's Report	115,206,402,144.93	30,923,821,472.89
<b>TOTAL INVESTMENTS AND OTHER CASH ASSET</b>		<b>138,416,150,612.36</b>	<b>40,989,275,876.12</b>
<b>TOTAL ASSETS</b>		<b>158,411,922,676.32</b>	<b>68,566,747,894.66</b>
<b>LIABILITIES:-</b>			
<b>Public Funds</b>			
Consolidated Revenue Fund	ST3	39,430,421,226.85	0.00
Capital Development fund	ST4	13,836,958,978.44	924,642,437.66
Contractual Obligation	181	11,629,489,871.08	11,629,489,871.08
Outstanding Pension/Gratuity		0.00	1,480,477,380.31
<b>TOTAL PUBLIC FUNDS</b>		<b>64,896,870,076.37</b>	<b>14,034,609,689.05</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loan	179	36,241,664,602.76	18,359,934,211.00
Internal Loan	180	35,552,910,224.07	36,172,203,994.61

TOTAL EXTERNAL AND INTERNAL LOANS		148,320,934,774.28	54,532,138,205.61
OTHER LIABILITIES			
Deposits:-		0.00	0.00
TOTAL LIBILITIES		162,157,893,752.72	68,566,747,894.66

The accompanying notes form part of these Statements.



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

### 1.1.8 CASH AND BANK BALANCES

During the year under review, Kebbi State Government maintain 27 different bank accounts with a credit balances of ₦19,995,772,063.96 (Ninety Billion, Nine Hundred and Ninety Five Million, Seven Hundred and Seventy Two Thousand, and Sixty Three Naira, Ninety Six Kobo Only) as per statement **No: 2** of the Accountant General report. There was no cash in hand as at 31<sup>st</sup> December 2023. Financial instruction **No: 1401** requires annual Board of Survey to be held after close of business on the last working day of each financial year before the opening of a business on the 1<sup>st</sup> day of new year (financial year 2023) and to examine the cash, bank balances and stamps etc held by the treasury cash offices. This however, was not backed by Board of Survey's reports and certification. Note 9 refer please.

### 1.1 .9 UN- RETIRED SPECIAL IMPREST

Examination of statement of asset and liabilities as submitted by the Accountant General revealed that the sum of ₦14,597,909,322.78 (Fourteen Billion, Five Hundred and Ninety Seven Million, Nine Hundred and Nine Thousand, Three Hundred and Twenty Two Naira, Seventy Eight Kobo only) was granted as special imprest to various ministries and organizations but was not retired **contrary to the provision of financial regulation No:1111 which state that "All Standing Imprest must be retired on or before 31<sup>st</sup> December of the financial year in which they are issued . Special imprest will be retired within the period allowed or immediately the reason for which they were granted cease to exist whichever is earlier. Note 10 are list of the effected ministries and organizations.**

### 1.2.1 INVESTMENT IN COMPANIES

Government statement of operating assets and liabilities for the period ended 31<sup>st</sup> December 2023 showed a total of ₦8,347,410,113.79 (Eight Billion, Three Hundred and Four Seven Million, Four Hundred and Ten Thousand, One Hundred and Thirty Naira Seventy Nine Kobo only) as investment in companies as existing holding for the reviewed year as against ₦6,954,277,658.06 (Six Billion, Nine Hundred and Fifty Four

Million, Two Hundred and Seventy Seven Thousand, Six Hundred and Fifty Eight Naira Six Kobo only) in the previous year. This shows an increase of **₦1,393,132,455.74** (One Billion, Three Hundred and Ninety Three Million, One Hundred and Three Two Thousand, Four Hundred and Fifty Five Naira Seven Four Kobo only). **Note 22**

We noticed significant improvement in the total numbers of Holdings as against previous years; as a result Kebbi Investment Company is now rated as one of the best and most performing company in northern Nigeria. The recent year's growth as shown on the company's stock investment portfolio has been a testimony of the management team's strategic approach in the portfolio management of the company's stock investment.

We also adopt a long –term investment strategy that ensures higher reward on long – term basis. Dividend Received from investment had shown that the sum of **₦203,854,644.97** (Two Hundred and Three Million, Eight Hundred Fifty Four Thousand, Six Hundred and Forty Four Naira, Ninety Seven Kobo only). **See Note17**. As a result of the value of the shares which is determine by a price mechanism at any given time. All quoted investment is subject to a daily price tag based on which day they are traded on the floor for Nigeria Stock Exchange (NSE) at close of trading period.

### **1.2.2 INTANGIBLE ASSET**

The sum of **₦115,206,402,144.93** (One Hundred and Fifteen Billion, Two Hundred and Six Million, Four Hundred and Two Thousand, One Hundred and Forty Four Naira, Ninety Three Kobo only) being total Intangible Asset was as a result of Asset in various Parastatals where the internal and external loans as well as commitments in respect of contract to Finance projects on roads, rural electrification and water supply were invested. This has been necessitated by cash based accounting concept.

### **1.2.3 UN-EARNED SALARY AND ALLOWANCE**

During the process of checking computation of retirement benefits submitted by Ministries, Departments and Agencies through the Director Pension and Gratuity, Ministry of Finance, the sum of **₦185,161,819.89** (One Hundred and Eighty Five Million, One Hundred Sixty One Thousand , Eight Hundred and Nineteen Naira, Eighty Nine Kobo only) was observed as salary and allowances wrongly paid to staff after terminal dates . **Note 10**

The amount involved in each case was deducted from the benefit payable. This normally confirms the weaknesses in complying with the variation orders by those responsible. It is hoped that this situation will be arrested in the interest of both the government and beneficiaries.

#### **1.2.4 MINISTRY OF FINANCE INCORPORATED DEPT**

#### **1.2.5 BALANCES OF OUTSTANDING CAR LOAN FOR POLITICAL AND PUBLIC OFFICE HOLDERS AS AT 31/12/2023**

During the period under review, report from the loan granted to staff and other political office holders, the sum of **₦57,748,716.95** ( Fifty Seven Million, Seven Hundred and Forty Eight Thousand, Seven Hundred and Sixteen Naira Ninety Five Kobo only) was so far recovered leaving a balance of **₦38,310,616.15** (Thirty Eight Million, Three Hundred and Ten Thousand, Six Hundred and Sixteen Naira, Fifteen Kobo only ) as outstanding against the beneficiaries. However, the Ministry of Finance is recovering the money from the beneficiaries' monthly salaries.

#### **1.2.6 BALANCES OF OUTSTANDING KB HOUSING SCHEME 2<sup>ND</sup> ADAMU ALIERO QUARTERS AS AT 31/12/2023**

During the period under review, report from the houses loans granted to staff and other political office holders, the sum of **₦88,090,255.51** (Eighty Eight Million, and Ninety Thousand, Two Hundred and Fifty Five Naira fifty One Kobo only) was so far recovered leaving balance of **₦127,034,784.14** (One Hundred and Twenty Seven Million, Nine Hundred and Thirty Four Thousand, Seven Hundred and Eighty Four Naira, Fourteen Kobo only), However, the Ministry of Finance is recovering the beneficiaries monthly salaries and allowances on direct deductions.

#### **1.2.7 BALANCES OF OUTSTANDING HOUSING LOAN CASH GRANDTED AS AT 31/12/2023**

During the period under review, report from the Housing loan granted to staff and other political office holders, the sum of **₦1,846,884.70** (One Billion Eight Hundred and forty Six Million, Eight Hundred and Eighty Four Thousand Naira Seventy Kobo only) was so far recovered, leaving a balance of **₦75,115.30** (Seventy Five Thousand, One Hundred and Fifteen Naira, Thirty Kobo only), however the Ministry of Finance is recovering the amounts from the beneficiaries monthly salaries on direct deductions.

#### **1.2.8 BALANCES OF OUTSTANDING KB HOUSING SCHEM, KALGO QUARTERS AS AT 31/12/2023**

During the period of this report the outstanding balances of Housing Scheme, Kalgo Quarters as at 31<sup>st</sup> December, 2023 was **₦140,877,602.00** (One Hundred and Forty Million, Eight Hundred and Seventy Seven Thousand, Six Hundred and Two Naira only) and so far recovered, leaving the balance of **₦71,441,500.00** (Seventy One Hundred Million, Four Hundred Forty Four Thousand, Five Hundred Naira only) as outstanding against the beneficiaries, However the Ministry of Finance is recovering the balances from the beneficiaries monthly salary on direct deductions.

### **1.3.1 KEBBI STATE GOVERNMENT OF NIGERIA**

#### **STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

The sum of **₦124,858,794,894.80** (One Hundred and Twenty Four Billion, Eight Hundred and Fifty Eight Million, Seven Hundred and Ninety Four Thousand, Eight Hundred and Ninety Four Naira, Eighty Kobo only). Was estimated as capital Expenditure

**1.3.2 ACTUAL REVENUE** :- From The Accountant General's report, capital receipts amounted to **₦75,345,396,183.61** (Seventy Five Billion, Three Hundred and Forty Five Million, Three Hundred and Ninety Six Thousand, One Hundred and Eighty Three Naira, Sixty One Kobo only) that is **116.48%** of the approved estimated receipts.

**1.3.3 THE ACTUAL CAPITAL EXPENDITURE:-** The expenditure incurred during the period under review was observed to stand at **₦61,508,437,205.17** (Sixty One Billion, Five Hundred and Eight Million, Four Hundred and Thirty Seven Thousand, Two Hundred and Five Naira Seventeen Kobo, only)

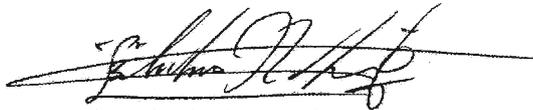
#### **1.3.4 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)**

The closing balance was **₦13,836,958,978.44** (Thirteen Billion, Eight Hundred and Thirty Six Million, Nine Hundred and Fifty Eight Thousand, Nine Hundred and Seven Eight Naira, Forty Four Kobo only).

**KEBBI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2023**

ACTUAL PREVIOUS YEAR 2022	DESCRIPTION	NOTE	TOTAL CAPITAL EXPENDITURE 2023	FINAL BUDGET 2023	INITIAL / ORIGINAL BUDGET 2023	SUPPLIMENTAR Y BUDGET 2023	PERFOR MANCE ON TOTAL %
₦				₦	₦	₦	₦
603,787,157.45	Opening Balance		2,015,793,133.12	6,893,001,164.68	6,893,001,164.68	0.00	29.24
	<b>ADD REVENUE</b>						
20,000,000,000.00	Transfer From CRF	ST3	28,930,361,766.32	0.00	0.00	0.00	0.00
<b>20,603,787,157.45</b>	Local Govt Contribution	10	6,792,872,787.41	9,467,389,724.00	3,000,000,000.00	0.00	71.75
	Internal Loans	171	3,598,950,798.29	3,000,000,000.00	3,000,000,000.00	0.00	119.97
	External Loans	172	9,839,678,701.00	6,579,000,000.00	6,579,000,000.00	0.00	149.56
	Miscellaneous (Local Govt Contribution to Primary Health Care under 1 roof)	11	752,867,040.24	860,000,000.00	860,000,000.00	0.00	87.54
14,928,223,772.68	Grants	169	23,211,017,312.26	37,879,096,327.00	32,879,693,927.00	0.00	61.28
201,786,322.20	Dividend Received from Companies	168	203,854,644.97	5,000,000.00	5,000,000.00	0.00	4077.09
<b>15,130,010,094.88</b>							
<b>35,733,797,252.33</b>	<b>TOTAL REVENUE AVAILABLE</b>		<b>75,345,396,183.61</b>	<b>64,683,487,215.68</b>	<b>53,216,695,091.68</b>	<b>0.00</b>	<b>116.48</b>
	<b>LESS : CAPITAL EXPENDITURE</b>						
4,852,840,875.07	Capital Expenditure : Administrative Sector	123	19,375,868,109.86	35,832,286,337.13	15,265,556,155.13	0.00	54.07
16,934,380,601.76	Capital Expenditure : Economic Sector	123	31,742,242,517.08	59,209,521,792.57	47,273,314,968.57	0.00	53.61
147,000,000.00	Capital Expenditure : Law and Justice	123	222,000,000.00	1,707,225,506.40	2,267,225,506.40	0.00	13.00
10,771,432,642.38	Capital Expenditure : Social Sector	123	9,022,480,858.23	26,255,606,978.70	32,948,073,463.50	0.00	34.36
1,012,350,000.00	Capital Expenditure : Contingency Fund/Planning Reseave	123	1,145,845,720.00	1,854,154,280.00	1,854,154,280.00	0.00	61.80
<b>33,718,004,119.21</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>61,508,437,205.17</b>	<b>124,858,794,894.80</b>	<b>99,608,324,373.60</b>	<b>0.00</b>	<b>49.26</b>
	Intangible Assets						
<b>2,015,793,133.12</b>	<b>CLOSING BALANCE</b>		<b>13,836,958,978.44</b>				

The accompanying notes form part of these Statements.



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

## **2.0.0 APPROPRIATION AUDIT OF GOVERNMENT OFFICE**

**Introduction:** -This aspect of the report aims at highlighting the actual performance achievement or otherwise of revenue targets. It also shows the extent of compliance with expenditure limits as contained in the various appropriation warrants issued to the Accountant General for the period covered by this report.

### **2.0.1 CONTRACT AWARDS**

The concept of Value-for-Money Audit (VFMA) received top most priority in the programme accordingly, verification 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 tie 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).

### **2.0.2 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, safeguard it 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 agency 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 non-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.

### **2.0.3 DISPARITY**

As a way of speedy and easy confirmation of the accuracy and completeness of the Accountant General Accounts and statements, audited accounts, returns of actual recurrent expenditures were compared with corresponding figures in the Accountant General's report. The comparison revealed very significant disparity but these were reconciled and resolved. This approach became necessary due to absence of some vital records. It is however worth mentioning here that, this situation will continue to feature as long as the Accountant General does not produce monthly achieved tabulations, followed by evidence of reconciliation with the accounting officers.

### **2.0.4 PREVIOUS AUDIT REPORT**

While expressing my appreciation to the Pubic Account Committee (PAC) on the level of concern shown on previous Auditor's Annual Reports, I still wish to draw the attention of the committee (PAC) to ensure convening of Public Account Committee session annually. This measure will go a long way in improving the negative trends in public

accountability across the state and sanctioning of erring officers to serve as deterrent for future occurrences.

### 2.0.5 GENERAL OBSERVATION ON THE BUDGET

Budget preparation since the year ended, 31st December-2023, have been on Accrual Basis, whereas, accountant- General's draft reports draft reports have always been translated into accruals basis (IPSAS.).

Revenue forecast appears to be exaggerated or too bogus to achieve. Most MDAs were not able to realize revenue targets. So, I call on the commission to put a lot of effects in producing realizable forecast. In addition , I also wish to recommend that, revenue collection agencies are fully motivated and consultants are strictly monitored to see that all revenue collected are well remitted to the treasury single account accordingly.

### 2.0.6 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.

### 2.0.7 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.

S/N	MINISTRY /DEPARTMENT	NO. OF QUERIES ISSUED	NO. OF QUERIES SETTLE	UNSETTLE O/S
2023	Ministry of Basic Education	3		
2023	Ministry of Commerce	1		
2023	Women Affairs	4		
2023	Ministry of Environment	3		
2023	Ministry of Information	2		
2023	Ministry of Humanitarians	1		
	<b>Total</b>	<b>14</b>	<b>Nil</b>	<b>Nil</b>

## **2.0.8 BOOK KEEPING AND FINANCIAL RECORDS**

The Problem of poor record keeping by Ministries/Extra Ministerial, Departments and State Pension Board as reported in previous Auditor General's Reports was still evidence. This led to unnecessary delay in processing of terminal benefits and there by caused the untold and unwarranted hardship of which retirees under go. They can be saved from all these inherent hardship if record keepers would leave up to their responsibilities. Accounting officers and chief Executive of MDAs are requested to ensure that record of personnel in their Agencies are kept and maintained so as to make them available as soon as they are required.

## **2.0.9 LOSS OF FUNDS AND STORES**

To the best of my knowledge, no case of loss of cash or property was reported from the office of the Accountant General in 2023. No loss of stores anywhere in the service was brought to my notice during the year under review.

## **2.1.0 STAFF DISPOSITION**

The staff strength of this office still remains grossly inadequate as observed in my previous year's report. It shall therefore be appreciated if vacancy positions are improved by recruitment of new staff. This will in turn enhance capacity efficiency and in bringing out audit observations to the attention of the accounting officers for necessary and timely action.

## **2.1.1 BOARDED VEHICLES / PLANTS**

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

## **2.1.2 ESTIMATED INTERNALLY GENERATED REVENUE**

The sum of **₦10,186,764,164.80** (Ten Billion, One Hundred and Eighty Six Million, Seven Hundred and Sixty Four Thousand, One Hundred and Sixty Four Naira Eighty Koko only). This Budgeted amount was the projection for the year under review. But the sum of **₦11,737,075,709.00** (Eleven Billion, Seven Hundred and Thirty Seven Million, and Seventy Five Thousand, Seven Hundred and Nine Naira Only), was realized (**Note3**) this represent 115.22% of the targeted figure.

## **2.1.5 RE-CURRENT REVENUE SHORTFALL**

A comparison of estimated revenue and actual performance from the Accountant General reports shows that there was a shortfall of **₦6,711,930,576.83** (Six Billion, Seven Hundred and Eleven Million, Nine Hundred and Thirty Thousand, Five Hundred and Seventy Six Naira, Eighty Three Kobo only). As can be seen below

	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE IN %
HEAD		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		
		₦	₦	₦	₦	₦	₦	
120204	Fees	464,766,335.26	1,637,619,347.00	0.00	1,637,619,347.00	202,023,119.84	(1,435,596,227.16)	12.34
120201	Licences	40,185,650.00	230,065,227.00	0.00	230,065,227.00	32,648,250.50	(197,416,976.50)	14.19
120206	Sales	187,998,358.72	775,265,893.80	0.00	775,265,893.80	470,094,362.77	(305,171,531.03)	60.64
120209	Rent on Land & Others General	0.00	37,406,696.00	0.00	37,406,696.00	0.00	(37,406,696.00)	0.00
120211	Investment Income		5,000,000.00		5,000,000.00	252,800.00	(4,747,200.00)	5.06
	<b>Sub Total</b>	<b>692,950,343.98</b>	<b>2,685,357,163.80</b>	<b>0.00</b>	<b>2,685,357,163.80</b>	<b>705,018,533.11</b>	<b>(1,980,338,630.69)</b>	<b>26.25</b>
120210	Repayment General	11,473,616.88	221,600,000.00	0.00	221,600,000.00	193,873,103.22	(27,726,896.78)	87.49
	<b>Sub Total</b>	<b>11,473,616.88</b>	<b>221,600,000.00</b>	<b>0.00</b>	<b>221,600,000.00</b>	<b>193,873,103.22</b>	<b>(27,726,896.78)</b>	<b>87.49</b>
	<b>Total Revenue</b>	<b>704,423,960.86</b>	<b>2,906,957,163.80</b>	<b>0.00</b>	<b>2,906,957,163.80</b>	<b>898,891,636.33</b>	<b>(2,008,065,527.47)</b>	<b>30.92</b>

Government is hereby advice to have a critical look at the above stated revenue Codes 1200201 Fees, 120206 Sale, 120209 rents on land, 120210 Repayment General and 120211 Investment incomes with a view to making some improvement in collection for the following fiscal year.

### 2.1.6 POLICY OF SPENDING REVENUE AT SOURCE

This policy still exists especially to institutions of high learning, Boards and Parastatals where they at source spent the revenue collected without any authority from the appropriate quarters. The adverse effect to this system is the failure to properly account for such revenue which constitutes a gross understatement, contrary to the provision of financial regulation No.319, 811 and 817 as well as Edict No.5 Establishing Board of Internal Revenue which does not allow any spending at source from internally generated revenue without covering approval from the appropriate authority. It is hoped that measures will be taken to stop this practice. **Moreover, 10% of the locally generated revenue to Local Government Councils has not been released contrary to the provision of the law No.162 (7) and (8)**

### 2.1.7 REVENUE SHORT FALLS.

#### 2.1.8 MINISTRY OF FINANCE

Revenue shortfall amounted to **₦250,422,440.56** (Two Hundred and Fifty Million, Four Hundred and Twenty two thousand Four Hundred and Forty Naira Fifty Six Kobo only). This shortfall was observed under Eight Economic Codes, the amounts involve was equivalent to 24.70% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021210	Interest on Deposit	100,000,000.00		100,000,000.00
12021005	Repayment on Housing Loan	100,000,000.00	496,708.00	99,503,292.00
12021004	Repayment on Car Republishing	1,000,000.00		1,000,000.00
12021014	Repayment of Car Loan	50,000,000.00	28,392,724.13	21,607,275.87
12021008	Refund of over payment	500,000.00		500,000.00
12021009	Repayment of Furniture Loan	1,000,000.00		1,000,000.00
12021010	Repayment of Loans Advance to MDAs	100,000.00		100,000.00
	Reimbursement in Respect of Pension	10,000,000.00		10,000,000.00
	Social Security Funds	70,000,000.00	53,288,127.31	16,711,872.69
	<b>TOTAL</b>	<b>332,600,000.00</b>	<b>82,177,559.44</b>	<b>250,422,440.56</b>

### 2.1.9 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to **N278,706,405.01** (Two Hundred And Seventy Eight Million , Seven Hundred and Six Thousand, Four Hundred and Five Naira One Kobo only was observed under Thirteen Economic Codes during the year under review. The amount of the shortfall represents 9.44% of the approved estimated revenue from the affected codes as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12010005	Pay as you Earn	5,300,000,000.00	5,047,448,355.48	252,551,644.52
12010119	Entertainment Tax	1,000,000.00	436,550.00	563,450.00
12010011	Tax on Dividends	1,000,000.00	731,280.41	268,719.59
12021007	Refund of Compensation	2,000,000.00	172,000.00	1,828,000.00
12020642	Motor Vehicle Registration	21,000,000.00	3,397,878.50	17,602,121.50
12020644	Misc. Traffic Regulation	1,000,000.00	217,300.00	782,700.00
12020645	Stamp Duty	2,000,000.00	1,962,780.10	37,219.90
12020132	Motor Vehicle License	21,000,000.00	17,321,400.50	3,678,599.50
12020133	Diriver Licence & L/Permit	7,000,000.00	6,570,850.00	429,150.00
12020720	Sales of NDL Forms	200,000.00	91,200.00	108,800.00

	National Driving License			
12010124	Tin Office			-
12020642	Heavy Duty	1,760,000.00	933,000.00	827,000.00
12020642	Transfer of Ownership	50,000.00	21,000.00	29,000.00
	<b>TOTAL</b>	<b>5,358,010,000.00</b>	<b>5,079,303,594.99</b>	<b>278,706,405.01</b>

## 2.2.0 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of ₦1,000,000.00 (One Million, Naira only) was observed under One Economic Codes. The amount involved constitute up to 100% of the approved estimated revenue collection as shown below

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
1202438	Contract agreement Processing fees	1,000,000.00	0.00	1,000,000.00
	<b>TOTAL</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>

## 2.2.1 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of ₦308,916,511.67 (Three Hundred and Eight Million, Nine Hundred and Sixteen Thousand, Five Hundred and Eleven Naira Sixty Kobo only) was observed under Eleven Economic Codes. The amount involved represents 59.9% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12010122	Solid Minerals Exploration Tax	100,000,000.00	19,712,216.00	145,397,546.00
12021013	Comp. on Environment Sanitation	2,000,000.00	1,350,000.00	5,040,000.00
12021012	Comp.on tress & eco. Tree	160,000.00	80,500.00	240,500.00
12020137	Mining Quarry/Borr. Permit	50,000,000.00	225,000.00	50,225,000.00
12020664	Sale of Seeds from Nurs.	100,000.00		100,000.00
12020689	Sales of Forestry Products.	500,000.00	149,000.00	667,000.00
12010121	Solid Minerals Buying & Selling Centres	100,000,000.00		100,000,000.00
12020666	Sales of Fruit & Vegetables	200,000.00	50,000.00	250,000.00
12020478	Food Sanitation	100,000.00		560,000.00
12020507	Offences (Env.) Sanitation	10,000.00		10,000.00
	Royalties (Env.)	1,000,000.00	600,965.67	1,600,965.67
	<b>TOTAL</b>	<b>254,070,000.00</b>	<b>22,167,681.67</b>	<b>308,916,511.67</b>

## 2.2.2 MINISTRY OF WORKS

Revenue shortfalls to the tune of ₦18,872,800.00 (Eighteen Million, Eight Hundred and Seventy Two Thousand, Eight Hundred Naira, only) was observed under on Eight Economic Code. The amount involved was represent 20.97% of the approved estimated revenue collection as shown below

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020474	Speed Boat Transportation Fees & Canoe	1,000,000.00		1,000,000.00
12020428	Fire Pretension Fees	3,000,000.00	470,000.00	3,470,000.00
12020475	Contract Registration	2,000,000.00	1,400,000.00	3,400,000.00
12020476	Contract Processing	2,000,000.00	1,100,000.00	3,100,000.00
12020644	Works School	500,000.00	202,800.00	702,800.00
12020713	Hire of Government Vehicle	3,500,000.00	100,000.00	3,600,000.00
	Economic Development Charges	3,500,000.00		3,500,000.00
	Trade Test	100,000.00		100,000.00
	<b>TOTAL</b>	<b>15,600,000.00</b>	<b>3,272,800.00</b>	<b>18,872,800.00</b>

### 2.2.3 SIR AHMADU BELLO INTERNATIONAL AIRPORT

Revenue shortfall to the tune of **₦27,997,400.00** (Twenty Seven Million, Nine Hundred and Ninety Seven Thousand, Four Hundred Naira only) was observed under Seven Economic Codes. The amount involved represents 7.68% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020716	Development Charges (Air Craft Landing Fees)	20,000,000.00	720,000.00	20,720,000.00
12020470	Passengers Service Charge	2,000,000.00	1,090,000.00	3,090,000.00
12020714	Birnin Kebbi Airport			-
12020500	Fine			-
12020694	Gate fee	3,000,000.00	187,400.00	3,187,400.00
	Extension of time	1,000,000.00		1,000,000.00
	Trolley			-
	<b>TOTAL</b>	<b>26,000,000.00</b>	<b>1,997,400.00</b>	<b>27,997,400.00</b>

### 2.2.4 KESEPA

Revenue shortfall to the tune of **₦1,100,000.00** (One Million, One Hundred Thousand, Naira, only) was observed under One Economic Code. The amounts involved represent 26.6% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020717	KESEPA	1,500,000.00	400,000.00	1,100,000.00
	<b>TOTAL</b>	<b>1,500,000.00</b>	<b>400,000.00</b>	<b>1,100,000.00</b>

## 2.2.5 MINISTRY OF ANIMAL HEALTH AN HUSBANDRY

Revenue shortfall to the tune of **₦8,375,500.00** ( Eight Million, Three Hundred Seventy Five Thousand, Five Hundred Naira, only) was observed under Seven Economic Code. The amounts involved represent 2.14% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020692	Poultry Vaccine Fees	500,000.00		500,000.00
12020123	Hide and Skin Buyers Licenses	100,000.00	20,000.00	120,000.00
12020119	Fishing Permit Licenses	100,000.00		100,000.00
12020670	Sales of Livestock from Ranches	500,000.00		500,000.00
12020648	Trade Cattle Fees	5,000,000.00		5,000,000.00
	Contract Processing	1,000,000.00	155,500.00	1,155,500.00
	Contract Agreement	1,000,000.00		1,000,000.00
	<b>TOTAL</b>	<b>8,200,000.00</b>	<b>175,500.00</b>	<b>8,375,500.00</b>

## 2.2.6 KEBBI STATE UNIVESITY ALIERO

Revenue shortfall to the tune of **₦107,985,518.00** (One Hundred and Seven Million, Nine Hundred and Eighty Five Thousand, Five Hundred and Eighteen Naira, only) was observed under Three Economic Code. The amounts involved represent 54.34% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020631	Registration Fees	216,520,000.00	128,397,982.00	88,122,018.00
12040625	Sales of Remedial Forms	8,000,000.00	136,500.00	7,863,500.00
	Hostel	12,000,000.00		12,000,000.00
	<b>TOTAL</b>	<b>236,520,000.00</b>	<b>128,534,482.00</b>	<b>107,985,518.00</b>

## 2.2.7 POLYTECHNIC DAKIN GARI

Revenue shortfall to the tune of **₦2,862,900.00** (Two Million, Eight Hundred Sixty Two Thousand, Nine Hundred Naira, only) was observed under Two Economic Code. The amounts involved represent 61.28% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020632	Registration Fees (Student)	6,000,000.00	4,531,600.00	1,468,400.00
12020622	Application Forms	1,394,500.00		1,394,500.00
	<b>TOTAL</b>	<b>7,394,500.00</b>	<b>4,531,600.00</b>	<b>2,862,900.00</b>

### 2.2.8 COLLEGE OF NURSING & SCIENCES, BIRNIN KEBBI

Revenue shortfall to the tune of **₦30,114,500.00** (Thirty Million, One Hundred Fourteen Thousand, Five Hundred Naira, only) was observed under Two Economic Code. The amounts involved represent 38.54% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020635	Student Registration Fees	42,000,000.00	18,867,500.00	23,132,500.00
12020624	Sales of Forms	7,000,000.00	18,000.00	6,982,000.00
	<b>TOTAL</b>	<b>49,000,000.00</b>	<b>18,885,500.00</b>	<b>30,114,500.00</b>

### 2.2.9 COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, JEGA

Revenue shortfalls to the tune of **₦4,910,000.00** ( Four Million, Nine Hundred and Ten Thousand, Naira only) was observed under One Economic Codes. The amount involved represents 1.8% 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	5,000,000.00	90,000.00	4,910,000.00
	<b>TOTAL</b>	<b>5,000,000.00</b>	<b>90,000.00</b>	<b>4,910,000.00</b>

### 2.3.0 COLLEGE OF EDUCATION ARGUNGU (COE)

Revenue shortfalls to the tune of **₦104,495,600.00** (One Hundred and Four Million, Four Hundred and Ninety Five Thousand, Six Naira only) was observed under Four Economic Codes. The amount involved represents 16.40% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020633	Student Registration Fees	115,000,000.00	20,504,400.00	94,495,600.00
12020732	Hostel Accommodation	10,000,000.00		10,000,000.00
12020815	Exams Card (COE Argungu)			-
12020915	Shops			-
	<b>TOTAL</b>	<b>125,000,000.00</b>	<b>20,504,400.00</b>	<b>104,495,600.00</b>

### 2.3.1 COLLEGE OF EDUCATION ARGUNGU (COE)

Revenue shortfalls to the tune of **₦2,035,925.00** ( Two Million, and Thirty Five Thousand, Nine Hundred Twenty Five Naira only) was observed under Two Economic Codes. The amount involved represents 83.52% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	OF	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020634	Student Registration Fees		11,453,500.00	9,495,575.00	1,957,925.00
12020620	Sales of Admission Forms		906,000.00	828,000.00	78,000.00
	<b>TOTAL</b>		<b>12,359,500.00</b>	<b>10,323,575.00</b>	<b>2,035,925.00</b>

### 2.3.2 MINISTRY FOR BASIC EDUCATION

Revenue shortfalls to the tune of **₦33,764,000.00** ( Thirty Three Million, Seven Hundred and Sixty Four Thousand, Naira only) was observed under Three Economic Codes. The amount involved represents 1.62% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020638	Registration and Renewal of Contract	5,000,000.00		5,000,000.00
12020476	Contract Processing Fees	2,500,000.00		2,500,000.00
12020475	Registration of private Schools	6,820,000.00	265,000.00	6,555,000.00
12020421	Contract Agreement	20,000,000.00	291,000.00	19,709,000.00
	<b>TOTAL</b>	<b>34,320,000.00</b>	<b>556,000.00</b>	<b>33,764,000.00</b>

### 2.3.4 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of **₦2,050,000.00** ( Two Billion, and Fifty Million , Naira, only )was observed under Two Economic Codes. The amount involved represents 3.38% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020680	Sales of Houses (GRA) Owners Occp.	1,080,000.00		1,080,000.00
12020801	Rent of Govt. Staff Quarters	1,000,000.00	30,000.00	970,000.00
	<b>TOTAL</b>	<b>2,080,000.00</b>	<b>30,000.00</b>	<b>2,050,000.00</b>

### 2.3.5 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of **₦58,249,500.00** ( Fifty Eight Million, Two Hundred and Forty Nine Thousand, Five Hundred Naira only)was observed under Six Economic Codes. The amounts involved represent 8.98% 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	3,913,000.00	2,087,000.00
12020658	Registration of Cooperate Society	6,000,000.00	1,837,500.00	4,162,500.00
12020694	Trade Fair Gate Fees	45,000,000.00		45,000,000.00
12020143	Reg. of trade Fair Materials	3,000,000.00		3,000,000.00

12020801	Rent on Government Properties	2,500,000.00		2,500,000.00
	Golongo Query Codus	1,500,000.00		1,500,000.00
	<b>TOTAL</b>	<b>64,000,000.00</b>	<b>5,750,500.00</b>	<b>58,249,500.00</b>

### 2.3.6 MINISRTY OF WOMEN AFFAIRS

Revenue shortfall to the tune of **₦8,406,550.00** (Eight Million, Four Hundred and Six Thousand, Five Hundred and Fifty Naira, only) was observed under Four Economic Code. The amounts involved represent 22.28% of the approved estimated revenue collection as shown below:

ECONOMI C CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTIO N	ACTUAL COLLECTIO N	SHORT-FALL
12020660	Hall	800,000.00	105,000.00	695,000.00
12020476	Contract Processing	1,000,000.00	80,000.00	920,000.00
	Contract Registration	1,000,000.00		1,000,000.00
	Contract Agreement	7,000,000.00	1,208,450.00	5,791,550.00
	<b>TOTAL</b>	<b>9,800,000.00</b>	<b>1,393,450.00</b>	<b>8,406,550.00</b>

### 2.3.7 DELAY IN THE RETIREMENT OF IMPREST

During the year under review, it was observed that some officers who were granted imprest advances failed to retire the imprest granted to them within the stipulated period, contrary to the provisions of Financial Regulation No. 1101-1108 which states that all standing imprest must be retired on or before 31st December of the financial year in which they are used. Special imprest will be retired within the period allowed or immediately the reasons for which they were granted ceased to exist whichever is the earlier. Retirement of imprest will be effected by the production of approved voucher and /or cash for the full amount of the imprest. Ministries and departments are therefore, enjoined to comply with the above quoted Financial Regulations accordingly.

### 23.8 IMPREST ACCOUNT

Cases of non-compliance to laid down procedures by the financial regulations in respect of imprest accounting process were observed to be grossly very rampant under various MDAs. This covers both standing and special imprest granted to public officials who decline to retire their amounts as at when due and therefore, refused to be accountable. Imprest must not be regarded as pocket monies they must be accounted fully at the end of each specific service delivery. Official imprest Holders are not relieve of responsibility until such amounts advanced to them are brought to account as required by Financial Regulation No. 1101 – 1108

### **2.3.9 IMPREST CASH BOOK**

Contrary to the provision of Financial Regulation No.1107 which says every imprest holder will keep a cash book and will record all receipts and payments from the utilization of such imprest. This important record (Cash Book) was not opened and maintained by most of the ministries and other government agencies.

It was also observed that, some Ministries Department and Agencies were in the habit of committing large sums of money in undertaking construction works, local purchases of stores and other services, over and above the approved sum of **₦500,000.00** which must otherwise be obtained through normal contract award(public tender), this action contravenes the provision of financial regulation **No. 3301** and must therefore be stopped.

### **2.4.0 MOTOR VEHICLES LOAN GRANTED TO NIGERIA UNION OF ROAD 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 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 the Twenty (20) beneficiaries was able to repay his loan in full on the due date.

#### **2.4.1 SURE TRUST FUND;**

#### **2.4.2 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 is 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 effected 21 Local Government Areas, alternatively government should appoint a committee on assets recovery with a specific time frame in order to recover this lager sum of money.

#### **2.4.3 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 some 2015 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. Or this will in turn enhance the revenue back of the state alternatively appoint debt recovery committee to recovered the outstanding amount.

#### **2.4.4 TRICYCLE KEKE- NAPEP OPEN BODY 240 NOS EACH AT ₦200,000.00 ALL 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.

#### **2.4.5 MOTOR VEHICLE LOAN**

##### **2.4.6 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 the 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.

#### **3.0.0 BOARDS AND PARASTATALS 2022 ACCOUNTS**

During the year under review the number of Boards and Parastatals was 48. Their position as regards to their statutory audit in compliance with Sec 125(3) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) remained generally impressive. The constitution requires that my office to provide all governments', statutory corporations, authorities, agencies including all persons and bodies established by law, with:

- (i) A list of auditors qualified to be appointed as external Auditors and from which the bodies shall one of them appoint as their external Auditor:
- (ii) A guideline on the level of fees to be paid to external Auditors: and
- (iii) Comment on their annual accounts and auditor's report thereon.

During the period under review, list of qualified firms of Auditors registered with my office were sent to the various Boards, Parastatals, statutory commissions and government owned companies from which the auditors were to be selected to audit their accounts.

While appreciable steps were taken by some of the Boards, Parastatals and companies to choose auditors, others did not consider it necessary to do so, hence the number of period outstanding in audit of their accounts was considering the enormous resources expended by the state government on these Board / Parastatals in form of salary and overhead, the audit of these institutions should not always be in arrears to avoid huge debt on audit fees. It should also be timely for the purpose planning and of management decision making on the part of government.

Government is therefore reminded of the need for timely settlement of Audit Fees. Which is the only way to guarantee timely submission of audited final accounts and their reports in compliance with section 125(3) of the constitution of the Federal Republic of Nigeria 1999. And section 6(c) kebbi state audit law No. 020 of 2021.

The Accounts of the following Board/ Parastatals and other State Government Agencies for the year under review have been audited by accredited Firms of Chartered Accountants.

1	Kebbi State Primary Health Care Development	AD Zagga& Co. Chartered Accountant.
2	Kebbi State Television Service	E.G & Co. Chartered Accountant
3	Kebbi State Central Market and Motor Park	KL&Co Chartered Accountants
4	Kebbi State Rural Electricity Board	KL&Co Chartered Accountants
5	Kebbi State Water Boards, BirninKebbi, Kebbi State	Mai Alheri& Co. Chartered Accountant
6	Kebbi state Housing Corporation	Yerima& CO Chartered Accountant
7	Kebbi State College of Preliminary Studies YelwaYauri	E.G & Co. Chartered Accountant
8	Kebbi State Social Security Trust Fund	ZainabBinta& Co Chartered Accountants
9	Kebbi state College of Agriculture zuru	ZainabBinta& Co Chartered Accountants
10	Kebbi State Afforestation Programme Forestry II Project,	UmepaAdejo& Co. Certified National Accountants
11	Kebbi State Universal Basic Education, BirninKebbi, Kebbi State.	AD Zagga& Co. Chartered Accountant.
12	Kebbi State Urban Development Authority, BirninKebbi, Kebbi State	EI Rajah Salalau& Co. Certified National Accountants
13	Kebbi State Broadcasting Corporation (Kebbi Radio)	AD Zagga& Co Chartered Accountant.
14	Kebbi State University of Science and Technology Aleiro	AbdulraufJimoh&Co. Chartered Accountant
15	Board of Internal Revenue, Birnin Kebbi, Kebbi State.	MayowaOnanibisi& Co. Chartered Accountants
16	Kebbi State Secondary School Management Board, Birnin Kebbi,	KL& Co. Chartered Accountant
17	Kebbi State Investment Company Limited.	Isah Ahmed &Co Certified National Accountant
18	Community Based Agric and Rural Development Project IFAD	(Audited).
19	Kebbi State Fadama II Project	(Not Audited).
20	Kebbi State Community Based Poverty Reduction Project.	(Audited).
21	Project Financial Management Unit.	(Audited).
22	Kebbi State Rural Access & Mobility Project.	Ubada &c Co Chartered Account
23	Kebbi State Home Saving & Loan Scheme.	(No Information).
24	Kebbi State Scholarship Board, Birnin Kebbi,	(Audited )
25	Kebbi State Sport Council	(Note Audited)
26	State Arabic and Islamic Education Board, Birnin Kebbi, Kebbi State.	(Audited)
27	Islamic Preaching Board, Birnin Kebbi, Kebbi State.	(Audited)
28	Kebbi State Environmental Protection & Agency Project.	(Audited).
29	Kebbi State Low Reform Commission.	(Audited)
30	Rural Water Sanitation Project Birnin Kebbi.	On progress
31	Agency for Adult Non-Formal Education.	(Audited).
32	Kebbi State College of Health Science and Technology, Jega.	(Audited).
33	Sir Yahaya Memorial Hospital, Kebbi State.	(Audited).
34	Kebbi State College of Nursing and Sciences Birnin Kebbi.	(Audited)
35	Kebbi State Farmers Loan Schemes.	(Audited)
36	Hotel Management and Tourism Board Birnin Kebbi.	(Audited )
37	History Bureau Kebbi State.	( Audited)
38	Kebbi State Agric& Rural Development Authority (KARDA)	( Not Audited
39	Pilgrim Welfare Agency	(Audited )
40	Directorate for Roads and Rural Infrastructure	( Not Audited)
41	State Health Project (PSGRDP)	(Not Audited)
42	Kebbi State Agriculture supply company (KASCOM)	MayowaOnanibisi& Co. Chartered Accountants
43	Kebbi Polytechnic Dakin Gari	(Audited)
44	Sir Ahmadu Bello Int. Airport	Audited
45	Contributory Pension Board	Not Audited
46	Kebbi State SDG	Muhammed Gabi &Co Chartered Accountants
47	Kebbi State Medical Centre ,Kalgo	( Audited)
48	Nigeria For Women Project	Ubada &c Co Chartered Account

### **3.0.2 CABINET OFFICE**

#### **3.0.3 INCOMPLETE WORKS**

During the Examination of central Account payment voucher No. 2147 dated 30/8/2023 amounted to N40,000,000.00 was paid to Contractor. It was observed that payment was made for the completion of mosque at Ruggar Fulani (Gessee Phase II Birnin Kebbi)

Physical verification it was discovered that some of the work were not done as was stated on BQ amounted to N8,992,267.75. The accounting officer has been informed and his response is being awaited.

#### **3.0.4 MINISTRY FOR BASIC AND SECONDARY EDUCATION**

##### **3.0.5 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~N~~34,400,000.00 was not refunded as Special imprest granted to Abubakar Jabbo, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

##### **3.0.6 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~N~~5,848,700.00 was not refunded as Special imprest granted to Aliyu Muhammed B/k, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

##### **3.0.7 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~N~~4,981,200.00 was not refunded as Special imprest granted to Murtala Umar Bello, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

#### **3.0.8 MINISTRY OF COMMERCE AND INDUSTRY**

##### **3.0.9 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~N~~980,000,000.00 was not refunded as Special imprest granted to Ahmed Umar Yarima , contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

### **3.1.1 MINISTRY OF ENVIRONMENT**

#### **3.1.2 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~₦~~85,000,000.00 was not refunded as Special imprest granted to Bello Yahaya Geza, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

#### **3.1.3 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~₦~~85,000,000.00 was not refunded as Special imprest granted to Kudirat Shu'aibu Diri, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

#### **3.1.4 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~₦~~60,000,000.00 was not refunded as Special imprest granted to Aminu Musa, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

### **3.1.6 MINISTRY OF WOMEN AFFAIR**

#### **3.1.7 NON RETIREMENT SPECIAL IMPREST**

Examination of financial record for the period under review, revealed that the sum of ~~₦~~980,000,000.00 was not refunded as Special imprest granted to Yakubu Muhammed Yauri, contrary to the provision of financial regulation No. 1101 -1108 which stated that all standing imprest must be retired on or before 31<sup>st</sup> December of the financial year. The accounting officer has been informed and his response is being awaited.

## **4.0.0 GENERAL RECOMMENDATION**

1. Accounting officers are reminded to ensure that audit queries are timely answered to promote accountability which is the hallmark of good governance.
2. Ministries, departments and agencies should also ensure that they carry out monthly reconciliation of their overhead and capital expenditures with the office of the Accountant General to eliminate the gap between the appropriated figure in the budget and that of actual at the treasuries.
3. All ministries, departments and agencies should ensure that reconciliation of bank statement is done on monthly basis in respect of their accounts and copy should be sent to the office of the Auditor General for record purposes.

4. All ministries, departments and agencies should close their account at the end of the year and transfer all un-spent balances to the treasury.
5. All ministries, department and agencies should ensure the maintenance of all necessary books of accounts including the vote book (DVE) should be regularly updated.
6. Monthly bank reconciliation statement should be carried out and errors notice during such exercise should be thoroughly investigated.
7. Proper attention should be paid to properly document payment vouchers raised in accordance to their respective accounting economic codes.
8. All MDAs should operate and maintain a contract register and keep records of tender processes for my yearly examination and inspection.
9. Certified copies of all contract agreement must be forwarded to the office of the Auditor General by all ministries, departments and agencies.
10. Ministry of Finance should always appoint Board of Survey on time to carry out survey of cash and bank balances at various treasury cash offices the exercise should be carried out in line with the existing financial Rules Regulations.
11. All imprest holders are to retire their imprest on or before 31<sup>st</sup> December of each accounting year, special imprest must be retired within the period allowed, or immediately the reasons for which they were granted ceased to exist whichever is the earlier.

#### **4.0.1 OTHER MATTERS**

#### **4.0.2 STAFF STRENGTH**

The staff strength of this office still remained grossly in adequate as mention in my previous years report. It will therefore, be appreciated if vacancy position are improved by recruitment of new staff. This will in turn enhance efficiency and effectiveness in the discharge of our duties and responsibilities, there by achieving value for money audit.

#### **4.0.3 TRAINING.**

This office would very much appreciate programme put in place to meet with the current global challenges posed in the auditing profession. While the level of support generally received from the state government is highly appreciated, the level expected in line with current best practices in audit trend and practices is grossly inadequate. However, regular training and retraining of staff both within and outside the country especially in

the field of computer base audit, risk assessment and E-learning solution would be of immense advantage in improving the capacity of staff and overall service delivery.

#### **4.0.4 LOGISTIC**

Following the increased demand and spread of government activities especially in the current political dispensation, it is the desire of this office to have a minimum of **4 Utility Vehicles** for effective conduct of verification of projects, students head count and general reportage of government activities in all part of the state to allow for proper documentation and timely reporting on all Government Financials activities as huge sums of money are usually being expended. These will help in reducing the cost and hardships been experienced by the office and its staff especially, when compared with what is obtainable in similar officer of our neighboring state.

#### **4.0.5 CONCLUSION**

There is need for the Government to be reminded to consider the establishment of an Audit commission as is obtainable in most States. This development will go a long way in ensuring smooth operation in pursuance of the set target as well as enjoy the desired Independence in its full scale, and a drive towards achievement of the developmental objective and set goals. For increased efficiency and effectiveness, there is need for the Government to look in to the possibility of motivating the staff of the offices of Auditor General of both state and local Government by way of granting approval and implementation of audit salary package, as is done in our neighboring States. And provision of basic infrastructure and communication Technology (ICT). This will in turn boost the morale of the staff, improve capacity and hasten our ability in service delivery and thus achieve the much needed value for money audit (VFM).

## ACKNOWLEDGEMENT

Like in the previous years, the office of the Auditor General enjoyed maximum co-operation during the year under review. It is my ardent hope that the Accountant General and his Public Account Committee (PAC) will look into all the weakness highlighted in this report with a view to addressing them by way of ensuring strict compliance to government accounting rules Financial Regulations, as well as policies and guide lines as contained in the Finance act.

The entire staff of the office of the state Auditor General especially able Directors exhibited a high sense of loyalty, dedication and commitment to duty. This spirit of teamwork is greatly appreciated and its substance is very much encouraged.

I wish to specially thank His Excellency the Executive Governor of Kebbi State Comrade Dr. Nasiru Idris (Kaura Gwandu) whose keen interest in the area of accountability and probity allowed the Office of the Auditor General to carry out its constitutional responsibility without any interference. Let me also acknowledged the Accountant General, Ministry of Finance and his staff with whose cooperation we were able to achieve this milestone.

I also wish to express my deep appreciation to my Accounts Officer who helped to type and re-type the manuscript without which the production of this report would not have been a success.



**Dr. FARUK B RUFA'I (FCNA, CFA,FCFEN,FCCSA,ACCSA)**  
Auditor General,  
Kebbi State.

# OFFICE OF THE STATE AUDITOR GENERAL KEBBI STATE GOVERNMENT

SULTAN ABUBAKAR ROAD, P.M.B. 1050, BIRNIN KEBBI

Telephone: 068/320754

In reply quote  
Ref. No and Date



Ref No.....  
OFFICE OF THE AUDITOR GENERAL  
KEBBI STATE  
BIRNIN KEBBI.

Date:.....

## AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31<sup>st</sup>December 2023, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended).and Kebbi State Law No.20 of 2021.

The audit was conducted in accordance with international Standards on Auditing and INTOSAI Auditing standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) Cash Basic as described in Notes 1 to 180. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kebbi State for the year ended **December 31, 2023** and the transactions or the fiscal year ended on that date.

### Special Opinion.

The state is eligible to receive performance-based grant financing from Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for results (SFTS P for R). The expenditure frameworks (and receipts) are detailed in **Notes 1-180** in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, **Notes 1-180** presents fairly, in all material respects, the expenditures incurred (and Funds received ) **against the SFTAS program by the state for the year ended December31, 2019 (2020,2021 and 2022, as required) in accordance with IPSAS as described in Notes 1-180**

**Dr. FARUK B RUFU'I (FCNA, CFA, FCFEN, FCCSA, ACCS)**  
Auditor General,  
Kebbi State

# Part TWO

## Part II

### 1. RESPONSIBILITY FOR FINANCIAL STATEMENT.

### 2. NOTE'S TO THE ACCOUNTS:

#### Note's 1 –to- 31

- Note: 1 - Gross Statutory Allocation For The Year Ended 31/12/2023
- Note: 2 – Value Added Tax Receipts 2023
- Note: 3 –Internally Generated Revenue For The Year 2023
- Note: 4 - Detail of Exchange Gain 2023
- Note:5– Miscellaneous (Other FAAC Transfers )For The Year 2023
- Note: 6 – 25% Local Government Contribution2023
- Note: 7 – Miscellaneous (Local Govt. contribution tp Primary Health Care Under Roof 1)
- Note 8 – Cash and Bank Balance 2023
- Note: 9 - Cash Held by MDAS 2023
- Note: 10– List of Un-retired Special Imprest As At 31<sup>st</sup> December 2023
- Note 11 Details of Personal cost 2023
- Note 12 Details of overhead cost 2023
- Note -13 Details of Capital Expenditure 2023
- Note 14 Detail of External Loan Repayment 2023
- Note 15 Details of Advances Ministry of Finance Incorporated 2023
- Note 16 Details of Internal loan Repayment 2023
- Note 17 Dividend Receipts from Company f 2023
- Note 18 Details of Internal loan Payables 2023
- Note 19 Details of Internal loan Received 2023
- Note 20 Schedule of Total Revenue Collected by Ministries MDAS
- Note 21 Details of Internal Generated Revenue by MDAS
- Note 22 Schedule of Investment
- Note 23 Schedule of Investment in Company During the Seven year Period
- Note 24 Details of External Loan
- Notes 25 Details of Grants Received
- Note 26 Outstanding Contractual Liabilities
- Note 27 Detail Of Un-earned Salaries and Allowance
- Note 28 Details of sale of government asset (Air Port)
- Note 29 Other Deduction from FAAC
- Note 30 Exchange of Forex Equalization
- Note 31 Details solid minerals
- Note 32 details of Excess Crude



**KEBBI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE**

**P.M.B. 1073, BIRNIN KEBBI Tel: 068-320631, 321805**

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**RESPONSIBILITY FOR FINANCIAL STATEMENT**

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).

2. **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.

3. **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.

4. **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 31<sup>st</sup> December 2023 and its operation for the year ended.

Bello Ibrahim (FCNA, FCCrFA, FCCCSA, FCPA)

**Accountant General**

**Kebbi State**

## 5.0.0

### NOTE 1: Summary of Gross Statutory Allocation for the year 2023

MONTH	ORIGINAL	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
	BUDGET						
	₦		₦	₦		₦	
JANUARY	4,031,426,944.91	5,281,426,944.91	4,591,687,142.43	570,011,981.85	4,021,675,160.58	(689,739,802.48)	86.94
FEBRUARY	4,031,426,944.99	5,281,426,944.99	2,651,652,667.10	1,119,666,047.82	1,531,986,619.28	(2,629,774,277.89)	50.21
MARCH	4,031,426,944.91	5,281,426,944.91	2,523,676,585.06	1,116,189,028.78	1,407,487,556.28	(2,757,750,359.85)	47.78
APRIL	4,031,426,944.91	5,281,426,944.91	3,440,023,491.81	1,140,823,243.55	2,299,200,248.26	(1,841,403,453.10)	65.13
MAY	4,031,426,944.91	5,281,426,944.91	2,443,604,453.36	595,110,109.27	1,848,494,344.09	(2,837,822,491.55)	46.27
JUNE	4,031,426,944.91	5,281,426,944.91	3,695,974,012.76	628,827,385.22	3,067,146,627.54	(1,585,452,932.15)	69.98
JULY	4,031,426,944.91	5,281,426,944.91	2,072,085,493.19	276,455,032.11	1,795,630,461.08	(3,209,341,451.72)	39.23
AUGUST	4,031,426,944.91	5,281,426,944.91	2,690,421,802.20	289,087,139.95	2,401,334,662.25	(2,591,005,142.71)	50.94
SEPTEMBER	4,031,426,944.91	5,281,426,944.91	2,444,842,653.06	286,439,854.37	2,158,402,798.69	(2,836,584,291.85)	46.29
OCTOBER	4,031,426,944.91	5,281,426,944.91	2,695,482,099.37	297,163,528.51	2,398,318,570.86	(2,585,944,845.54)	51.04
NOVEMBER	4,031,426,944.91	5,281,426,944.91	2,084,293,310.27	276,664,048.41	1,807,629,261.86	(3,197,133,634.64)	39.46
DECEMBER	4,031,426,944.91	5,281,426,944.91	2,470,354,904.87	249,708,793.64	2,220,646,111.23	(2,811,072,040.04)	46.77
<b>TOTAL</b>	<b>48,377,123,339.00</b>	<b>63,377,123,339.00</b>	<b>33,804,098,615.48</b>	<b>6,846,146,193.48</b>	<b>26,957,952,422.00</b>	<b>(29,573,024,723.52)</b>	<b>53.34</b>

### NOTE: 2 KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE YEAR 2023

MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
	BUDGET	BUDGET				
	₦	₦	₦	₦	₦	
JANUARY	2,495,881,110.91	0.00	2,495,881,110.91	2,467,548,197.91	(28,332,913.00)	98.86
FEBRUARY	2,495,881,110.91	0.00	2,495,881,110.91	2,517,385,299.37	21,504,188.46	100.86
MARCH	2,495,881,110.99	0.00	2,495,881,110.99	2,372,503,192.62	(123,377,918.37)	95.06
APRIL	2,495,881,110.91	0.00	2,495,881,110.91	2,190,939,886.68	(304,941,224.23)	87.78
MAY	2,495,881,110.91	0.00	2,495,881,110.91	2,181,363,899.79	(314,517,211.12)	87.40
JUNE	2,495,881,110.91	0.00	2,495,881,110.91	2,685,144,820.63	189,263,709.72	107.58
JULY	2,495,881,110.91	0.00	2,495,881,110.91	2,860,242,201.47	364,361,090.56	114.60
AUGUST	2,495,881,110.91	0.00	2,495,881,110.91	2,861,355,617.12	365,474,506.21	114.64
SEPTEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,513,026,011.41	1,017,144,900.50	140.75
OCTOBER	2,495,881,110.91	0.00	2,495,881,110.91	3,044,019,336.68	548,138,225.77	121.96
NOVEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,482,512,583.65	986,631,472.74	139.53
DECEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,724,755,646.75	1,228,874,535.84	149.24
<b>TOTAL</b>	<b>29,950,573,331.00</b>	<b>0.00</b>	<b>29,950,573,331.00</b>	<b>33,900,796,694.08</b>	<b>3,950,223,363.08</b>	<b>113.19</b>

□

**NOTE: 3**

□

**INTERNALLY GENERATED REVENUE FOR THE YEAR 2023**

<b>MONTHS</b>	<b>TOTAL</b>
JANUARY	2,204,575,382.85
FEBRUARY	1,659,273,528.38
MARCH	818,181,307.97
APRIL	537,974,558.10
MAY	835,375,439.57
JUNE	689,367,225.46
JULY	603,817,782.73
AUGUST	815,516,202.13
SEPTEMBER	942,891,415.43
OCTOBER	764,241,653.62
NOVEMBER	894,541,753.35
DECEMBER	971,319,459.41
<b>TOTAL</b>	<b>11,737,075,709.00</b>

**NOTE: 4 DETAILS OF EXCHANGE DIFFERENCE/ GAIN**

S/NO	MONTH	ORIGINAL	AMENDED	FINAL	CURRENT YEAR ACTUAL	VARIANCE
		BUDGET	BUDGET	BUDGET		
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	158,892,862.67	158,892,862.67
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	0.00	0.00
5	MAY	0.00	0.00	0.00	0.00	0.00
6	JUNE	0.00	0.00	0.00	4,214,780.27	4,214,780.27
7	JULY	0.00	0.00	0.00	2,146,058,564.65	2,146,058,564.65
8	AUGUST	0.00	0.00	0.00	1,941,605,082.51	1,941,605,082.51
9	SEPTEMBER	0.00	0.00	0.00	1,572,829,966.55	1,572,829,966.55
10	OCTOBER	0.00	0.00	0.00	1,177,059,564.49	1,177,059,564.49
11	NOVEMBER	0.00	0.00	0.00	1,282,547,571.62	1,282,547,571.62
12	DECEMBER	0.00	0.00	0.00	2,416,282,298.20	2,416,282,298.20
	<b>TOTAL</b>	0.00	0.00	0.00	<b>10,699,490,690.96</b>	<b>10,699,490,690.96</b>

**NOTE: 5 Miscellaneous (Other FAAC Transfers)**

S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	
1	January	Electronic Money Transfer (EMT)	0.00	0.00	0.00	270,422,268.12	270,422,268.12
2	February	Electronic Money Transfer (EMT)/Augmentation	0.00	0.00	0.00	871,886,313.39	871,886,313.39
3	March	Electronic Money Transfer (EMT)	0.00	0.00	0.00	131,079,624.88	131,079,624.88
4	April	Electronic Money Transfer (EMT)	0.00	0.00	0.00	164,419,195.94	164,419,195.94
5	May	Non Oil Excess Account/Electronic Money Transfer (EMT)	0.00	0.00	0.00	336,811,941.75	336,811,941.75
6	June	Electronic Money Transfer (EMT)	0.00	0.00	0.00	159,250,081.34	159,250,081.34
7	July	Electronic Money Transfer (EMT)	0.00	0.00	0.00	126,885,954.61	126,885,954.61
8	August	Electronic Money Transfer (EMT)	0.00	0.00	0.00	142,449,449.36	142,449,449.36
9	September	Electronic Money Transfer (EMT)	0.00	0.00	0.00	156,616,025.11	156,616,025.11
10	October	Electronic Money Transfer (EMT)	0.00	0.00	0.00	121,809,636.19	121,809,636.19
11	November	Electronic Money Transfer (EMT)	0.00	0.00	0.00	172,522,016.98	172,522,016.98
12	December	Electronic Money Transfer (EMT)	0.00	0.00	0.00	132,376,871.63	<b>132,376,871.63</b>
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,786,529,379.30</b>	<b>2,786,529,379.30</b>

□ **NOTE: 6**

□ **25% LOCAL GOVERNMENT CONTRIBUTION**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	250,000,000.00	0.00	788,949,143.66	842,051,754.00	(53,102,610.34)	106.73
2	FEBRUARY	250,000,000.00	0.00	788,949,143.66	847,292,851.12	(58,343,707.46)	107.40
3	MARCH	250,000,000.00	0.00	788,949,143.66	489,303,011.89	299,646,131.77	62.02
4	APRIL	250,000,000.00	0.00	788,949,143.66	468,687,897.01	320,261,246.65	59.41
5	MAY	250,000,000.00	0.00	788,949,143.74	634,779,161.09	154,169,982.65	80.46
6	JUNE	250,000,000.00	0.00	788,949,143.66	634,779,161.09	154,169,982.57	80.46
7	JULY	250,000,000.00	0.00	788,949,143.66	682,009,087.69	106,940,055.97	86.45
8	AUGUST	250,000,000.00	0.00	788,949,143.66	382,356,892.13	406,592,251.53	48.46
9	SEPTEMBER	250,000,000.00	0.00	788,949,143.66	496,456,986.86	292,492,156.80	62.93
10	OCTOBER	250,000,000.00	0.00	788,949,143.66	408,882,617.09	380,066,526.57	51.83
11	NOVEMBER	250,000,000.00	0.00	788,949,143.66	408,882,617.09	380,066,526.57	51.83
12	DECEMBER	250,000,000.00	0.00	788,949,143.66	497,390,750.35	291,558,393.31	63.04
	<b>TOTAL</b>	<b>3,000,000,000.00</b>	<b>0.00</b>	<b>9,467,389,724.00</b>	<b>6,792,872,787.41</b>	<b>3,792,872,787.41</b>	<b>71.75</b>

□ **NOTE: 7 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	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
2	FEBRUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
3	MARCH	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
4	APRIL	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
5	MAY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
6	JUNE	71,666,666.63	0.00	71,666,666.63	62,738,920.02	8,927,746.61	87.54
7	JULY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
8	AUGUST	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
9	SEPTEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
10	OCTOBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
11	NOVEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
12	DECEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
	<b>TOTAL</b>	<b>860,000,000.00</b>	<b>0.00</b>	<b>860,000,000.00</b>	<b>752,867,040.24</b>	<b>107,132,959.76</b>	<b>87.54</b>

**NOTE 8 CASH AND BANK BALANCE**

<b>S/NO.</b>	<b>NAME OF BANKS</b>	<b>TOTAL AMOUNT</b>
		<b>₦</b>
1	G T B Main Account	1,672,480.75
2	UBA Main Account	13,277,486,865.15
3	UBA Budget Support Facility Account	999,541.50
4	UBA Paris Club Refund Account	31,188,902.01
5	UBA Treasury Single Account (TSA)	987,960,870.78
6	UBA Bridging Facility Funds	87,127,813.91
7	UBA - Ifrastructure Account	345,172.64
8	Eco Bank AGs Recovery Fund	19,215,742.54
9	Eco Bank (1) VAT Account	861,737,831.71
10	Heritage Bank Main	363,553.31
11	Heritage Bank Feeding	118,484.35
12	Access Bank ECA Backed Loan	29,697,950.98
13	Zenith Bank A.G Main	457,317,613.62
14	Zenith Bank Salary	371,450,286.20
15	Zenith Bank Civilian Pension	16,092,985.81
16	Zenith Bank Ecologycal	228,378,209.12
17	Zenith Bank AADS	85,221,529.00
18	Jaiz Bank A.Gs Main	1,601,971,755.76
19	Jaiz Bank A.Gs Main II	15,756.44
20	First Bank Kebbi State BIR Deposit	94,759,455.62
21	First Bank A. G's Main	86,221,399.85
22	FCMB A.G's Main	587,913,568.75
23	Union Bank A Gs Gratuity Account	4,398,978.75
24	Starling Bank PAYE	583,974,955.39
25	KBHS & Loans Sales of Govt Quarters	304,671,832.26
26	KBHS & Loans Housing Loan Acct	24,744,573.35
27	KBHS & Loans Car Loan Account	250,723,954.41
	<b>TOTAL</b>	<b>19,995,772,063.96</b>

Note 9

CASH HELD BY MDAs

S/NO.	NAMES	AMOUNT
		₦
1	ABDULLAHI FODIO ISLAMIC SCHOOL	165.00
2	LOCAL GOVT STAFF PENSION BOARD	61,455.54
3	SECONDARY SCHOOL MANAGEMENT BOARD	1,570.85
4	NG CAREs	5,456.90
5	KEBBI STATE POLYTECHNIC DAKINGARI	269,001.52
6	REB	3,248.87
7	LIBRARY BOARD	456.84
8	SDGs	4,070.50
9	SEMA	899.85
10	CSDP	302.29
11	MAIN ACCOUNT	0.00
12	KACHEMA	10,951.90
13	CPS YAURI	3,880.74
14	WATER BOARD	5,404.51
15	ADULT EDUCATION BOARD	1,078.55
16	KARDA	1,078.55
17	RUWATSAM	0.00
18	PREACHING BOARD	426.70
19	KASCOM	838,613.44
20	CENTRAL MARKET	1,731.29
21	HOUSING COOPERATION	765.35
22	KESEPA	623.75
23	KEBBI RADIO	4,040.52
24	STATE INEC	10,372.20
25	KEBGIS	3,037.79
26	MINISTRY OF WORKS	7,908.14
27	SIR YAHAYA MEMORIAL HOSPITAL	16,911.91
28	STATE AIRPORT	15,288.32
29	HOTEL AND TOURISM	130.10
30	COE ARGUNGU	322,847.98
31	UNIVERSITY OF TECHNOLOGY ALIERO	40,979.32
32	FORESTRY II PROJECT	144.00
33	RELIGIOUS AFFIARS	(426.00)
34	RAMP	0.00
35	PILGRIMS WELFARE AGENCY	115.73
36	SCHOLARSHIP BOARD	2,520.51
	<b>TOTAL</b>	<b>1,635,053.46</b>

□ **NOTE: 10**

□ **LIST OF UNRETIRED SPECIAL IMPREST AS AT 31<sup>ST</sup> DECEMBER, 2023**

S/NO	MINISTRIES/DEPARTMENT		DATE	AMOUNT
				₦
1	SEMA	2560	29/12/2023	2,240,837,500.00
2	MINISTRY OF EDUCATION	2841	08/11/2023	34,400,000.00
3	MINISTRY OF EDUCATION	2851	16/08/2023	7,800,000.00
4	MINISTRY OF EDUCATION	2828	12/12/2023	3,000,000.00
5	MINISTRY OF EDUCATION	2878	29/12/2023	6,965,830,000.00
6	MINISTRY OF EDUCATION	2881	29/12/2023	4,981,200.00
7	MINISTRY OF EDUCATION	2882	29/12/2023	5,848,700.00
8	CABINET OFFICE	2821	29/12/2023	2,614,297,265.00
9	KEBBI HOUSE OF ASSEMBLY	2858	29/12/2023	535,194,537.25
10	KEBBI HOUSE OF ASSEMBLY	2886	29/12/2023	20,250,000.00
11	D G OFFICE	2260	21/09/2023	74,600,000.03
12	MINISTRY OF COMMERCE	2155	10/10/2023	980,000,000.00
13	ANIMAL HEALTH AND HUSBANDRY	2808	23/10/2023	10,000,000.00
14	ANIMAL HEALTH AND HUSBANDRY	2060	01/11/2023	30,000,000.00
15	ANIMAL HEALTH AND HUSBANDRY	2868	01/11/2023	20,000,000.00
16	MINISTRY OF ENVIRONMENT	2591	08/11/2023	85,000,000.00
17	MINISTRY OF ENVIRONMENT	2869	08/11/2023	19,000,000.00
18	MINISTRY OF ENVIRONMENT	2883	29/12/2023	60,000,000.00
19	MINISTRY OF WOMEN AFFIARS	2758	12/12/2023	35,000,000.00
20	MINISTRY OF WOMEN AFFIARS	2705	08/11/2023	100,000,000.00
21	MINISTRY OF WOMEN AFFIARS	2696	26/06/2023	670,990,120.50
22	MINISTRY OF WOMEN AFFIARS	2215	29/12/2023	29,000,000.00
23	MINISTRY OF INFORMATION	2873	22/12/2023	23,000,000.00
24	MINISTRY OF INFORMATION	2888	29/12/2023	5,000,000.00
25	KUDA	2754	29/12/2023	3,880,000.00
26	MINISTRY OF HUMANITARIAN AFFIARS	2887	29/12/2023	20,000,000.00
	<b>TOTAL</b>			<b>14,597,909,322.78</b>

**Note 11 DETAILS OF PERSONNEL COST**

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL PERSONNEL EXPENDITURE</b>		31,169,941,955.58	30,469,142,878.10	0.00	30,848,427,300.03	25,153,756,246.31	5,694,671,053.72
<b>01000000000</b>	<b>Administration Sector</b>		1,439,869,541.87	1,949,877,271.98	0.00	1,970,549,615.78	1,781,624,833.93	188,924,781.85
<b>01110000000</b>	<b>Governor's Office</b>		83,673,870.34	135,536,775.68	0.00	135,536,775.68	124,760,775.68	10,776,000.00
011100100100	Office of the Executive Governor		48,637,074.00	106,278,238.04	0.00	106,278,238.04	95,502,238.04	10,776,000.00
011100100200	Office of the Deputy Governor		4,320,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
011101800100	Special Services Department		5,099,282.12	3,979,623.24	0.00	3,979,623.24	3,979,623.24	0.00
011111300100	Directorate Of Protocol		25,617,514.22	24,278,914.40	0.00	24,278,914.40	24,278,914.40	0.00
<b>01120000000</b>	<b>State House of Assembly</b>		138,162,792.01	377,593,696.12	0.00	377,593,696.12	314,647,070.53	62,946,625.59
011200300100	House of Assembly		136,244,706.49	348,675,609.60	0.00	348,675,609.60	312,728,985.00	35,946,624.60
011200400100	House of Assembly Service Commission		1,918,085.52	28,918,086.52	0.00	28,918,086.52	1,918,085.53	27,000,000.99
<b>01230000000</b>	<b>Ministry of Information &amp; Culture</b>		340,390,558.85	320,750,636.32	0.00	325,850,636.32	323,033,997.48	2,816,638.84
012300100100	Ministry of Information & Culture		99,201,638.48	95,364,424.24	0.00	95,364,424.24	94,011,603.06	1,352,821.18
012300300100	Kebbi State Television (KBTv)		119,857,031.33	110,260,341.72	0.00	110,260,341.72	108,796,524.06	1,463,817.66
012300400100	Kebbi Broadcasting Corporation (KBC)		121,331,889.04	115,125,870.36	0.00	120,225,870.36	120,225,870.36	0.00
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>		217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00
011101300100	General Administration (Government House)		217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00
<b>01400000000</b>	<b>Office of the State Auditor General</b>		78,678,433.28	100,145,829.76	0.00	100,145,829.76	84,493,024.47	15,652,805.29
014000100100	Office of the State Auditor General		40,391,679.05	50,742,283.00	0.00	50,742,283.00	45,890,190.27	4,852,092.73
014000200100	Office of the Auditor General for Local Government		38,286,754.23	49,403,546.76	0.00	49,403,546.76	38,602,834.20	10,800,712.56
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>		5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07
014700100100	Civil Service Commission		5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07
<b>01480000000</b>	<b>Kebbi State Independent Electoral Commission</b>		30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29
014800100100	Kebbi State Independent Electoral Commission (INEC)		30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29
<b>01490000000</b>	<b>Local Government Service Commission</b>		7,123,219.20	34,095,943.92	0.00	34,095,943.92	30,802,906.86	3,293,037.06
014900100100	Local Government Service Commission		4,882,919.76	31,817,994.48	0.00	31,817,994.48	28,929,523.62	2,888,470.86
014900200100	Local Government Pension Board		2,240,299.44	2,277,949.44	0.00	2,277,949.44	1,873,383.24	404,566.20
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>		312,683,320.65	500,539,215.08	0.00	500,938,795.08	495,840,280.26	0.00
016100100100	Office of the Secretary to the State Government		286,067,195.02	468,511,591.08	0.00	468,511,591.08	468,511,591.08	0.00
016102100100	Liasion Office - Abuja		5,279,187.96	8,000,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04
016102100200	Liasion Office - Kaduna		3,878,704.44	4,000,000.00	0.00	4,399,580.00	4,399,580.00	0.00
016102100300	Liasion Office - Sokoto		741,060.00	1,000,000.00	0.00	1,000,000.00	741,060.00	258,940.00
016103700100	Pilgrims Welfare Agency (PWA)		16,717,173.23	19,027,624.00	0.00	19,027,624.00	16,908,861.22	2,118,762.78
<b>01650000000</b>	<b>Ministry of Religious Affairs</b>		3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87
016102200100	Preaching Board		3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87
<b>01250000000</b>	<b>Ministry of Establishment, Training and Pension</b>		221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02
012500500100	Establishment Training and Pension		221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02
<b>02000000000</b>	<b>Economic Sector</b>		15,487,211,300.07	13,293,369,119.48	0.00	13,323,469,119.48	8,085,285,136.01	5,238,183,983.47
<b>02150000000</b>	<b>Ministry of Agriculture</b>		584,873,857.31	543,719,775.12	0.00	543,719,775.12	537,728,787.46	5,990,987.66

021500100100	Ministry of Agric & Natural Res		206,419,109.55	202,416,651.60	0.00	202,416,651.60	197,177,603.60	5,239,048.00
021510200100	Kebbi Agric Development Authority(KARDA)		364,900,551.01	327,909,478.44	0.00	327,909,478.44	327,512,727.65	396,750.79
021510900100	Forestry 11 Project		13,554,196.75	13,393,645.08	0.00	13,393,645.08	13,038,456.21	355,188.87
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>13,194,387,765.24</b>	<b>10,908,948,575.64</b>	<b>0.00</b>	<b>10,923,948,575.64</b>	<b>5,783,587,231.91</b>	<b>5,140,361,343.73</b>
022000100100	Ministry of Finance H/Qtr		13,120,311,766.18	5,604,283,588.08	0.00	5,721,193,163.50	5,708,647,108.98	12,546,054.52
022000100200	Debt Management Office		0.00	5,229,489,871.88	0.00	5,127,580,296.46	4,342,939,088.63	784,641,207.83
022000700200	Kebbi State Project Financial Management Unit (PFMU)		4,386,198.00	4,432,832.28	0.00	4,432,832.28	4,386,198.00	46,634.28
022000800000	Board of Internal Revenue (BIR)		69,689,801.06	70,742,283.40	0.00	70,742,283.40	70,553,924.93	188,358.47
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>139,707,054.44</b>	<b>137,955,136.12</b>	<b>0.00</b>	<b>141,555,136.12</b>	<b>137,648,306.75</b>	<b>3,906,829.37</b>
022200100100	Ministry of Commerce and Industry (H/qt)		75,007,527.32	70,481,795.20	0.00	70,481,795.20	68,143,889.39	2,337,905.81
022205200100	Tourisms Board		25,658,085.36	28,392,671.16	0.00	31,992,671.16	30,462,975.60	1,529,695.56
022205300100	Birin Kebbi Central Market		39,041,441.76	39,080,669.76	0.00	39,080,669.76	39,041,441.76	39,228.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>351,779,226.23</b>	<b>354,284,725.56</b>	<b>0.00</b>	<b>354,284,725.56</b>	<b>347,960,102.45</b>	<b>6,324,623.11</b>
023400100100	Ministry of Works and Transport		299,691,641.87	298,022,485.56	0.00	298,022,485.56	295,872,518.09	2,149,967.47
023410500100	Sir Ahmadu Bello Airport		52,087,584.36	56,262,240.00	0.00	56,262,240.00	52,087,584.36	4,174,655.64
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>29,894,660.69</b>	<b>56,852,702.00</b>	<b>0.00</b>	<b>59,852,702.00</b>	<b>29,833,383.00</b>	<b>30,019,319.00</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)		29,894,660.69	29,612,702.00	0.00	32,612,702.00	29,833,383.00	2,779,319.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)		0.00	22,240,000.00	0.00	22,240,000.00	0.00	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)		0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>
025000100100	Fiscal Responsibility Commission		0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>248,298,536.61</b>	<b>239,869,675.44</b>	<b>0.00</b>	<b>239,869,675.44</b>	<b>234,417,647.37</b>	<b>5,452,028.07</b>
025200100100	Ministry of Water Resources and Rural Development		107,067,224.53	98,689,028.84	0.00	98,689,028.84	93,380,197.97	5,308,830.87
025210200100	Water Board		138,612,576.18	138,180,646.60	0.00	138,180,646.60	138,180,646.60	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)		2,618,735.90	3,000,000.00	0.00	3,000,000.00	2,856,802.80	143,197.20
<b>025300000000</b>	<b>Ministry of Land and Hausing</b>		<b>101,499,781.65</b>	<b>110,164,621.92</b>	<b>0.00</b>	<b>118,664,621.92</b>	<b>118,664,621.00</b>	<b>0.92</b>
025300100100	Ministry of Land and Hausing		93,431,593.65	102,228,415.92	0.00	110,728,415.92	110,728,415.00	0.92
025300110100	State Housing Corporation		8,068,188.00	7,936,206.00	0.00	7,936,206.00	7,936,206.00	0.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>		<b>25,013,896.73</b>	<b>22,730,073.48</b>	<b>0.00</b>	<b>22,730,073.48</b>	<b>19,443,950.66</b>	<b>3,286,122.82</b>
023410300100	Rural Electrification Board (REB)		25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>663,579,446.38</b>	<b>739,548,768.00</b>	<b>0.00</b>	<b>739,548,768.00</b>	<b>735,388,662.00</b>	<b>4,160,106.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries		663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Development</b>		<b>148,177,074.79</b>	<b>152,295,066.20</b>	<b>0.00</b>	<b>152,295,066.20</b>	<b>140,612,443.41</b>	<b>11,682,622.79</b>
025300120100	Kebbi Urban Development Authority (KUDA)		148,177,074.79	147,295,066.20	0.00	147,295,066.20	140,612,443.41	6,682,622.79
025300300100	Kebbi Geographic Information System Agency (KEBGIS)		0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>1,128,513,886.99</b>	<b>1,213,666,246.00</b>	<b>0.00</b>	<b>1,225,666,246.00</b>	<b>1,162,528,181.23</b>	<b>63,138,064.77</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>1,067,304,021.36</b>	<b>1,135,368,994.40</b>	<b>0.00</b>	<b>1,147,368,994.40</b>	<b>1,096,266,004.39</b>	<b>51,102,990.01</b>
031801100100	Judicaial Service Commission		68,300,121.60	95,563,390.60	0.00	95,563,390.60	70,333,064.28	25,230,326.32
031805100100	High Courts		512,089,280.14	550,475,539.24	0.00	550,475,539.24	525,475,539.24	25,000,000.00
031805300100	Sharia Courts		486,914,619.62	489,330,064.56	0.00	501,330,064.56	500,457,400.87	872,663.69

03260000000	<b>Ministry of Justice</b>		<b>61,209,865.63</b>	<b>78,297,251.60</b>	<b>0.00</b>	<b>78,297,251.60</b>	<b>66,262,176.84</b>	<b>12,035,074.76</b>
032600100100	Ministry of Justice		54,634,965.82	54,004,106.40	0.00	54,004,106.40	54,004,106.40	0.00
032600200100	Law Reform Commission		6,574,899.81	24,293,145.20	0.00	24,293,145.20	12,258,070.44	12,035,074.76
<b>05000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>13,119,943,630.76</b>	<b>14,012,230,240.64</b>	<b>0.00</b>	<b>14,328,742,318.77</b>	<b>14,124,318,095.14</b>	<b>204,424,223.63</b>
<b>05130000000</b>	<b>Ministry of Youth and Social Development</b>		<b>53,944,815.91</b>	<b>53,410,761.24</b>	<b>0.00</b>	<b>56,410,761.24</b>	<b>56,410,761.24</b>	<b>0.00</b>
051300100100	Ministry of Youth and Social Development		53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>56,301,315.64</b>	<b>56,342,430.24</b>	<b>0.00</b>	<b>56,342,430.24</b>	<b>56,342,430.24</b>	<b>0.00</b>
051400100100	Ministry of Women Affairs & Social Development		56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00
<b>05170000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>4,748,835,895.61</b>	<b>4,731,534,165.20</b>	<b>0.00</b>	<b>4,704,434,165.20</b>	<b>4,633,561,901.89</b>	<b>70,872,263.31</b>
051700100100	Ministry for Basic and Secondary Education		570,195,221.61	648,938,021.28	0.00	648,938,021.28	648,000,000.00	938,021.28
051700300100	Universal Basic Education (UBE)		1,786,407,458.53	1,847,245,169.16	0.00	1,756,145,169.16	1,700,000,000.00	56,145,169.16
051700300200	Primary School Staff Pension Board		2,645,764.56	2,645,764.56	0.00	2,645,764.56	2,645,764.56	0.00
051700800100	Library Board		42,379,666.44	54,000,000.00	0.00	54,000,000.00	54,000,000.00	0.00
051702600100	Arabic & Islamic Education Board		428,262,249.25	396,174,456.96	0.00	396,174,456.96	385,471,127.52	10,703,329.44
051702700100	Abdullahi Fodio Islamic Centre		56,758,996.98	56,816,982.72	0.00	56,816,982.72	55,119,882.51	1,697,100.21
051702800100	Agency for Adult Education		19,306,502.01	18,793,771.92	0.00	18,793,771.92	18,793,771.00	0.92
051705700100	Secondary School Management Board (SSMB)		1,842,880,036.23	1,706,919,998.60	0.00	1,770,919,998.60	1,769,531,356.30	1,388,642.30
<b>05630000000</b>	<b>Ministry of Higher Education</b>		<b>3,019,851,386.48</b>	<b>3,228,780,257.48</b>	<b>0.00</b>	<b>3,236,608,015.48</b>	<b>3,160,703,812.68</b>	<b>75,904,202.80</b>
056300100100	Ministry of Higher Education		27,184,734.24	35,504,406.36	0.00	37,632,164.36	37,632,164.36	0.00
056301800100	State Polytechnic Dakin Gari		334,176,104.45	352,442,957.00	0.00	352,442,957.00	350,907,222.03	1,535,734.97
056301900100	Adamu Augie College of Education , Argungu		622,381,203.50	796,416,793.56	0.00	796,416,793.56	722,524,152.00	73,892,641.56
056302100100	State University of Science & Technology Aliero		1,756,254,045.95	1,767,973,476.72	0.00	1,767,973,476.72	1,767,973,476.72	0.00
056302800100	College of Preliminary Studies Yauri		274,215,420.50	270,802,746.00	0.00	276,302,746.00	276,027,278.53	275,467.47
056305600100	State Scholarship Board		5,639,877.84	5,639,877.84	0.00	5,839,877.84	5,639,519.04	200,358.80
<b>05210000000</b>	<b>Ministry of Health</b>		<b>5,029,148,384.85</b>	<b>5,733,096,993.40</b>	<b>0.00</b>	<b>6,065,881,313.53</b>	<b>6,004,472,573.37</b>	<b>61,408,740.16</b>
052100100100	Ministry of Health		4,074,056,796.24	4,671,399,604.24	0.00	4,980,683,924.37	4,979,872,700.42	811,223.95
052102600100	Sir Yahaya Memorial Hospital		550,759,797.07	560,801,849.16	0.00	560,801,849.16	555,641,761.42	5,160,087.74
052102700100	Kebbi Medical Centre Kalgo		0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00
052110400100	College of Nursing Sciences		203,075,887.29	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27
052110600100	College of Health Sciences Technology Jega		201,255,904.25	203,234,220.00	0.00	226,734,220.00	226,038,257.80	695,962.20
<b>05350000000</b>	<b>Ministry of Environment</b>		<b>155,618,718.67</b>	<b>155,037,660.72</b>	<b>0.00</b>	<b>155,037,660.72</b>	<b>160,630,818.12</b>	<b>(5,593,157.40)</b>
053500100100	Ministry of Environment		144,971,516.77	144,463,278.60	0.00	144,463,278.60	150,085,686.92	(5,622,408.32)
053501600100	Kebbi Environmental Protection Agency (KESEPA)		10,647,201.90	10,574,382.12	0.00	10,574,382.12	10,545,131.20	29,250.92
<b>05510000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>		<b>56,243,113.60</b>	<b>54,027,972.36</b>	<b>0.00</b>	<b>54,027,972.36</b>	<b>52,195,797.60</b>	<b>1,832,174.76</b>
055100100100	Ministry for Local Government & Chieftancy Affairs		53,663,284.72	52,170,824.40	0.00	52,170,824.40	50,338,649.64	1,832,174.76
055100100200	Kebbi Council of Chiefs		2,579,828.88	1,857,147.96	0.00	1,857,147.96	1,857,147.96	0.00

**NOTE: 12**  
**DETAILS OF OVERHEAD COST**

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL OVERHEAD EXPENDITURE</b>		<b>15,795,729,019.37</b>	<b>22,892,757,311.40</b>	<b>0.00</b>	<b>32,893,953,292.27</b>	<b>19,674,181,986.21</b>	<b>13,219,771,306.06</b>
<b>01000000000</b>	<b>Administration Sector</b>		<b>10,577,999,426.20</b>	<b>10,896,198,786.40</b>	<b>0.00</b>	<b>18,221,363,549.40</b>	<b>11,030,496,842.86</b>	<b>7,190,866,706.54</b>
<b>01110000000</b>	<b>Governor's Office</b>		<b>4,527,073,346.12</b>	<b>5,240,243,454.40</b>	<b>0.00</b>	<b>6,190,103,454.40</b>	<b>4,373,395,760.00</b>	<b>1,816,707,694.40</b>
011100100100	Office of the Executive Governor	13	4,226,767,264.00	4,667,358,454.40	0.00	5,367,358,454.40	3,890,590,760.00	1,476,767,694.40
011100100200	Office of the Deputy Governor	14	79,680,000.00	91,500,000.00	0.00	341,360,000.00	251,360,000.00	0.00
011100500100	Sustainable Development Goals (SDGs)	15	6,000,000.00	5,904,000.00	0.00	5,904,000.00	5,904,000.00	0.00
011100800100	Kebbi State Emmergency Relief Agency (SEMA)	16	1,200,000.00	28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00
011100900100	Due Process	17	12,000,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00
011101800100	Special Services Department	18	76,171,082.12	84,781,000.00	0.00	84,781,000.00	52,781,000.00	0.00
011102800100	National Council for Women Society (NCWS)	19	600,000.00	600,000.00	0.00	600,000.00	-	0.00
011103300100	State Agency for Control of AIDS/HIV	20	0.00	10,000,000.00	0.00	10,000,000.00	-	0.00
011103500100	Kebbi State Contributory Pension Board	21	6,000,000.00	9,400,000.00	0.00	9,400,000.00	5,500,000.00	3,900,000.00
011111300100	Directorate Of Protocol	22	118,655,000.00	324,000,000.00	0.00	324,000,000.00	153,710,000.00	0.00
<b>01120000000</b>	<b>State House of Assembly</b>		<b>1,472,342,507.00</b>	<b>2,223,200,000.00</b>	<b>0.00</b>	<b>3,223,200,000.00</b>	<b>1,789,812,815.00</b>	<b>1,433,387,185.00</b>
011200300100	House of Assembly	32	1,470,482,507.00	2,184,500,000.00	0.00	3,184,500,000.00	1,782,212,815.00	1,402,287,185.00
011200400100	House of Assembly Service Commission	33	1,860,000.00	38,700,000.00	0.00	38,700,000.00	7,600,000.00	31,100,000.00
<b>01230000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>49,498,533.00</b>	<b>91,760,000.00</b>	<b>0.00</b>	<b>94,560,000.00</b>	<b>54,294,000.00</b>	<b>40,266,000.00</b>
012300100100	Ministry of Information & Culture	34	24,784,200.00	57,800,000.00	0.00	57,800,000.00	23,990,000.00	33,810,000.00
012300200100	History Bureau	35	130,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00
012300300100	Kebbi State Television (KBTv)	36	16,510,000.00	22,110,000.00	0.00	22,110,000.00	17,587,500.00	4,522,500.00
012300400100	Kebbi Boadcasting Corporation (KBC)	37	8,074,333.00	8,250,000.00	0.00	11,050,000.00	9,116,500.00	1,933,500.00
<b>01240000000</b>	<b>Ministry of Home Affairs and Internal Security</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>-</b>	<b>0.00</b>
012401100100	Ministry of Home Affairs and Internal Security		0.00	0.00	0.00	23,000,000.00	-	0.00
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>		<b>42,600,000.00</b>	<b>267,623,308.00</b>	<b>0.00</b>	<b>302,789,271.00</b>	<b>196,167,345.00</b>	<b>106,621,926.00</b>
012501300100	General Administration	23	42,600,000.00	267,623,308.00	0.00	302,789,271.00	196,167,345.00	106,621,926.00
<b>01400000000</b>	<b>Office of the State Auditor General</b>		<b>15,200,000.00</b>	<b>105,512,024.00</b>	<b>0.00</b>	<b>105,512,024.00</b>	<b>36,490,000.00</b>	<b>69,022,024.00</b>
014000100100	Office of the State Auditor General	40	13,400,000.00	57,950,000.00	0.00	57,950,000.00	24,840,000.00	33,110,000.00
014000200100	Office of the Auditor General for Local Government	41	1,800,000.00	47,562,024.00	0.00	47,562,024.00	11,650,000.00	35,912,024.00
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>		<b>11,950,000.00</b>	<b>13,350,000.00</b>	<b>0.00</b>	<b>13,350,000.00</b>	<b>6,000,000.00</b>	<b>7,350,000.00</b>
014700100100	Civil Service Commission	42	11,950,000.00	13,350,000.00	0.00	13,350,000.00	6,000,000.00	7,350,000.00
<b>01480000000</b>	<b>Kebbi State Independent Electoral Commission</b>		<b>5,997,100.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>15,400,000.00</b>	<b>6,602,000.00</b>	<b>8,798,000.00</b>

	(INEC)							
014800100100	Kebbi State Independent Electoral Commission	43	5,997,100.00	22,000,000.00	0.00	15,400,000.00	6,602,000.00	8,798,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>		<b>13,700,000.00</b>	<b>23,500,000.00</b>	<b>0.00</b>	<b>23,500,000.00</b>	<b>13,700,000.00</b>	<b>9,800,000.00</b>
014900100100	Local Government Service Commission	44	12,000,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00
014900200100	Local Government Pension Board	45	1,700,000.00	2,000,000.00	0.00	2,000,000.00	1,700,000.00	300,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>		<b>4,305,973,940.08</b>	<b>2,747,950,000.00</b>	<b>0.00</b>	<b>7,999,888,800.00</b>	<b>4,632,336,106.86</b>	<b>3,367,552,693.14</b>
016100100100	Office of the Secretary to the State Government	24	4,232,450,781.00	2,645,700,000.00	0.00	7,875,700,000.00	4,529,800,913.96	3,345,899,086.04
016102100100	Liasion Office - Abuja	25	59,374,454.64	88,900,000.00	0.00	88,900,000.00	77,129,192.90	11,770,807.10
016102100200	Liasion Office - Kaduna	26	7,098,704.44	3,700,000.00	0.00	5,638,800.00	4,886,000.00	752,800.00
016102100300	Liasion Office - Sokoto	27	1,650,000.00	1,950,000.00	0.00	1,950,000.00	1,720,000.00	230,000.00
016102100400	Liasion Office - Lagos	28	1,800,000.00	1,950,000.00	0.00	1,950,000.00	1,800,000.00	150,000.00
016103700100	Pilgrims Welfare Agency (PWA)	31	3,600,000.00	5,750,000.00	0.00	25,750,000.00	17,000,000.00	8,750,000.00
<b>016400000000</b>	<b>Ministry of Spcial Duties</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>14,040,000.00</b>	<b>8,960,000.00</b>
016400100100	Ministry of Special Duties		0.00	0.00	0.00	23,000,000.00	14,040,000.00	8,960,000.00
<b>016500000000</b>	<b>Ministry of Religious Affiars</b>		<b>44,258,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>83,000,000.00</b>	<b>44,260,000.00</b>	<b>38,740,000.00</b>
016500100100	Ministry of Religious Affiars		43,073,000.00	58,750,000.00	0.00	81,750,000.00	43,060,000.00	38,690,000.00
016502200100	Islamic Preaching Board	29	1,185,000.00	1,250,000.00	0.00	1,250,000.00	1,200,000.00	50,000.00
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>		<b>89,406,000.00</b>	<b>101,060,000.00</b>	<b>0.00</b>	<b>124,060,000.00</b>	<b>117,866,161.00</b>	<b>6,193,839.00</b>
016600500100	Ministry of Establishment, Training and Pension	38	89,046,000.00	100,700,000.00	0.00	123,700,000.00	117,506,161.00	6,193,839.00
016600700100	State Manpower Committee	39	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00
<b>020000000000</b>	<b>Economic Sector</b>		<b>1,418,902,147.92</b>	<b>3,541,276,870.00</b>	<b>0.00</b>	<b>4,518,392,408.00</b>	<b>1,607,991,137.79</b>	<b>2,910,401,270.21</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>25,474,000.00</b>	<b>48,070,000.00</b>	<b>0.00</b>	<b>48,070,000.00</b>	<b>19,910,000.00</b>	<b>28,160,000.00</b>
021500100100	Ministry of Agric & Natural Res	46	9,590,000.00	24,450,000.00	0.00	24,450,000.00	9,660,000.00	14,790,000.00
021510200100	Kebbi Agric Development Authority (KARDA)	47	4,784,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00
021510300100	Rural Access Mobility Project (RAMP)	48	0.00	3,180,000.00	0.00	3,180,000.00	-	0.00
021510900100	Forestry 11 Project	49	2,400,000.00	2,640,000.00	0.00	2,640,000.00	2,400,000.00	240,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	50	8,700,000.00	9,400,000.00	0.00	9,400,000.00	3,050,000.00	6,350,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>988,422,557.92</b>	<b>1,582,600,692.00</b>	<b>0.00</b>	<b>1,826,346,412.00</b>	<b>1,200,519,352.79</b>	<b>625,827,059.21</b>
022000100100	Ministry of Finance H/Qtr	52	399,025,800.15	846,830,692.00	0.00	849,830,692.00	732,113,611.06	117,717,080.94
022000100200	Debt Management Office		0.00	41,220,000.00	0.00	131,220,000.00	122,870,000.00	0.00
022000700100	Accountant General's Office	54	418,748,850.00	463,000,000.00	0.00	583,745,720.00	111,400,000.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	55	4,200,000.00	4,050,000.00	0.00	4,050,000.00	4,050,000.00	0.00
022000800000	Board of Internal Revenue (BIR)	56	166,447,907.77	219,300,000.00	0.00	249,300,000.00	230,085,741.73	19,214,258.27
022005700100	Micro Finance Banks Operation	57	0.00	8,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>21,029,690.00</b>	<b>302,250,000.00</b>	<b>0.00</b>	<b>310,650,000.00</b>	<b>21,007,790.00</b>	<b>289,642,210.00</b>
022200100100	Ministry of Commerce and Industry H/Qtr	58	7,095,000.00	288,500,000.00	0.00	288,500,000.00	7,847,000.00	280,653,000.00
022205200100	Tourisms Board	59	9,134,690.00	1,800,000.00	0.00	10,200,000.00	8,360,790.00	1,839,210.00
022205300100	Birnin Kebbi Central Market	60	4,800,000.00	11,950,000.00	0.00	11,950,000.00	4,800,000.00	7,150,000.00
<b>022800000000</b>	<b>Ministry of Digital Economy</b>		<b>7,290,000.00</b>	<b>38,300,000.00</b>	<b>0.00</b>	<b>61,300,000.00</b>	<b>10,136,995.00</b>	<b>51,163,005.00</b>
022800100100	Ministry of Digital Economy		7,290,000.00	38,300,000.00	0.00	61,300,000.00	10,136,995.00	51,163,005.00
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>-</b>	<b>0.00</b>
023305100100	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	23,000,000.00	-	0.00

<b>02340000000</b>	<b>Ministry of Works and Transport</b>		<b>79,085,000.00</b>	<b>281,100,000.00</b>	<b>0.00</b>	<b>281,100,000.00</b>	<b>77,159,000.00</b>	<b>203,941,000.00</b>
023400100100	Ministry of Works and Transport	62	19,085,000.00	33,600,000.00	0.00	33,600,000.00	13,860,000.00	19,740,000.00
023410500100	Sir Ahmadu Bello Airport	64	60,000,000.00	247,500,000.00	0.00	247,500,000.00	60,000,000.00	187,500,000.00
<b>02380000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>41,134,000.00</b>	<b>562,770,000.00</b>	<b>0.00</b>	<b>1,204,039,818.00</b>	<b>77,923,500.00</b>	<b>1,126,116,318.00</b>
023800100100	Ministry of Budget & Economic Planning H/Qtr	65	33,334,000.00	178,920,000.00	0.00	245,920,000.00	77,923,500.00	167,996,500.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)		0.00	11,850,000.00	0.00	11,850,000.00	-	0.00
023800600100	Kebbi Investment Promotion Agency (KIPA)		0.00	22,000,000.00	0.00	22,000,000.00	-	0.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus CARES) Coordinator	66	7,800,000.00	350,000,000.00	0.00	924,269,818.00	-	0.00
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>		<b>3,600,000.00</b>	<b>3,640,000.00</b>	<b>0.00</b>	<b>3,640,000.00</b>	<b>3,600,000.00</b>	<b>40,000.00</b>
025000100100	Fiscal Responsibility Commission	67	3,600,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>210,028,000.00</b>	<b>547,991,036.00</b>	<b>0.00</b>	<b>547,991,036.00</b>	<b>138,472,000.00</b>	<b>409,519,036.00</b>
025200100100	Ministry of Water Resources and Rural Development	68	5,780,000.00	361,635,000.00	0.00	361,635,000.00	6,000,000.00	355,635,000.00
025210200100	Water Board	69	202,808,000.00	180,032,000.00	0.00	180,032,000.00	131,032,000.00	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	70	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00
<b>02530000000</b>	<b>Ministry of Land and Housing</b>		<b>17,040,000.00</b>	<b>32,300,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>11,120,000.00</b>	<b>12,880,000.00</b>
025300100100	Ministry of Land and Housing	71	8,670,000.00	17,800,000.00	0.00	9,500,000.00	9,370,000.00	130,000.00
025300110100	State Housing Corporation	73	2,750,000.00	3,350,000.00	0.00	3,350,000.00	1,750,000.00	1,600,000.00
025300200100	Office of the Survey General	72	5,620,000.00	11,150,000.00	0.00	11,150,000.00	-	0.00
<b>02540000000</b>	<b>Ministry of Rural and Community Development</b>		<b>3,129,000.00</b>	<b>5,118,000.00</b>	<b>0.00</b>	<b>28,118,000.00</b>	<b>3,299,000.00</b>	<b>1,819,000.00</b>
025400100100	Ministry of Rural and Community Development		0.00	0.00	0.00	23,000,000.00	-	0.00
023410300100	Rural Electrification Board (REB)	63	3,129,000.00	5,118,000.00	0.00	5,118,000.00	3,299,000.00	1,819,000.00
<b>02620000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>10,670,000.00</b>	<b>78,500,000.00</b>	<b>0.00</b>	<b>78,500,000.00</b>	<b>10,690,000.00</b>	<b>67,810,000.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	51	10,670,000.00	78,500,000.00	0.00	78,500,000.00	10,690,000.00	67,810,000.00
<b>02690000000</b>	<b>Ministry of physical Planning and Urban Development</b>		<b>11,999,900.00</b>	<b>58,637,142.00</b>	<b>0.00</b>	<b>81,637,142.00</b>	<b>34,153,500.00</b>	<b>24,483,642.00</b>
026900100100	Ministry of physical Planning and Urban Development		0.00	0.00	0.00	23,000,000.00	-	0.00
026900120100	Kebbi Urban Development Authority (KUDA)	74	11,999,900.00	24,980,000.00	0.00	24,980,000.00	12,000,000.00	12,980,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)		0.00	33,657,142.00	0.00	33,657,142.00	22,153,500.00	11,503,642.00
<b>03000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>703,006,400.00</b>	<b>1,119,684,000.00</b>	<b>0.00</b>	<b>3,067,684,000.00</b>	<b>2,422,653,420.00</b>	<b>645,030,580.00</b>
<b>03180000000</b>	<b>Judiciary</b>		<b>420,727,400.00</b>	<b>683,724,000.00</b>	<b>0.00</b>	<b>731,724,000.00</b>	<b>580,905,420.00</b>	<b>150,818,580.00</b>
031801100100	Judicial Service Commission	75	1,708,000.00	42,000,000.00	0.00	42,000,000.00	22,987,000.00	19,013,000.00
031805100100	High Courts	76	269,087,400.00	391,024,000.00	0.00	451,024,000.00	383,123,720.00	67,900,280.00
031805300100	Sharia Courts	77	149,932,000.00	250,700,000.00	0.00	238,700,000.00	174,794,700.00	63,905,300.00
<b>03260000000</b>	<b>Ministry of Justice</b>		<b>282,279,000.00</b>	<b>435,960,000.00</b>	<b>0.00</b>	<b>2,335,960,000.00</b>	<b>1,841,748,000.00</b>	<b>494,212,000.00</b>
032600100100	Ministry of Justice	78	279,879,000.00	433,560,000.00	0.00	2,333,560,000.00	1,839,348,000.00	494,212,000.00
032600200100	Law Reform Commission	79	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00
<b>05000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>3,095,821,045.25</b>	<b>7,335,597,655.00</b>	<b>0.00</b>	<b>7,086,513,334.87</b>	<b>4,613,040,585.56</b>	<b>2,473,472,749.31</b>
<b>05130000000</b>	<b>Ministry of Youth and Social Development</b>		<b>382,636,000.00</b>	<b>354,900,000.00</b>	<b>0.00</b>	<b>344,900,000.00</b>	<b>237,545,000.00</b>	<b>107,355,000.00</b>
051300100100	Ministry of Youth and Social Development	80	382,636,000.00	354,900,000.00	0.00	344,900,000.00	237,545,000.00	107,355,000.00

05140000000	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>25,062,388.00</b>	<b>48,258,000.00</b>	<b>0.00</b>	<b>48,258,000.00</b>	<b>44,682,388.00</b>	<b>3,575,612.00</b>
051400100100	Ministry of Women Affairs & Social Development	81	25,062,388.00	48,258,000.00	0.00	48,258,000.00	44,682,388.00	3,575,612.00
05170000000	<b>Ministry for Basic and Secondary Education</b>		<b>1,800,877,799.25</b>	<b>4,621,445,000.00</b>	<b>0.00</b>	<b>4,647,945,000.00</b>	<b>3,168,749,207.00</b>	<b>1,479,195,793.00</b>
051700100100	Ministry for Basic and Secondary Education	84	1,458,326,849.00	4,177,180,000.00	0.00	4,083,180,000.00	2,751,473,807.00	1,331,706,193.00
051700300100	Universal Basic Education (UBE)	85	87,738,150.25	115,500,000.00	0.00	206,000,000.00	128,648,000.00	77,352,000.00
051700300200	Primary School Staff Pension Board	86	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,398,000.00	1,102,000.00
051700800100	Library Board	87	6,000,000.00	7,450,000.00	0.00	7,450,000.00	7,450,000.00	0.00
051702600100	Arabic & Islamic Education Board	88	13,500,000.00	22,200,000.00	0.00	22,200,000.00	14,450,000.00	7,750,000.00
051702700100	Abdullahi Fodio Islamic Centre	89	49,910,000.00	63,000,000.00	0.00	63,000,000.00	49,139,200.00	13,860,800.00
051702800100	Agency for Adult Education	91	1,790,000.00	1,955,000.00	0.00	1,955,000.00	1,600,000.00	355,000.00
051705700100	Secondary School Management Board (SSMB)	90	181,212,800.00	230,660,000.00	0.00	260,660,000.00	213,590,200.00	47,069,800.00
05630000000	<b>Ministry for Higher Education</b>		<b>394,028,558.00</b>	<b>776,860,000.00</b>	<b>0.00</b>	<b>771,160,000.00</b>	<b>473,672,340.56</b>	<b>297,487,659.44</b>
056300100100	Ministry for Higher Education	92	6,600,000.00	40,500,000.00	0.00	40,500,000.00	6,220,000.00	34,280,000.00
056301800100	State Polytechnic Dakin Gari	93	40,435,517.22	57,000,000.00	0.00	57,000,000.00	37,065,394.39	19,934,605.61
056301900100	Adamu Augie College of Education , Argungu	94	55,971,800.00	134,500,000.00	0.00	134,500,000.00	42,280,414.17	92,219,585.83
056302100100	State University of Science& Technology Alerio	95	268,618,140.78	497,000,000.00	0.00	497,000,000.00	364,700,000.00	0.00
056302800100	College of Preliminary Studies Yauri	97	19,403,100.00	44,000,000.00	0.00	38,500,000.00	20,401,532.00	18,098,468.00
056305600100	State Scholarship Board	96	3,000,000.00	3,860,000.00	0.00	3,660,000.00	3,005,000.00	655,000.00
05210000000	<b>Ministry of Health</b>		<b>469,786,750.00</b>	<b>1,495,992,155.00</b>	<b>0.00</b>	<b>1,163,207,834.87</b>	<b>631,461,100.00</b>	<b>531,746,734.87</b>
052100100100	Ministry of Health	98	248,135,750.00	955,427,404.00	0.00	646,143,083.87	434,729,000.00	211,414,083.87
052100300100	Primary Health Care Development Agency (PHCDA)	99	24,000,000.00	23,500,000.00	0.00	23,500,000.00	17,700,000.00	0.00
052102600100	Sir Yahaya Memorial Hospital	101	36,000,000.00	70,500,000.00	0.00	70,500,000.00	36,000,000.00	34,500,000.00
052102700100	Kebbi Medical Centre Kalgo	102	48,000,000.00	47,800,000.00	0.00	47,800,000.00	38,300,000.00	0.00
052110200100	General Hospitals		0.00	220,054,751.00	0.00	220,054,751.00	166,856,209.00	53,198,542.00
052110300100	Health System Development Project II	100	1,200,000.00	2,250,000.00	0.00	2,250,000.00	2,250,000.00	0.00
052110400100	College of Nursing Sciences	103	47,613,000.00	47,500,000.00	0.00	47,500,000.00	47,463,000.00	37,000.00
052110600100	College of Health Sciences Technology Jega	104	59,198,000.00	79,000,000.00	0.00	55,500,000.00	49,019,100.00	6,480,900.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	105	5,640,000.00	49,960,000.00	0.00	49,960,000.00	6,000,000.00	43,960,000.00
05350000000	<b>Ministry of Environment</b>		<b>11,710,000.00</b>	<b>16,642,500.00</b>	<b>0.00</b>	<b>16,642,500.00</b>	<b>7,915,000.00</b>	<b>8,727,500.00</b>
053500100100	Ministry of Environment	106	9,210,000.00	11,692,500.00	0.00	11,692,500.00	5,505,000.00	6,187,500.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	107	2,500,000.00	4,950,000.00	0.00	4,950,000.00	2,410,000.00	2,540,000.00
05440000000	<b>Ministry of Humanitarian and Empowerment</b>		<b>4,460,000.00</b>	<b>6,200,000.00</b>	<b>0.00</b>	<b>29,200,000.00</b>	<b>6,200,000.00</b>	<b>0.00</b>
054400100100	Ministry of Humanitarian and Empowerment		0.00	0.00	0.00	23,000,000.00	-	0.00
051400200100	Social Security Welfare Fund	82	3,500,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00
051405500100	School of Handicap	83	960,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00
05510000000	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>		<b>7,259,550.00</b>	<b>15,300,000.00</b>	<b>0.00</b>	<b>65,200,000.00</b>	<b>49,015,550.00</b>	<b>16,184,450.00</b>
055100100100	Ministry for Local Government & Chieftancy Affairs	108	5,350,000.00	12,900,000.00	0.00	62,800,000.00	46,854,000.00	15,946,000.00
055100100200	Kebbi Council of Chiefs	109	1,909,550.00	2,400,000.00	0.00	2,400,000.00	2,161,550.00	238,450.00

## NOTE: 13

## DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET		VARIANCE	BUDGET PRFORMANCE IN %
			ACTUAL 2022	BUDGET	BUDGET	CURRENT YEAR ACTUAL			
			N	N	N	N	N	N	%
	<b>TOTAL CAPITAL EXPENDITURE</b>		32,705,654,119.21	97,754,170,093.60	0.00	123,004,640,614.80	60,362,591,485.17	62,642,049,129.63	49.07
010000000000	<b>ADMINISTRATION SECTOR</b>		4,852,840,875.07	15,265,556,155.13	0.00	35,832,286,337.13	19,375,868,109.86	16,456,418,227.27	54.07
011100000000	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	114	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011200000000	State House of Assembly		124,943,465.31	1,828,980,750.00	0.00	828,980,750.00	5,504,537.25	823,476,212.75	0.66
011200300100	State House of Assembly	115	124,943,465.31	1,746,980,750.00	0.00	746,980,750.00	5,504,537.25	741,476,212.75	0.74
011200400100	House of Assembly Service Commission	116	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
012300000000	Ministry of Information and Culture		33,000,000.00	381,500,000.00	0.00	381,500,000.00	36,000,000.00	345,500,000.00	9.44
012300100100	Ministry of Information and Culture	117	33,000,000.00	381,500,000.00	0.00	381,500,000.00	36,000,000.00	345,500,000.00	9.44
012400000000	Ministry of Home Affairs and Internal Security		0.00	410,000,000.00	0.00	487,000,000.00	43,540,265.00	443,459,735.00	8.94
012400100100	Ministry of Home Affairs and Internal Security		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
012405600100	Fire Service		0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	10.62
012500000000	Office of the Head of State Civil Service		3,000,000.00	3,360,000,000.00	0.00	7,810,000,000.00	5,565,255,669.81	2,244,744,330.19	71.26
012501300100	General Administration		3,000,000.00	3,360,000,000.00	0.00	7,810,000,000.00	5,565,255,669.81	2,244,744,330.19	71.26
014000000000	Office of the Auditor General		0.00	295,075,405.13	0.00	295,075,405.13	90,438,790.00	204,636,615.13	30.65
014000100100	Office of the Auditor General	119	0.00	182,646,405.13	0.00	182,646,405.13	90,438,790.00	92,207,615.13	49.52
014000200100	Office of the Auditor General for Local Government		0.00	112,429,000.00	0.00	112,429,000.00	0.00	112,429,000.00	0.00
016100000000	Office of the Secretary to the State Government		4,691,897,409.76	8,740,000,000.00	0.00	25,548,730,182.00	13,635,128,847.80	11,913,601,334.20	53.37
016100100100	Office of the Secretary to the State Government	113	4,691,897,409.76	8,740,000,000.00	0.00	25,548,730,182.00	13,635,128,847.80	11,913,601,334.20	53.37
016400000000	Ministry of Special Duties		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016400100100	Ministry of Special Duties	118	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016500000000	Ministry of Religious Affairs		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016500100100	Ministry of Religious Affairs		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016600000000	Ministry of Establishment, Training and Pension		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
016600500100	Ministry of Establishment, Training and pension		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
020000000000	<b>ECONOMIC SECTOR</b>		16,934,380,601.76	47,273,314,968.57	0.00	59,209,521,792.57	31,742,242,517.08	27,467,279,275.49	53.61
021500000000	Ministry of Agriculture		2,612,192,799.00	5,607,862,000.00	0.00	15,614,862,000.00	10,221,429,736.39	5,393,432,263.61	65.46
021500100100	Ministry of Agriculture	120	2,612,192,799.00	5,607,862,000.00	0.00	15,614,862,000.00	10,221,429,736.39	5,393,432,263.61	65.46
022000000000	Ministry of Finance		2,806,654,003.86	2,090,000,000.00	0.00	3,072,000,000.00	2,292,689,766.07	779,310,233.93	74.63
022000100100	Ministry of Finance H/Q	122	2,806,654,003.86	2,090,000,000.00	0.00	3,072,000,000.00	2,292,689,766.07	779,310,233.93	74.63
022200000000	Ministry of Commerce and Industry		10,500,000.00	2,622,000,000.00	0.00	2,622,000,000.00	156,013,750.00	2,465,986,250.00	5.95
022200100100	Ministry of Commerce and Industry H/Q	123	10,500,000.00	2,622,000,000.00	0.00	2,622,000,000.00	156,013,750.00	2,465,986,250.00	5.95
022800000000	Ministry of Digital Economy		18,200,000.00	980,000,000.00	0.00	1,057,000,000.00	39,661,825.00	1,017,338,175.00	3.75
022800100100	Ministry of Digital Economy	124	18,200,000.00	980,000,000.00	0.00	1,057,000,000.00	39,661,825.00	1,017,338,175.00	3.75
023300000000	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
023305100100	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00

023400000000	<b>Ministry of Works and Transport</b>		5,760,123,819.30	12,223,485,918.70	0.00	16,790,576,842.70	14,095,888,550.56	2,694,688,292.14	83.95
023400100100	Ministry of Works and Transport	125	5,760,123,819.30	12,223,485,918.70	0.00	16,790,576,842.70	14,095,888,550.56	2,694,688,292.14	83.95
023800000000	<b>Ministry of Budget &amp; Economic Planning</b>		0.00	5,557,353,594.87	0.00	5,129,469,494.87	2,133,720,000.00	2,995,749,494.87	41.60
023800100100	Ministry of Budget & Economic Planning H/Q	128	0.00	5,557,353,594.87	0.00	5,129,469,494.87	2,133,720,000.00	2,995,749,494.87	41.60
025200000000	<b>Ministry of Water Resources and Rural Development</b>		1,881,541,001.51	3,787,000,000.00	0.00	2,787,000,000.00	968,340,764.13	1,818,659,235.87	34.74
025200100100	Ministry of Water Resources and Rural Development	129	1,881,541,001.51	3,787,000,000.00	0.00	2,787,000,000.00	968,340,764.13	1,818,659,235.87	34.74
025300000000	<b>Ministry of Lands and Housing</b>		2,370,760,190.00	8,667,113,455.00	0.00	6,667,113,455.00	762,423,544.93	5,904,689,910.07	11.44
025300100100	Ministry of Lands and Housing	130	2,370,760,190.00	8,667,113,455.00	0.00	6,667,113,455.00	762,423,544.93	5,904,689,910.07	11.44
025400000000	<b>Ministry of Rural and Community Development</b>		942,127,362.08	1,306,000,000.00	0.00	1,383,000,000.00	1,012,074,580.00	370,925,420.00	0.00
025400100100	Ministry of Rural and Community Development		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
025410300100	Rural Electrification Board (REB)	127	942,127,362.08	1,306,000,000.00	0.00	1,306,000,000.00	1,012,074,580.00	293,925,420.00	77.49
026200000000	<b>Ministry of Animal Health Husbandry and Fisheries</b>		532,281,426.01	4,432,500,000.00	0.00	3,932,500,000.00	60,000,000.00	3,872,500,000.00	1.53
026200100100	Ministry of Animal Health Husbandry and Fisheries	121	532,281,426.01	4,432,500,000.00	0.00	3,932,500,000.00	60,000,000.00	3,872,500,000.00	1.53
026900000000	<b>Ministry of Physical Planning and urban Development</b>		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
026900100100	Ministry of Physical Planning and urban Development		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
030000000000	<b>LAW AND JUSTICE SECTOR</b>		147,000,000.00	2,267,225,506.40	0.00	1,707,225,506.40	222,000,000.00	1,485,225,506.40	13.00
031800000000	<b>Judiciary</b>		147,000,000.00	2,119,225,506.40	0.00	1,559,225,506.40	212,000,000.00	1,347,225,506.40	13.60
031801100100	Judicial Service Commission	131	0.00	244,000,000.00	0.00	244,000,000.00	13,000,000.00	231,000,000.00	5.33
031805100100	High Courts	132	147,000,000.00	873,000,000.00	0.00	813,000,000.00	156,000,000.00	657,000,000.00	19.19
031805300100	Sharia Courts	133	0.00	1,002,225,506.40	0.00	502,225,506.40	43,000,000.00	459,225,506.40	8.56
032600000000	<b>Ministry of Justice</b>		0.00	148,000,000.00	0.00	148,000,000.00	10,000,000.00	138,000,000.00	6.76
032600100100	Ministry of Justice	134	0.00	148,000,000.00	0.00	148,000,000.00	10,000,000.00	138,000,000.00	6.76
050000000000	<b>SOCIAL DEVELOPMENT SECTOR</b>		10,771,432,642.38	32,948,073,463.50	0.00	26,255,606,978.70	9,022,480,858.23	17,233,126,120.47	34.36
051300000000	<b>Ministry of Youth and Social Development</b>		195,982,587.38	1,868,820,000.00	0.00	975,820,000.00	465,685,700.00	510,134,300.00	47.72
051300100100	Ministry of Youth and Social Development	135	195,982,587.38	1,868,820,000.00	0.00	975,820,000.00	465,685,700.00	510,134,300.00	47.72
051400000000	<b>Ministry of Women Affairs &amp; Social Development</b>		498,870,504.00	2,014,000,000.00	0.00	2,414,000,000.00	1,070,601,120.50	1,343,398,879.50	44.35
051400100100	Ministry of Women Affairs & Social Development	136	498,870,504.00	2,014,000,000.00	0.00	2,414,000,000.00	1,070,601,120.50	1,343,398,879.50	44.35
051700000000	<b>Ministry for Basic and Secondary Education</b>		7,265,488,178.38	10,915,000,000.00	0.00	9,415,000,000.00	4,855,905,512.32	4,559,094,487.68	51.58
051700100100	Ministry for Basic and Secondary Education	137	4,152,266,964.34	4,615,000,000.00	0.00	3,615,000,000.00	521,536,495.32	3,093,463,504.68	14.43
051700300100	Universal Basic Education (UBE)	138	3,113,221,214.04	6,300,000,000.00	0.00	5,800,000,000.00	4,334,369,017.00	1,465,630,983.00	74.73
056300000000	<b>Ministry of Higher Education</b>		814,157,482.00	7,221,779,575.25	0.00	4,245,313,090.45	1,360,942,240.00	2,884,370,850.45	32.06
056300100100	Ministry of Higher Education	139	814,157,482.00	5,700,000,000.00	0.00	2,977,872,242.00	1,360,942,240.00	1,616,930,002.00	45.70
056301800100	State Polytechnic, Dakin Gari		0.00	1,026,780,086.00	0.00	926,780,086.00	0.00	0.00	
056302100100	State University of Science & Technology Aleru	140	0.00	494,999,489.25	0.00	340,660,762.45	0.00	340,660,762.45	0.00
052100000000	<b>Ministry of Health</b>		1,853,873,890.62	9,435,473,888.25	0.00	7,685,473,888.25	1,039,346,285.41	6,646,127,602.84	13.52

052100100100	Ministry of Health	141	355,326,928.00	5,838,243,825.00	0.00	4,838,243,825.00	164,318,672.13	4,673,925,152.87	3.40
052100300100	Primary Health Care Development Agency	142	1,498,546,962.62	2,903,085,012.00	0.00	2,153,085,012.00	875,027,613.28	1,278,057,398.72	40.64
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)		0.00	694,145,051.25	0.00	694,145,051.25	427,316,041.00		
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>143,060,000.00</b>	<b>1,370,000,000.00</b>	<b>0.00</b>	<b>1,370,000,000.00</b>	<b>230,000,000.00</b>	<b>1,140,000,000.00</b>	<b>16.79</b>
053500100100	Ministry of Environment	143	143,060,000.00	1,370,000,000.00	0.00	1,370,000,000.00	230,000,000.00	1,140,000,000.00	16.79
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,000,000.00</b>	<b>0.00</b>	<b>77,000,000.00</b>	
054400100100	Ministry of Humanitarian and Empowerment		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>0.00</b>	<b>123,000,000.00</b>	<b>0.00</b>	<b>73,000,000.00</b>	<b>0.00</b>	<b>73,000,000.00</b>	<b>0.00</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	144	0.00	123,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00	0.00

**NOTE 14**

**DETAILS OF EXTERNAL LOAN  
REPAYMENT**

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMEN- DED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR MANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	82,333,068.08	856,972,382.75	0.00	856,972,382.75	97,045,516.26	759,926,866.49	11.32
2	FEBRUARY	82,333,068.08	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
3	MARCH	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
4	APRIL	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
5	MAY	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
6	JUNE	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
7	JULY	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
8	AUGUST	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
9	SEPTEMBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
10	OCTOBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
11	NOVEMBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
12	DECEMBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
	<b>TOTAL</b>	<b>792,852,582.26</b>	<b>10,283,668,593.00</b>	<b>0.00</b>	<b>10,283,668,593.00</b>	<b>1,026,797,989.47</b>	<b>9,256,870,603.53</b>	<b>9.98</b>

**NOTE 15:**

**DETAILS OF ADVANCES (MIN. OF FIN. INCOP)**

<b>S/NO</b>	<b>DESCRIPTION</b>	<b>AMOUNT OUTSTANDING</b>
		<b>₦</b>
<b>1</b>	Housing Scheme Kalgo Quarters	74,441,500.00
<b>2</b>	KB Housing Scheme 2nd Aliero Quarters	61,977,641.42
<b>3</b>	Housing Loan Cash Granted	75,115.30
<b>4</b>	Car Loan	127,934,774.14
	<b>TOTAL</b>	<b>264,429,030.86</b>

**NOTE: 16****DETAILS OF INTERNAL LOANS REPAYMENT**

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	345,913,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
2	FEBRUARY	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
3	MARCH	349,243,013.31	601,666,666.74	0.00	601,666,666.74	409,038,276.59	192,628,390.15	67.98
4	APRIL	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
5	MAY	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.69	192,628,389.97	67.98
6	JUNE	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
7	JULY	349,215,147.09	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
8	AUGUST	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
9	SEPTEMBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
10	OCTOBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
11	NOVEMBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
12	DECEMBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
	<b>TOTAL</b>	<b>4,187,535,071.65</b>	<b>7,220,000,000.00</b>	<b>0.00</b>	<b>7,220,000,000.00</b>	<b>4,908,459,319.18</b>	<b>2,311,540,680.82</b>	<b>67.98</b>

**NOTE 17****DIVIDENDS RECEIVED FROM COMPANIES FOR THE YEAR 2023**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			<b>₦</b>
1	26/01/2023	PZ CUSSION	585,877.77
2	26/01/2023	PZ CUSSION	947,687.80
3	28/03/2023	AFRICA PRUDENTIAL REGISTRARS	520,338.60
4	14/04/2023	DANGOTE CEMENT	554,580.00
5	19/04/2023	AFRILAND	9,539.00
6	20/04/2023	MTN NIGERIA	648,774.00
7	28/04/2023	UBA DIV 77	1,953,720.00
8	28/04/2023	UBA DIV 77	210,600.00
9	28/01/2023	FCMB GROUP	96,812.10
10	28/01/2023	FCMB GROUP	1,053.45
11	28/01/2023	LARFARGE AFRICA	4,390,184.00
12	5/5/2023	UNILEVER PLC	116,985.83
13	11/5/2023	GT BANK (DATAMAX REG.S)	3,579,564.24
14	23/05/2023	FIDELITY BANK	2,627,982.00
15	25/05/2023	MOBIL DIVIDEND	229,500.00
16	26/05/2023	NASCO ALLIED	162,000.00
17	31/05/2023	UPDC REAL	1,191.40
18	31/05/2023	UPDC REAL	33,590.08
19	31/05/2023	UPDC REAL	34,579.90
20	6/6/2023	ETI REM	4,900.96
21	7/6/2023	FGN SUKUK	311,943.01
22		JAIZ BANK	337,500.00
23		JAIZ BANK	11,250,000.00
24	16/08/2023	FBN HOLDINGS	648,927.00
25	16/08/2023	FBN HOLDINGS	1,857,421.35
26		MTN NG	363,313.44
27	30/08/2023	CCNN	168,410,484.40
28	22/09/2023	FIDELITY BANK	1,642,488.75
29	25/09/2023	DATA MAX	639,207.90
30	3/10/2023	CONOIL	166,556.25
31	3/10/2023	CONOIL	1,284.75
32	6/10/2023	UBA	117,000.00
33	6/10/2023	UBA	1,085,400.00
34	5/12/2023	FG SUK	313,656.99
		<b>TOTAL</b>	<b>203,854,644.97</b>

**NOTE 18****INTERNAL LOANS PAYABLES**

<b>S/NO</b>	<b>LOAN DETAILS</b>	<b>AMOUNT</b>
<b>1</b>	Excess Crude Account Backed Loan (ECA)	8,405,648,168.74
<b>2</b>	Family Homes Funds	3,598,950,798.29
<b>3</b>	Budget Support Facility	17,113,402,704.02
<b>4</b>	Salary Bailout	5,975,929,969.44
<b>6</b>	Accelarated Agricultural Credit Scheme (AADS)	458,978,583.58
	<b>TOTAL</b>	<b>35,552,910,224.07</b>

**NOTE 19. 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	3,000,000,000.00	0.00	3,000,000,000.00	3,598,950,798.29	(598,950,798.29)	0.00
	<b>TOTAL</b>	<b>3,000,000,000.00</b>	<b>0.00</b>	<b>3,000,000,000.00</b>	<b>3,598,950,798.29</b>	<b>(598,950,798.29)</b>	<b>0.00</b>

**NOTE 20. SCHEDULE OF TOTAL REVENUE COLLECTION BY MINISTRIES /MDAS**

CODE	MINISTRY DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR	ORIGINAL	AMENDE D	FINAL	CURRENT YEAR	VARIANCE	BUDGET PERFOR MANCE IN %
		2021	BUDGET	BUDGET	BUDGET	ACTUAL		
		₦	₦	₦	₦	₦	₦	
022000100100	MINISTRY OF FINANCE	72,248,361.51	-	0.00		139,366,239.59	139,366,239.59	
022000800100	BOARD OF INTERNAL REVENUE	7,395,441,074.84	7,593,700,000.00	0.00	7,593,700,000.00	6,761,399,853.43	(832,300,146.57)	
031801100100	JUDICIARY SERVICES COMMISSION	15,883,173.00	-	0.00		20,359,483.00	20,359,483.00	
021500100100	MINISTRY OF AGRICULTURE	5,210,806.00	-	0.00		4,834,070.00	4,834,070.00	
025300100100	MINISTRY OF LANDS & HOUSING	81,447,854.95	-	0.00		96,246,000.40	96,246,000.40	
025301000100	HOUSING CORPORATION	918,000.00	-	0.00		420,000.00	420,000.00	
022205300100	BIRNIN KEBBI CENTRAL MARKET	5,635,230.00	-	0.00		11,109,990.00	11,109,990.00	
025305300100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	26,864,870.00	-	0.00		23,041,443.00	23,041,443.00	
051900100100	MINISTRY OF HIGHER EDUCATION	150,000.00	-	0.00		73,956,000.00	73,956,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY JEGA COLLEGE OF	31,646,900.00	-	0.00		46,535,000.00	46,535,000.00	
051701900100	EDUCATION ARGUNGU SCHOOL OF BASIC	41,027,000.00	-	0.00		33,920,500.00	33,920,500.00	
051702800100	EDUCATION YAURI KEBBI STATE UNIVERSITY OF	19,610,100.00	-	0.00		9,345,150.00	9,345,150.00	
051702100100	SCIENCE TECHNOLOGY ALIERO STATE POLYTECHNIC	178,610,465.75	-	0.00		158,513,406.50	158,513,406.50	
051701800100	DAKIN GARI	4,520,800.00	-	0.00		5,444,000.00	5,444,000.00	
052110400100	SCHOOL OF NURSING MINISTRY OF BASIC	20,678,800.00	-	0.00		21,982,082.75	21,982,082.75	
051700100100	EDUCATION MINISTRY OF COMMERCE & INDUSTRY	3,995,200.00	-	0.00		1,570,731.00	1,570,731.00	
022200100100		3,272,500.00	-	0.00		6,729,000.00	6,729,000.00	
022200100100	HOTEL & TOURISM KEBBI INVESTMENT COMPANY	28,794,500.00	-	0.00		27,010,200.00	27,010,200.00	
022200100100	MINISTRY OF YOUTH AND SPORT	16,614,867.94	-	0.00		1,321,825.00	1,321,825.00	
051300100100			-	0.00			-	
053500100100	MINISTRY OF ENVIRONMENT	49,552,127.00	-	0.00		32,678,830.00	32,678,830.00	
021510900100	FORESTRY II		-	0.00			-	
053501600100	KESEPA MINISTRY OF WATER RESOURCES	630,000.00	-	0.00		260,000.00	260,000.00	
025200100100	KEBBI STATE WATER BOARD	2,865,500.00	-	0.00		1,323,300.00	1,323,300.00	
025200200100		176,878,162.10	-	0.00		169,116,180.63	169,116,180.63	
052100100100	MINISTRY OF HEALTH	1,079,000.00	-	0.00		1,100,000.00	1,100,000.00	
052102600100	SIR YAHAYA HOSPITAL	1,565,490.00	-	0.00		2,550,000.00	2,550,000.00	
052110200100	GENERAL HOSPITALS	27,093,277.60	-	0.00		24,796,474.00	24,796,474.00	
012300400100	KEBBI RADIO	3,860,000.00	-	0.00		4,398,999.00	4,398,999.00	
012300300100	KEBBI TV	2,766,000.00	-	0.00		2,384,000.00	2,384,000.00	
012300100100	PRINTING PRESS OFFICE OF THE AUDITOR GENERAL		-	0.00			-	
014000100100		68,170,998.42	-	0.00		66,290,274.56	66,290,274.56	
023400100100	MINISTRY OF WORKS SIR AHMADU BELLO INTERNATIONAL	12,626,813.14	-	0.00		18,750,717.67	18,750,717.67	
023400500100	AIRPORT MINISTRY OF ANIMAL HEALTH & HUSBANDRY	14,183,600.00	-	0.00		15,636,600.00	15,636,600.00	
021600100100		2,000,490.00	-	0.00		2,273,216.00	2,273,216.00	
032600100100	MINISTRY OF JUSTICE		-	0.00		1,067,576.00	1,067,576.00	

055100100100	MINISTRY OF WOMEN AFFAIRS		-	0.00		768,500.00	768,500.00
022000100100	BOARD OF SURVEY	4,919,000.00	-	0.00		7,908,000.00	7,908,000.00
011101300100	TENDERS BOARD	318,000.00	-	0.00		5,656,158.14	5,656,158.14
011101300100	KESIEC SUSTAINABLE DEVELOPMENT GOALS (SDGs)		-	0.00			-
011104000100	ABDULLAHI FODIO ISLAMIC CENTRE.	35,585,000.00	-	0.00		28,917,000.00	28,917,000.00
021511000100	KASCOM KEBBI STATE ELECT. COMM.	1,500,000,000.00		0.00		600,000,000.00	600,000,000.00
014800100100	TIN OFFICE ARGUNGU FISHING FESTIVAL	375,500.00		0.00		-	-
	<b>TOTAL</b>	<b>9,857,039,462.25</b>	<b>7,593,700,000.00</b>			<b>8,428,980,800.67</b>	<b>8,428,980,800.67</b>

**NOTE .21 DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs**

CODE	MINISTRY DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR	ORIGINAL	AMEN- DED	FINAL	CURRENT YEAR	VARIANCE
		2022	BUDGET	BUDGE T	BUDGET	ACTUAL	
		₦	₦	₦	₦	₦	₦
022000100100	MINISTRY OF FINANCE	139,366,239.59	362,600,000.00	0.00	362,600,000.00	193,873,103.22	(168,726,896.78)
022000800100	BOARD OF INTERNAL REVENUE	6,761,399,853.43	6,103,888,000.00	0.00	6,103,888,000.00	10,291,366,922.16	4,187,478,922.16
031801100100	JUDICIARY SERVICES COMMISSION	20,359,483.00	32,358,000.00	0.00	32,358,000.00	19,060,180.00	(13,297,820.00)
021500100100	MINISTRY OF AGRICULTURE	4,834,070.00	110,390,030.00	0.00	110,390,030.00	4,213,500.00	(106,176,530.00)
025300100100	MINISTRY OF LANDS & HOUSING	96,246,000.40	213,911,120.80	0.00	213,911,120.80	98,867,654.51	(115,043,466.29)
025301000100	HOUSING CORPORATION	420,000.00	2,080,000.00	0.00	2,080,000.00	30,000.00	(2,050,000.00)
022205300100	BIRNIN KEBBI CENTRAL MARKET	11,109,990.00	16,024,000.00	0.00	16,024,000.00	10,957,590.00	(5,066,410.00)
025305300100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	23,041,443.00	21,900,000.00	0.00	21,900,000.00	76,065,996.00	54,165,996.00
051900100100	MINISTRY OF HIGHER EDUCATION	73,956,000.00	5,000,000.00	0.00	5,000,000.00	-	(5,000,000.00)
052110600100	SCHOOL OF HEALTH TECHNOLOGY JEGA	46,535,000.00	42,000,000.00	0.00	42,000,000.00	49,841,000.00	7,841,000.00
051701900100	COLLEGE OF EDUCATION ARGUNGU	33,920,500.00	125,000,000.00	0.00	125,000,000.00	20,722,400.00	(104,277,600.00)
051702800100	SCHOOL OF BASIC EDUCATION YAURI	9,345,150.00	12,359,500.00	0.00	12,359,500.00	10,323,575.00	(2,035,925.00)
051700100100	MINISTRY OF BASIC EDUCATION	1,570,731.00	34,320,000.00	0.00	34,320,000.00	556,000.00	(33,764,000.00)
022200100100	MINISTRY OF COMMERCE & INDUSTRY	6,729,000.00	64,000,000.00	0.00	64,000,000.00	5,750,500.00	(58,249,500.00)
022200100100	HOTEL & TOURISM	27,010,200.00	9,000,000.00	0.00	9,000,000.00	8,879,700.00	(120,300.00)
051300100100	MINISTRY OF YOUTH AND SPORT			-		-	-
021510900100	FORESTRY II			-		524,800.00	524,800.00
053500100100	MINISTRY OF ENVIRONMENT	32,678,830.00	255,770,000.00	0.00	255,770,000.00	25,056,481.67	(230,713,518.33)
053501600100	KESEPA	260,000.00	500,000.00	0.00	500,000.00	970,000.00	470,000.00
025200100100	MINISTRY OF WATER RESOURCES	1,323,300.00	16,870,000.00	0.00	16,870,000.00	5,420,957.00	(11,449,043.00)
025200200100	KEBBI STATE WATER BOARD	169,116,180.63	268,796,787.00	0.00	268,796,787.00	188,339,610.53	(80,457,176.47)
021511000100	KASCOM	600,000,000.00	-	0.00		-	-
052100100100	MINISTRY OF HEALTH	1,100,000.00	60,374,000.00	0.00	60,374,000.00	6,572,025.00	(53,801,975.00)
052102600100	SIR YAHAYA HOSPITAL	2,550,000.00	3,000,000.00	0.00	3,000,000.00	2,117,502.00	(882,498.00)
052110200100	GENERAL HOSPITALS	24,796,474.00	-	0.00		18,541,034.25	18,541,034.25
012300400100	KEBBI RADIO	4,398,999.00	7,000,000.00	0.00	7,000,000.00	4,015,000.00	(2,985,000.00)
012300300100	KEBBI TV	2,384,000.00	5,500,000.00	0.00	5,500,000.00	1,937,000.00	(3,563,000.00)
012300100100	PRINTING PRESS			0.00		-	-
014000100100	OFFICE OF THE AUDITOR GENERAL	66,290,274.56		0.00		185,162,829.89	185,162,829.89
023400100100	MINISTRY OF WORKS	18,750,717.67	65,600,000.00	0.00	65,600,000.00	279,081,284.06	213,481,284.06
023400500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT	15,636,600.00	26,000,000.00	0.00	26,000,000.00	1,997,400.00	(24,002,600.00)

022200100100	KEBBI INVESTMENT COMPANY	1,321,825.00	-	0.00		252,800.00	252,800.00
021600100100	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	2,273,216.00	9,290,000.00	0.00	9,290,000.00	2,276,800.00	(7,013,200.00)
032600100100	MINISTRY OF JUSTICE	1,067,576.00	1,000,000.00	0.00	1,000,000.00	-	(1,000,000.00)
051702100100	KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY ALIERO	158,513,406.50	236,520,000.00	0.00	236,520,000.00	130,969,982.00	(105,550,018.00)
051701800100	STATE POLYTECHNIC DAKIN GARI	5,444,000.00	7,394,500.00	0.00	7,394,500.00	4,531,600.00	(2,862,900.00)
052110400100	SCHOOL OF NURSING	21,982,082.75	49,000,000.00	0.00	49,000,000.00	18,885,500.00	(30,114,500.00)
055100100100	MINISTRY OF WOMEN AFFAIRS	768,500.00	9,800,000.00	0.00	9,800,000.00	1,393,450.00	(8,406,550.00)
023410300100	RURAL ELECTRICITY BOARD		-			27,400.00	
022000100100	BOARD OF SURVEY	7,908,000.00	-	0.00		33,409,000.00	33,409,000.00
011101300100	TENDERS BOARD	5,656,158.14	-	0.00		5,709,131.71	5,709,131.71
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)		-	0.00		-	-
011104000100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)			0.00		-	-
051702700100	ABDULLAHI FODIO ISLAMIC CENTRE.	28,917,000.00	20,000,000.00	0.00	20,000,000.00	29,376,000.00	9,376,000.00
	TIN OFFICE	-	-	0.00			-
	ARGUNGU FISHING FESTIVAL			0.00			-
	SUBEB			0.00			
	CONTROL POST CONSULTANT			0.00			
	SCHOLARSHIP BOARD		3,500,000.00	0.00	3,500,000.00		
	<b>TOTAL</b>	<b>8,428,980,800.67</b>	<b>8,200,745,937.80</b>	<b>0.00</b>	<b>8,200,745,937.80</b>	<b>11,737,075,709.00</b>	<b>3,536,329,771.20</b>

## Note 22 SCHEDULE OF INVESTMENT

Investment both quoted and un-quoted which book value amount to **₦8,347,410,113.79** represented in the statement of operating asset and liabilities as shown below viz

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADDITIONAL/DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
<b>A</b>		<b><u>BANK SECTOR</u></b>	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	22.90	94,522,108.70
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	7.30	3,175,266.40
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	10.20	74,459,490.00
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	20.95	523,750.00
5	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	40.00	62,152,200.00
6	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	1.51	389,202,500.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	4.27	8,701,555.45
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	1.45	1,674,750.00
9	1995	UNION BANK PLC	206,250.00	996,543.00	1,202,793.00	6.50	7,818,154.50
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	25.25	60,903,000.00
		<b>SUB TOTAL</b>	<b>277,103,735.00</b>	<b>1,395,219.00</b>	<b>278,498,954.00</b>		<b>703,382,775.05</b>
<b>B</b>		<b><u>DEVELOPMENT FINANCE SECTOR</u></b>					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	0.69	501,975.00
2	2011/2012	UBA CAPITAL Plc	385,436.00	0.00	385,436.00	20.50	7,901,438.00
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	7.30	703,420.70
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 DEV. 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	40,000,000.00	100,000.00	40,100,000.00	0.50	20,050,000.00
8	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		<b>SUB TOTAL</b>	<b>274,582,321.00</b>				<b>944,231,102.70</b>
<b>C</b>		<b><u>INSURANCE SECTOR</u></b>					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	0.66	141,045.96
2	10/6/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.62	759,943.92
3	10/9/1975	UNIC INSURANCE	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
		<b>SUB TOTAL</b>	<b>1,393,952.00</b>	<b>0.00</b>			<b>921,896.28</b>
<b>D</b>		<b><u>BUILDING MATERIALS SECTOR</u></b>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	97.00	5,953,860,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	31.55	69,255,152.60

3	2010	DANGOTE CEMENT PLC	30,810.00		30,810.00	320.00	9,859,200.00
		<b>SUB TOTAL</b>	<b>63,605,902.00</b>				<b>6,032,974,352.60</b>
<b>E</b>		<b><u>AUTOMOBILE SECTOR</u></b>					
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		0.00	0.00	0.00	350,000,000.00
		<b>SUB TOTAL</b>	<b>1,250,827.00</b>				<b>350,250,165.40</b>
<b>F</b>		<b><u>CONSTRUCTION SECTOR</u></b>					
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				4,140,659.00
		<b>SUB TOTAL</b>	<b>4,891,992.00</b>				<b>8,550,456.80</b>
<b>G</b>		<b><u>REAL ESTATE SECTOR</u></b>					
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	15.95	14,606,531.50
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	1.23	3,020,081.73
5		UPDC PLC REAL ESTATE INVEST. TRUST	200,419.00	0.00	200,419.00	4.60	921,927.40
		<b>SUB TOTAL</b>	<b>6,123,250.00</b>				<b>21,006,640.11</b>
<b>H</b>		<b><u>CONGLOMERATES SECTOR</u></b>					
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	2.60	3,111,459.00
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	14.85	7,721,064.45
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 IND. PLC	748,697.00	0.00	748,697.00	26.15	19,578,426.55
7	1988	NESTLE FOODS PLC	9,000.00	0.00	9,000.00	1,150.00	10,350,000.00
		<b>SUB TOTAL</b>	<b>11,087,172.00</b>				<b>134,132,901.30</b>
<b>I</b>		<b><u>PETROLEUM MARKET SECTOR</u></b>					
1	1994/95/2012	OANDO PLC	938,253.00		938,253.00	10.45	9,804,743.85
		ETHANOL BIO - FUEL 5% EQUITY				5% EQUITY	
2	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	83.90	7,338,649.10
3	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
4	2000	Forte (AFRICAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	15.25	13,481,335.50
5	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		<b>SUB TOTAL</b>	<b>1,842,069.00</b>				<b>37,581,907.55</b>
<b>J</b>		<b><u>AGRIC/AGRO ALLIED SECTOR</u></b>					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		<b>SUB TOTAL</b>	<b>8,330,000.00</b>				<b>8,330,000.00</b>
<b>K</b>		<b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b>					

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
		<b>SUB TOTAL</b>	<b>1,506,071.00</b>				<b>1,506,071.00</b>
<b>L</b>		<b><u>PRODUCTION SECTOR</u></b>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	16.20	408,564.00
		DANGOTE SUGAR REFINERY PLC (TRD)	224,780.00		224,780.00	65.00	14,610,700.00
		DANGOTE SUGAR REFINERY PLC	695,220.00		695,220.00	56.90	39,558,018.00
		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	54.00	9,720,000.00
2		NASCON ALLIED INDUSTRIES PLC (TRD)	170,000.00	0.00	170,000.00	59.30	10,081,000.00
		<b>SUB TOTAL</b>	<b>1,295,220.00</b>				<b>74,378,282.00</b>
<b>M</b>		<b><u>COMMUNICATION SECTOR</u></b>					
		MTN NIGERIA PLC	72,336.00	0.00	72,336.00	246.50	17,830,824.00
		<b>SUB TOTAL</b>	<b>72,336.00</b>				<b>17,830,824.00</b>
<b>N</b>		<b><u>POWER SECTOR</u></b>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>	<b>12,332,739.00</b>				<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>	<b>665,417,586.00</b>	<b>1,395,219.00</b>	<b>278,498,954.00</b>	<b>0</b>	<b>8,347,410,113.79</b>

**NOTE. 23****DETAILS OF INVESTMENT IN COMPANIES DURING THE SEVEN YEARS PERIOD**

<b>YEAR OF INVESTMENT</b>	<b>AMOUNT</b>
2023	8,347,410,113.79
2022	6,954,277,658.06
2021	5,655,899,891.18
2020	4,067,891,549.79
2019	1,958,781,241.80
2018	1,639,456,974.26
2017	1,648,522,831.41

**Note: 24 DETAILS OF EXTERNAL LOANS**

S/NO.	CREDITOR	LOAN TITTLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	AMOUNT PAID 2023	DISBURSEMENT OUTSTANDING DEBT (DOD) IN USD	AMOUNT OUTSTANDING 2023
1	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	7,433,521.25	3,870,300.08	3,480,920,799.85
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	16,489,539.04	390,720.82	351,411,570.46
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	23,123,519.96	526,490.99	473,522,310.97
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	1,484,013.41	33,788.61	30,389,239.31
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	122,941,852.56	2,687,954.06	2,417,527,065.89
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	98,369,658.33	2,239,736.37	2,014,403,213.02
6	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	576,683,851.64	7,161,816.80	6,441,287,897.20
7	IDA	Kebbi State Health System Development -IDA	XDR	2,769,562.60	162,083,281.66	2,508,247.43	2,255,900,180.84
8	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	208,708,372.57	4,281,715.43	3,850,944,885.73
9	IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	90,899,952.64	1,384,593.15	1,245,293,386.96
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	87,535,335.62	3,880,867.13	3,490,424,730.65
11	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	74,645,716.08	3,688,332.38	3,317,260,324.25
12	IDA	Kebbi State Health System Development (Additional Financing)	XDR	2,313,697.80	63,785,112.06	2,278,352.10	2,049,133,930.28
13	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	68,367,840.56	3,070,517.72	2,761,602,145.39
14	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	109,851,579.91	2,292,260.36	2,061,642,921.96
		<b>TOTAL</b>			<b>1,712,403,147.29</b>	<b>40,295,693.43</b>	<b>36,241,664,602.76</b>
Add	A.	Exchange Rate loss in July - December 2023			(30,848,372.90)		

**NOTE 25 DETAIL OF GRANT RECEIVED**

S/NO	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
	<b>AIDS AND GRANTS</b>						
	<b>FOREIGN GRANTS</b>						
	UNICEF Grant General	2,000,000,000.00	0.00	2,000,000,000.00	1,601,051,952.83	398,948,047.17	0.00
	OXFAM/USAID	0.00	0.00	0.00	0.00	0.00	0.00
	Save One Million Lives	0.00	0.00	0.00	0.00	0.00	0.00
	Agriculture Transformation Agenda Support Programme Phase -1 (ATASP-1) (ADFB Grants)	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
	IFAD- CASP (ASAP Grant)	0.00	0.00	0.00	0.00	0.00	0.00
	National Urban Water Supply	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
	USAID Support for Human Resources for Health (HRH)	2,500,000,000.00	0.00	2,500,000,000.00	0.00	2,500,000,000.00	0.00
	GAVI Support on Health System Strengthening (HSS)	681,884,593.00	0.00	681,884,593.00	0.00	681,884,593.00	0.00
	Tertiary Education Trust Fund Intervention (COE Argungu)	242,000,000.00	0.00	242,000,000.00	0.00	242,000,000.00	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)	600,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
	Eat Safe Nigeria Project (GAIN)	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
	Tertiary Education Trust Fund Intervention (Poly Dakingari)	1,026,780,086.00	0.00	1,026,780,086.00	396,995,081.11	629,785,004.89	0.00
	National Livestock Transformation Plan	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
	Intergrated Health Programme (IHP) USAID	5,263,515,570.00	0.00	5,263,515,570.00	0.00	5,263,515,570.00	0.00
	Nigeria for Women Project (NFWP)	2,288,000,000.00	0.00	2,288,000,000.00	0.00	2,288,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>17,302,180,249.00</b>	<b>0.00</b>	<b>17,302,180,249.00</b>	<b>1,998,047,033.94</b>	<b>15,304,133,215.06</b>	<b>11.55</b>
	<b>DOMESTIC GRANTS</b>						
	Current Domestic Grants	3,491,256,839.00	0.00	6,890,958,039.00	6,897,325,943.96	(6,367,904.96)	100.09
	Federal Government Grant for Universal Basic Education (UBE)	1,175,000,000.00	0.00	1,175,000,000.00	1,204,452,353.75	(29,452,353.75)	102.51
	Sustainability Development Goal (SDG)	2,000,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
	Social Investment Programmes (FGN Intervention Grants)	2,221,256,839.00	0.00	2,221,256,839.00	0.00	2,221,256,839.00	0.00
	Better Education Service Delivery for All (BESDA)	1,200,000,000.00	0.00	1,200,000,000.00	3,448,571,535.92	(2,248,571,535.92)	0.00
	State Fiscal Transparency, Accountability and Sustainability Programme (SIFTAS)	0.00	0.00	3,399,701,200.00	3,399,701,200.00	0.00	100.00
	CARES Programme	4,220,000,000.00	0.00	4,220,000,000.00	6,229,675,845.23	(2,009,675,845.23)	0.00
	Social Security Welfare Fund (Local Government Grant)	70,000,000.00	0.00	70,000,000.00	33,243,399.46	36,756,600.54	0.00
	National Health Insurance Scheme (NHIS) (KECHEMA)	1,200,000,000.00	0.00	1,200,000,000.00	0.00	1,200,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>15,577,513,678.00</b>	<b>0.00</b>	<b>20,576,916,078.00</b>	<b>21,212,970,278.32</b>	<b>(636,054,200.32)</b>	<b>103.09</b>
	<b>TOTAL</b>	<b>32,879,693,927.00</b>	<b>0.00</b>	<b>37,879,096,327.00</b>	<b>23,211,017,312.26</b>	<b>14,668,079,014.74</b>	<b>61.28</b>

**Note 26****OUTSTANDING CONTRACTUAL LIABILITIES**

<b>S/NO.</b>	<b>NAMES OF MDAs</b>	<b>APPROVED (NGN)</b>
1	SSG's OFFICE	1,453,368,991.51
2	MINISTRY WORKS	5,191,525,032.81
3	MINISTRY OF WATER RESOURCES	446,642,487.37
4	MINISTRY OF EDUCATION	1,668,047,155.21
5	MINISTRY OF SCIENCE	1,912,419,964.97
6	MINISTRY OF AGRICULTURE	589,589,713.76
7	HIGH COURT OF JUSTICE	63,129,642.32
8	MINISTRY OF LANDS	0.00
9	MINISTRY OF HEALTH	304,766,883.13
10	HOUSE OF ASSEMBLY	0.00
11	MINISTRY OF INFORMATION	0.00
<b>GRAND TOTAL</b>		<b>11,629,489,871.08</b>

**Note 27**

<b>UN EARNED SALARIES AND ALLOWANCE FOR YEAR 2023</b>			
<b>S/N</b>	<b>NAME</b>	<b>MDAS</b>	<b>AMOUNT</b>
1	LATE MUHMAMED GULMA	AGRIC	127,802.00
2	MUHAMMED MUSA DAN SAFIYA	ARABIC	38,449.00
3	LATE IDRISU MAROMO	JUDUCIARY	198,854.00
4	ZAINAB ADAMU	KUDA	702,778.80
5	LATE IBRAHIM RABIU	EDUCATION	313,109.93
6	AUDI DIKKO	ANIMAL HEALTH	97,038.46
7	ABUBAKAR GARBA USMAN	COMMERCE	130,373.56
8	SANI M ABUBAKAR ARGUNGU	COMMERCE	157,401.16
9	BLESSING AJAYI	SUBEB	91,840.03
10	MUMUHAMMED KABIR RIBAH	COMMERCE	585,876.00
11	RAMATU SALIHU	JUDICIARY	7,807,582.50
12	IBRAHIM MAGAJI ZAURO	REB	200,321.00
13	LATE SULIEMAN ABABAKAR	KARDA	241,013.28
14	MUHAMMED BELLO INGASKI	KARDA	583,306.30
15	YAHAYA IBRAHIM ILLO	KARDA	319,391.94
16	MUHAMMED BELLO GWANDU	ESTABLISHMENT	1,362,145.94
17	WILLIAS UMAR	GOVERNMENT	298,509.90
18	SAHABI ALIYU KALGO	KARDA	398,746.60
19	MUHAMMED ARZIKA	KEBBI RADIO	832,908.93
20	LATE SANI MUHAMMEED GADO	ANIMAL HEALTH	301,658.78
21	DAN AUDU MANU CHANJI	AGRIC	255,752.82
22	ABUBAKAR GARBA G/GAJI	SIR YAHAYA	103,377.00
23	DAN JUMA FATUCHI	YOUTH AND SPORT	165,342.94
24	BAWA GANYA MANGA	SSMB	2,413,278.02
25	LAWALI ANDARAI MUHAMMED	SSMB	305,789.10
26	ILIYASU HABIBU WALA	SSMB	497,309.52
27	HASSAN MAGAJI	INFORMATION	46,067.00
28	LATE SAMA MUHAMMAD BIU	SSMB	112,547.59
29	MUHAMMED DANDARE ZOGIRMA	HOUSE OF ASSEMBLY	545,366.70
30	LATE ADAMU MUHAMMEED YAURI	HOUSE OF ASSEMBLY	124,562.32
31	MUSA ABDULAH	COE	77,917.26

32	YAHAYA USMAN SAUWA	KARDA	60,163.69
33	GARBA NOMAU	COE	251,057.63
34	MUHAMMED BOYI	JUDUCIARY	119,836.72
35	UMAR BELLO ABDULLAHI	FINANCE	423,330.90
36	SANI MUHAMMED	WOMEN AFFAIRS	90,323.64
37	MAIWADA BAWA	WOMEN AFFAIRS	110,786.96
38	MUHAMMED D /BABA	INFORMATION	169,343.97
39	SANUNSI MARFAFA D/KAINA	AGRIC	125,413.68
40	AISHATU HALIRU	WOMEN AFFAIRS	111,568.68
41	UMAR ILLO JEGA	AGRIC	159,566.35
42	SALIHU UMAR INGASKI	AGRIC	181,660.95
43	AUWAL MUSA	AGRIC	201,117.64
44	IBRAHIM UMAR	WOMEN AFFAIRS	144,032.50
45	NASIR LADAN	WOMEN AFFAIRS	53,896.80
46	NENGE TANKO	WORKS	72,952.36
47	HALIDU SULE YELWA	LANDS	87,760.56
48	LATE MISBAHU HASSAN	SUBEB	448,780.87
49	ABDULLAHI SULEMAN KANYA	LANDS	68,392.79
50	LATE ALIYU YARI KALGO	LAND	248,067.30
51	ALIYU HAKIMI	SUBEB	144,896.40
52	SULIEMAN BAKO BUI	KEBBI RADIO	555,209.65
53	ALIYU S ASKI KOKO	SUBEB	977,367.73
54	ABDULLAHI ABUBAKAR	COE	138,685.32
55	LATE HASSAN UMAR	AGRIC	112,035.32
56	SHUIBU UMARU	KARDA	74,058.04
57	MUHAMMED YUSUF	JUDUCIARY	83,327.65
58	LATE MUSA MUHAMMED	ABDULLAHI FODIO	37,321.20
59	LATE GARBA IDIRS	KARDA	178,832.44
60	SAFIYA GERO	KUDA	58,439.84
61	YAHAYA UMAR K	ENVIROMENT	139,129.70
62	RABIU NA ALLAH	ENVIROMENT	74,029.40
63	HUSSAINI MHAMMED	JUDICIARY	27,325.73
64	BELLO DAZI MUHAMMED	JUDUCIARY	368,189.27
65	LATE ARZIKA MAJI BALU	JUDUCIARY	169,451.40
66	DAN MAGAJI BELLO	ANIMAL HEALTH	44,132.64
67	FRIDAY SULE MANGA	ENVIROMENT	632,613.00

68	USMAN MUSA KANGIWA	KARDA	301,924.16
69	RAKIYA UMAR	ESTABLISHMENT	65,217.34
70	SHEHU A BELLO	KARDA	442,145.53
71	HAMZA HASSAN SAUWA	EDUCATION	288,935.68
72	AHMED MUSA MUNGADI	JUDUCIARY	1,587,394.20
73	UMAR MUHAMMED	LAND	671,053.00
74	ZAKI DAN ALU	LAND	210,705.74
75	HASSAN YAKUBU	KS DEVELOPMENT	8,232.40
76	YUSUF MUHAMMED	SSMB	543,118.98
77	ALIYU UMAR	SUBEB	179,207.25
78	ABUBAKAR SADIQ B/K	WATER RESOURCES	130,576.92
79	ALIYU HARUNA JEGA	WORKS	39,942.31
80	BELLO A ZAKI	LAND	166,935.60
81	TUKUR GULMA	YOUTH AND SPORT	137,571.30
82	USMAN TILI ALTINE	FINANCE	31,696.76
83	SALIHU BAWA KOKO	WORKS	262,086.68
84	MUHAMMED BALA	WOMEN AFFAIRS	125,755.83
85	MUHAMMED YUSUF	ENVIROMENT	318,371.32
86	ALIYU UMAR B/KEEBI	WOMEN AFFAIRS	85,011,867.00
87	DANJUMA ALHASSAN KANYA	FINANCE	666,550.08
88	AHMED UMAR	LAND	33,200.60
89	RABI UMAR	KUDA	323,587.93
90	ISAH ABDULLAHI ARG	AGRIC	67,026.47
91	HAJARA ADAMU KOKO	JUDUCIARY	108,301.80
92	SADIYA AHMED	KUDA	183,484.00
93	LATE IBRAHIM ABUBAKAR	HOUSE OF ASSEMBLY	83,951.30
94	MUHAMMED A BAGE	KARDA	119,623.95
95	ABUBAJKAR MUHAMMED L	SUBEB	480,344.00
96	BALA TANTULU	ADULT	5,170,730.00
97	TARMUS YAGI DANTER	SUBEB	139,960.22
98	MUHAMMED B UMAR K	KARDA	360,110.00
99	IBRAHIM SHEHU ZURU	LIBRARY	350,555.00
100	MUAZU MUHAMMED	HEALTH	337,647.00
101	BALA MALAMI	HEALTH	27,996.02

102	ALIYU MUHAMMED	INFORMATION	95,338.00
103	UMAR MUHMAMED KALKA	FINANCE	348,860.00
104	LATE IDI GAGO SURU	EDUCATION	89,961.40
105	USMAN TANKO K/KANGIWA	AGRIC	404,812.00
106	LATE ABUBAKAR DAUDA	KUDA	807,774.40
107	ABUBAKAR SAHABI	JUDUCIARY	482,825.60
108	FARUKU ZAKI	FINANCE	466,035.54
109	BELLO NATATALA	FINANCE	594,311.15
110	UMAR SALIHU	SHARIA COURT	3,770,980.00
111	ABUBAKAR BELLO BANDAN	LANDS	206,548.16
112	IBRAHIM A SANI	COMMERCE	187,968.80
113	HALIMA ABUBAKAR	ENVIROMENT	147,090.00
114	ISAH ABBAS JEGA	SSMB	354,744.00
115	MUHAMMED NAMADINA	COMMERCE	70,918.68
116	MUSA AHMED LIBATU	LOCAL GOVT.SERVIC COMM.	658,017.65
117	UMARU ABUBAKAR	WORKS	169,013.06
118	ALIYU ABUBAKAR	LANDS	129,469.26
119	AISHATU SAHABI	NURSING	109,384.96
120	MUHAMMED MAGAWA	COMMERCE	10,635.69
121	ABUBAKAR MUSA K	SUBEB	253,104.00
122	DANDARE LABBO G	LAND	87,992.66
123	BELLO ABDULLAI FAJKAI	ESTABLISHMENT	84,511.93
124	UMAR UMARU	SHARIA COURT	37,141.36
125	LATE LABBO ISHA	NURSING	182,031.09
126	EMMANUEL JOSEPH	SUBEB	78,616.36
127	NASIRU YAHAYA ZURU	FINANCE	54,273.00
128	BINTA ALIYU	JUDUCIARY	100,502.32
129	MUHAMMED BELLO MUAZU	SUBEB	616,361.50
130	ABUBAKAR ARZIKA	CABINET	31,696.70
131	ABUBAKAR GARBA KANGI	WORKS	245,814.15
132	MUHAMMED LAWAL USMAN	HIGH COURT	109,693.14
133	ISHAQ HUSSAINI ZURU	FINANCE	195,647.58
134	ADAMU USMAN	ENVIROMENT	233,226.78
135	MUHAMMED GIDDADO	EDUCATION	199,150.00

136	AISHATU JAMILA AHMED	SUBEB	166,138.62
137	ATIKU HARUNA	MIN FOR LOCAL GOVT	141,127.30
138	AHMED UMAR G/GAJI	LANDS	31,696.70
139	HALIRU SHEHU D/MAHE	ANIMAL HEALTH	188,576.30
140	LATE GARBAB MUSA UMAR	MIN FOR LOCAL GOVT	391,121.52
141	MUHAMMED TUKUR D	ESTABLISHMENT	28,951.70
142	MAL. SANI B/KEBBI	WORKS	190,086.00
143	BAGUDU G ZOGIRMA	KARDA	170,785.60
144	IBRAHIM BAWA	JUDUCIARY	80,880.54
145	MUHAMMED JELANI KALGO	FINANCE	63,364.23
146	UMAR MAI AIKI	EDUCATION	139,483.70
147	LATE NAMAKKA SANI	ESTABLISHMENT	83,690.22
148	UMAR MAI AREWA	ESTABLISHMENT	328,062.40
149	SIRAJU HASSAN KAMBA	SUBEB	800,575.58
150	ADAMU HARUNA GULMA	ARABIC	3,367,078.00
151	ALIYU GARBA	KUDA	41,456.87
152	UMJAR AHMED K	COMMERCE	67,273.70
153	ADAMU A DOLE	WORKS	65,064.26
154	SAIDU BAIDU	ENVIROMENT	112,035.30
155	GARBA SANI KOKO	HEALTH	207,832.00
156	FARUKU AHMED TILLI	AGRIC	75,392.80
157	YUSUF MUHAMMED ARG	WORKS	123,582.90
158	ABDULLAHI BALA KOKO	WATER BOARD	26,366.20
159	MUHAMMED ABUBAKAR	PROTOL	156,810.90
160	BELLO GADAJE	WATER BOARD	29,784.46
161	AUDU ABUBAKAR KWAZO	SSMB	520,291.11
162	LATE NASIRU ABDULLAHI MAIGADI	GENERAL ADMI	215,458.70
163	BAWALE USMAN WARAH	GOVT. HOUSE	256,888.20
164	BAMAYI KAKI MAGOROA	AGRIC	332,471.80
165	BELLO BAWA KAOJE	HEALTH	209,409.13
166	IDRIS HALIDU NGASKI	HEALTH	201,583.44
167	LATE GARBA MAIJAKI	NURSING	142,125.35
168	JAAFAR ARZIKA JEGA	INFORMATION	902,000.00
169	DANJUMMA IBRAHIM	ARABIC	60,733.55
170	UMAR MODIBO ZAGGA	HEALTH	195,343.12

171	ALIYU JAJIRMA	INFORMATION	43,697.00
172	ARZIKA MAMMAN	EDUCATION	89,903.07
173	ABUBAJKAR ZAKI GWANDU	WATER BOARD	238,080.36
174	ABDULHAMID ALIYU ALIYU WASAGU	ARABIC	41,667.04
175	LAMI USMAN	HEALTH	191,260.00
176	LAMI USMAN	HEALTH	80,000.00
177	DANJUMA ISAH DIRI	HEALTH	282,090.75
178	MARYAM ABUBAKAR KAOJE	HEALTH	289,608.00
179	SANI N GARBA LOLO	KARDA	183,977.00
180	MUSA GANYA REGE	HEALTH	34,722.64
181	LATE ABUBAKAR SAMBO	SSMB	420,172.34
182	IBRAHIM KEGUDU	ENVIROMENT	116,270.00
183	IBRAHIM KEGUDU	ENVIROMENT	1,643,000.00
184	MAIRIGA HUSSANI	KARDA	418,863.00
185	LATE MUSA MAMMAN	EDUCATION	120,764.08
186	NANA S ALAMU	LANDS	95,886.80
187	HABIBA DANJUMMA	HEALTH	403,440.00
188	MARY CHUKSO SANCHI	HEALTH	192,822.84
189	LAMI JOSPH DABAI	HEALTH	374,964.00
190	LATE ABUBAKAR DAUDU	KUDA	374,964.00
191	UMAR A HUSSANI	SUBEB	168,110.00
192	HAUWAU MUSA ILLO	ESTABLISHMENT	148,579.00
193	UMAR BAGUDU	WORKS	39,202.28
194	ADAMU MUH'D GEZA	SSMB	276,217.00
195	LATE BASHAR SANIN MUNGADI	SSMB	366,080.80
196	LATE IGE MAKERA	SSMB	60,103.30
197	NAZIR BELLO	HEALTH	191,260.00
198	ALIYU BELLO BUNZA	COE	189,894.20
199	AMINU AHMED KAOJE	ARABIC	220,408.24
200	AMINU AHMED KAOJE	ARABIC	37,500.00
201	UMAR SALAH	SSMB	149,754.54
202	UMAR SALAH	SSMB	345,708.00
203	ISAH ABUBAKAR	SSMB	140,483.79
204	GARBA MUSA YAURI	MIN FOR LOCAL GOVT	60,247.38
205	LATE MOH'D BABA	SSMB	124,316.00

206	MUSA ANKOSA NA'ALLAH	SSMB	272,429.55
207	LATE MUH'D ADAMU ILLO	ENVIROMENT	120,710.90
208	HASFAT ISAH YELDU	FINANCE	326,442.30
209	FARUKU UMAR LIKITA	SHARIA COURT	325,668.12
210	USMAN SAMAILA KOKO	FINANCE	141,110.30
211	MUH'D SANI NATARO	SHARIA COURT	147,428.80
212	SAGURO HASSAN	FINANCE	33,333.76
213	GARBA YUSUF MALIUTA	SSMB	253,951.64
214	UMAR BAGAYE YAURI	ENVIROMENT	58,986.00
215	BALA ABUBAKAR	GENERAL ADMI	480,569.00
216	SHEHU LABBO	FINANCE	116,805.90
217	IBRAHIM UMAR	LANDS	638,650.80
218	LATE ZUBAIRU HAMIDU JEGA	COE	266,798.56
219	IBRAHIM SALIHU KOKO	HEALTH	441,574.80
220	LATE UMMU IBRAHIM BESSE	SUBEB	1,690,740.60
221	AMINA AHMED YAURI	MIN FOR LOCAL GOVT	260,313.00
222	LATE RALIYA ALIYUN ZURU	WOMEN AFFAIRS	146,409.30
223	DOGO SARKINN AIKI	WATER RESOURCES	220,476.00
224	ABUBAKAR MUHAMMED GWNADU	WATER RESOURCES	263,752.00
225	LATE BELLO GARBA KOKO	WATER RESOURCES	554,111.00
226	ALIYU MOHAMMED	WATER RESOURCES	32,644.23
227	ABDULLAHI BALA KOKO	WATER RESOURCES	26,366.20
228	BELLO GUDAJE	WATER RESOURCES	29,781.66
229	LATE ABDULLAHI GOYI	WATER RESOURCES	95,282.23
230	LATE NUHU AHMED GWANDU	SSMB	478,468.89
231	TANI USMAN NAMAILA	ARABIC	258,757.20
232	LATE HAJARA ADAMU JIBO	ARABIC	258,757.20
233	AISHA DAN NAGODE	ARABIC	258,757.20
234	HUSSAINI GARBA MAIYAMA	ARABIC	822,925.11
235	ILIYASU A HAMZA	SSMB	108,124.45
236	ABUBAKAR S HALIRU	SSMB	976,096.00
237	ASABE SHEGHU MALAMI	SSMB	60,153.90

238	ABDULLAHI S KUDU	SSMB	59,490.26
239	MARYAM AHMED ARGUNGU	SSMB	73,356.77
240	ZAINAB UBANDOMA	SSMB	82,825.59
241	AHMAD ALIYU JEGA	SSMB	208,100.82
242	LATE BAWA C JOSEPH DABAI	SSMB	725,767.92
243	SULEMAM USMAN YAURI	SSMB	27,608.53
244	LATE NUHU AHMED GWANDU	SSMB	478,468.89
245	YAHAYA AMORE KANGIWA	SSMB	274,630.00
246	LATE MALAM FATIMA MUSA	SSMB	315,336.00
247	MAL. IBRAHIM ALIYU	SSMB	59,886.81
248	DANLADI UMAR	SSMB	67,642.90
249	MUH'D MODE BUNZA	SSMB	1,581,936.00
250	LATE FATIMA KAIMA	SSMB	135,632.11
251	ATIKU ZAKI GWANDU	SSMB	406,027.80
252	ABDULRAHMAN AHMED	SSMB	835,509.78
253	BELLO KWAIRE D/GARI	SSMB	329,952.42
254	GARBA UMARU SURU	SSMB	137,708.60
255	GARBA AYUBA MANGA	SSMB	165,156.75
256	SALIHU MOHAMMED D	SSMB	427,714.15
257	ADAMU WALKILA USMAN	SSMB	128,675.49
258	AMINU SULE	SSMB	1,075,918.78
259	AMINU GARBA JIGA	SSMB	368,151.27
260	UMAR MOHAMMED RAFI	SSMB	763,161.70
261	LATE FATIMA UMAR	SSMB	211,957.86
262	MUHAMMED A DANKO	SSMB	475,941.18
263	LATE LUKMAN ISAH	SSMB	385,350.70
264	SAHABI SHEKARE	SSMB	90,044.16
265	HASSAN NABARE	SSMB	90,044.18
266	DANIEL MELE	SSMB	1,500,933.80
267	IBRAHIM MUHAMMED	SSMB	259,090.00
268	MUHAMMED SANUSI NAFI'U	SSMB	56,236.60
269	LATE LADI BARGUJE JANDUTSI	SSMB	59,179.02
270	SULIEMAN USMAN TUNGA	SSMB	276,513.48
271	SHEHU UMAR YAURI	SSMB	131,465.26
272	MUHAMMED MANDA GARBA	SSMB	103,176.11
273	USMAN M ALIYU KOKO	SSMB	266,757.20

274	LATE ZUWAIIRA SHEHU ZAURO	HEALTH	510,152.00
275	HALIMA Y ISAH	HEALTH	163,254.00
276	SALIHAI ABUBAKAR	HEALTH	108,864.00
277	ABUBAKAR ATIKU	HEALTH	183,000.00
278	ABUBAKar garba g/gaji	HEALTH	103,377.00
279	NURAYA YUSUF MUH'D	SIR YAHAYA	274,570.00
280	ALIYU G MOHAMMED	SIR YAHAYA	75,805.11
281	LATE HUSAAINI AUWAL	SIR YAHAYA	83,795.64
282	LATE UMAR ABUBAKAR	SIR YAHAYA	288,935.68
283	LATE ABUBAKAR MUH'D K	SIR YAHAYA	45,036.96
284	LATE HAMIDU SALIHI DANKO	HEALTH	747,950.77
285	NAMADINA ABUBAKAR	HEALTH	167,587.28
286	UMARU ARZIKA	HEALTH	31,074.12
287	JAMILA ABUBAKAR	SIR YAHAYA	66,219.44
288	MUHAMMED SANI	SIR YAHAYA	228,613.00
289	AMADAU AIKI DOGI	SIR YAHAYA	1,140,186.00
290	AMINU MUH'D ZURU	SIR YAHAYA	1,101,396.00
291	LARAI ADAMU YAURI	SIR YAHAYA	133,267.00
292	UMAR MUH'D ZURU	SIR YAHAYA	74,672.00
293	MURJANATU USMAN	HEALTH	211,689.00
294	HAMISU ARZIKA JEGA	HEALTH	120,224.24
295	MUHAMMED ALTINE	HEALTH	30,354.20
296	DR AMINU HALIF	HEALTH	312,567.00
297	KULUK AUTA IDRIS	HEALTH	33,061.42
298	BALKISU ABUBAKAR	HEALTH	56,526.00
299	LATE ZUWAIIRA FARUKU	HEALTH	531,643.20
300	SHEHU UMAR DIKKO	HEALTH	106,074.00
301	BELLO UMAR KAOJE	HEALTH	175,860.00
302	AISHATU NUHU	HEALTH	76,389.00
303	BALA ABDULLaji GILO	HEALTH	175,860.00
304	MUHAMMED BANDI GANGARE	HEALTH	103,377.00
305	ABUBAKAR KARDIYA	HEALTH	76,389.00
306	MOHAMMED DANDARE TARASA	HEALTH	130,377.00
	<b>TOTAL</b>		<b>185,161,819.89</b>

## Note 28

### DETAIL OF SALES OF GOVERNMENT ASSET(AIRPORT)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
2	FEBRUARY	1,068,342,300.24	0.00	1,068,342,300.24	0.00	1,068,342,300.24	0.00
3	MARCH	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
4	APRIL	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
5	MAY	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
6	JUNE	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
7	JULY	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
8	AUGUST	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
9	SEPTEMBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
10	OCTOBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
11	NOVEMBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
12	DECEMBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
	<b>TOTAL</b>	<b>12,820,107,602.00</b>	0.00	<b>12,820,107,602.00</b>	0.00	12,820,107,602.00	0.00

**Note 29****OTHER DEDUCTION FROM FAAC**

<b>S/NO</b>	<b>MONTH</b>	<b>DETAIL OF DEDUCTION</b>	<b>AMOUNT</b>
1	JANUARY	FAAC (Statutory) Ecological	123,728,096.65
2	FEBRUARY	FAAC (Statutory) Ecological	71,451,718.57
3	MARCH	FAAC (Statutory) Ecological	68,003,261.27
4	APRIL	FAAC (Statutory) Ecological & Liquidation of Judgement Debt	92,695,243.79
5	MAY	FAAC (Statutory) Ecological	65,845,628.98
6	JUNE	FAAC (Statutory) Ecological	99,592,114.12
7	JULY	FAAC (Statutory) Ecological	55,834,639.04
8	AUGUST	FAAC (Statutory) Ecological	72,496,395.87
9	SEPTEMBER	FAAC (Statutory) Ecological	65,878,993.65
10	OCTOBER	FAAC (Statutory) Ecological	72,632,751.18
11	NOVEMBER	FAAC (Statutory) Ecological	56,163,592.18
12	DECEMBER	FAAC (Statutory) Ecological	66,566,449.53
		<b>TOTAL</b>	<b>910,888,884.83</b>

**Note 30 DETAILS OF EXCHANGE FOREX EQUALIZATION**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	0.00	0.00
2	FEBRUARY	0.00	0.00	0.00	0.00	0.00
3	MARCH	0.00	0.00	0.00	755,843,614.18	755,843,614.18
4	APRIL	0.00	0.00	0.00	0.00	0.00
5	MAY	0.00	0.00	0.00	314,934,839.24	314,934,839.24
6	JUNE	0.00	0.00	0.00	0.00	0.00
7	JULY	0.00	0.00	0.00	0.00	0.00
8	AUGUST	0.00	0.00	0.00	0.00	0.00
9	SEPTEMBER	0.00	0.00	0.00	0.00	0.00
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
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,070,778,453.42</b>	<b>1,070,778,453.42</b>

## Note 31 DETAILS OF SOLID MINERALS

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
5	MAY	0.00	0.00	0.00	105,068,504.32	105,068,504.32
6	JUNE	0.00	0.00	0.00	0.00	0.00
7	JULY	0.00	0.00	0.00	0.00	0.00
8	AUGUST	0.00	0.00	0.00	0.00	0.00
9	SEPTEMBER	0.00	0.00	0.00	0.00	0.00
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
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,068,504.32</b>	<b>105,068,504.32</b>

## Note 32 Details of Excess Crude

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	289,784,817.26	0.00	289,784,817.26	0.00	(289,784,817.26)	0.00
2	FEBRUARY	289,784,817.26	0.00	289,784,817.26	0.00	(289,784,817.26)	0.00
3	MARCH	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
4	APRIL	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
5	MAY	289,784,817.26	0.00	289,784,817.26	0.00	(289,784,817.26)	0.00
6	JUNE	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
7	JULY	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
8	AUGUST	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
9	SEPTEMBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
10	OCTOBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
11	NOVEMBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
12	DECEMBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
	<b>TOTAL</b>	<b>3,477,417,806.85</b>	<b>0.00</b>	<b>3,477,417,806.85</b>	<b>0.00</b>	<b>(3,477,417,806.85)</b>	<b>0.00</b>

