



# REPORT

of the Accountant General with  
**FINANCIAL STATEMENTS**

for the Year ended 31st December 2019



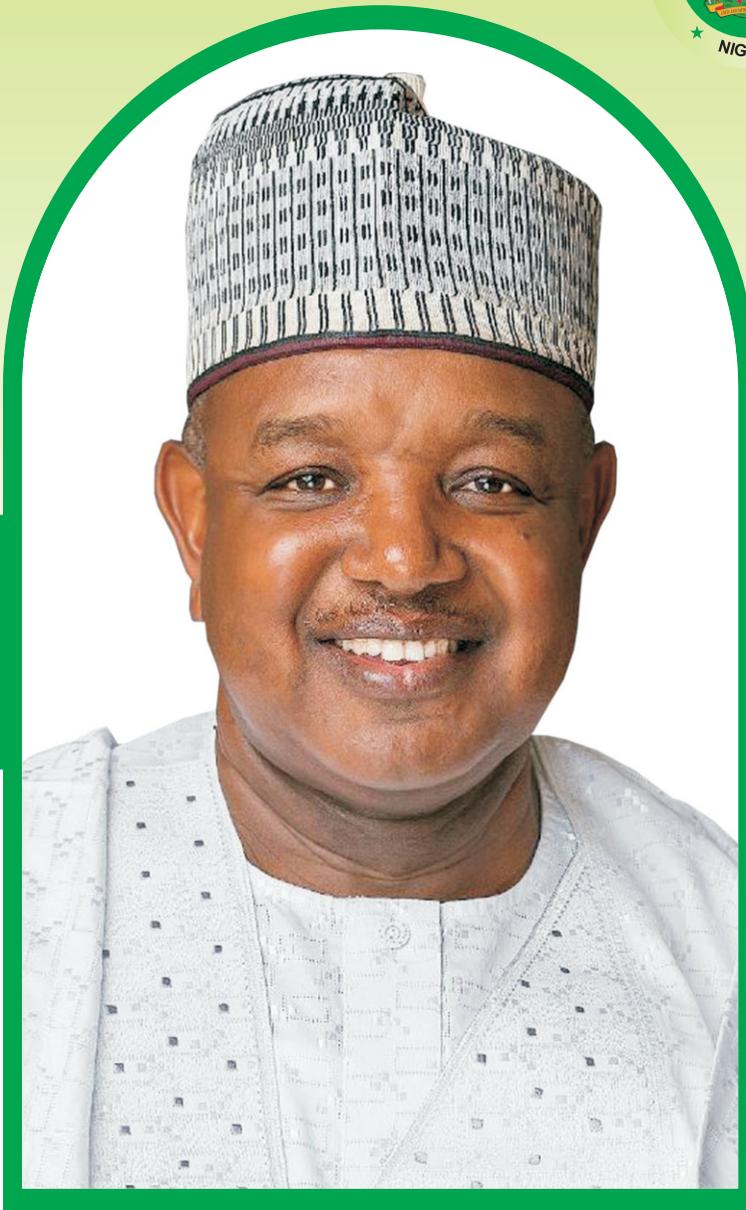


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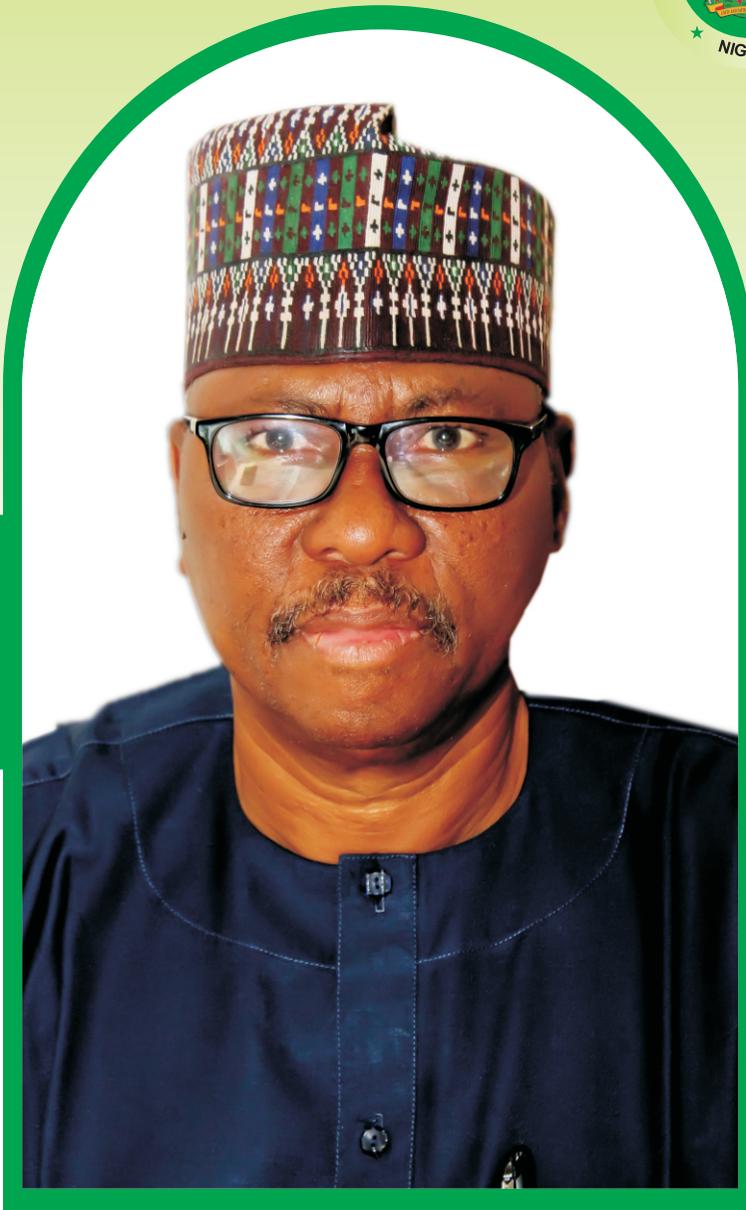


His Excellency  
**Sen. Abubakar Atiku Bagudu**  
Executive Governor, Kebbi State



His Excellency  
**Col. Samaila D. Yombe (Rtd.)**  
Deputy Governor, Kebbi State





**Ibrahim Mohammed Augie**  
Hon. Commissioner, Finance

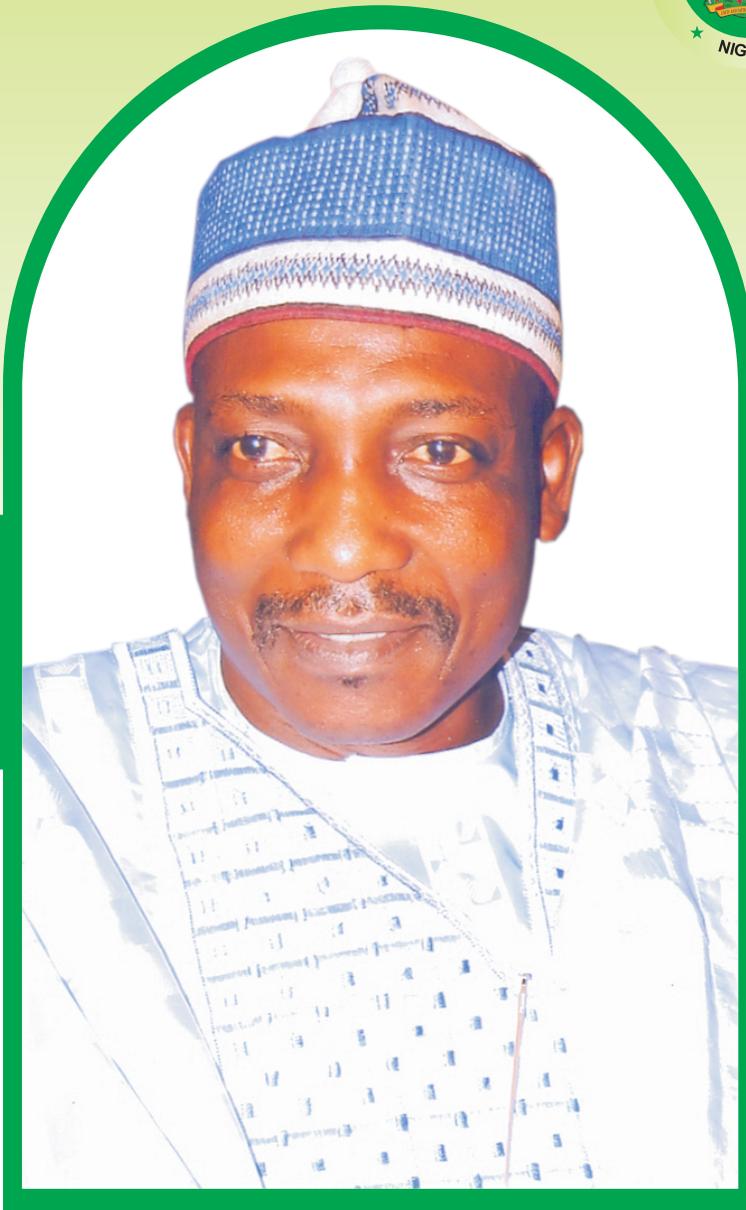


**Alh. Garba Umar Dutsin Mari, <sup>FCNA</sup>**  
Permanent Secretary, Finance





**Ibrahim Umar Ika**, FCNA, CITN, FFNA  
Accountant General



**Abdulrahman A. Fakai,** (CPA)  
Director Main Account

# Final Account Committee Members



**Umar Faruk Muh'd Jega**  
Director Debt Management Dept.



**Rukayyatu M. Bello (CPA)**  
Deputy Director, Main Account



**Farouk Shehu Shettima**



**Faruk Mohammed**



**Ibrahim Abubakar Kangiwa**



**Ahmed Aliyu**





# Transport Sector



# ◀◀ Tourism





# Agricultural Sector

# ACCOUNTANT GENERAL'S REPORT



## INTRODUCTION

In accordance with the Finance (Control and Management) Act 1958, cap 144 LFN , as amended. It is my honour and privilege to present report on the accounts of the Government of Kebbi State of Nigeria with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 together with the notes thereon.

## STATEMENT OF ACCOUNTING POLICIES

Below are the summary of the most significant accounting policies adopted in the preparation of Kebbi State Government Accounts and Financial Statements for the year 2019.

## BASIS OF ACCOUNTING

The Accounts and Financial Statements are prepared in accordance with IPSAS Cash Basis of Accounting by recognizing transaction only when cash is paid or received in accordance with Generally Accepted Accounting Practice (GAAP).

## INVESTMENT

Shares and other Government Investments held by the State are stated at historical cost and under the supervision of Ministry of Finance, Kebbi State.

## CAPITAL COST

These are recognizable in the year of occurrence only.

## ASSET AND LIABILITIES

Assets are stated at their net value, while liabilities are recognized in full.

## CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund (CRF) represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

## CAPITAL DEVELOPMENT FUND

Capital Development Fund (CDF) represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes transfers from the Consolidated Revenue Fund (CRF) in line with the amount provided in the annual budget of the state.

## RECURRENT REVENUE

Recurrent Revenue are revenue generated by the State from Taxes, Fine and Fees, Earnings and Sales, Rent on

## ACCOUNTANT GENERAL'S REPORT

Government Property, Dividend Income from Investments and other incidental revenue. They are recognized in the Financial Statements when received.

### **RECURRENT EXPENDITURE**

Recurrent Expenditures are expenditure on Personnel, Pension and gratuities, Salaries of Statutory office holders other overheads and public debt charges. They are recognized in the Financial Statements of the State when payments are made.



### **CONCLUSION**

From the analysis above, I am of the opinion that Government has performed well in the year under review. I commend the Staff of the Office of the Accountant General, Ministry of Finance and all other officers who have contributed to the successful preparation and publication of this year's Financial Statements.

**IBRAHIM UMAR (FCNA, CITN, FNFA)**  
**ACCOUNTANT GENERAL**

## RESPONSIBILITY FOR FINANCIAL REPORT

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 the Generally Accepted Accounting Practice (GAAP). As the Accountant General, and the state's Accounting Officer for receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of Annual Financial Statements.

To fulfill 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 record the use of all public financial resources by the Government.

Responsibility for integrity and objectivity of financial statements rest entirely with the Government. Efforts have been made to ensure that the financial statements



together with the notes there on reflect the financial position of Government as at 31<sup>st</sup> December 2019 and its operation for the year ended on that date..

**IBRAHIM UMAR (FCNA, CITN, FNFA)**  
**ACCOUNTANT GENERAL**

## AUDIT CERTIFICATE



In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and financial statements of Kebbi State Government of Nigeria for the year ended 31<sup>st</sup> December 2019. Which have been prepared on the basis of the significant accounting policies as prescribed in the Public Finances (Control and Management) law of 1958.

**Auditor General Responsibility:** my responsibility to express an opinion on these financial-statements based on the audit conducted in accordance with the auditing requirements and in accordance with the Nation Auditing standards for Public Sector Account of Nigeria. These standards require that we comply with ethical, requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial, statements are free from material misstatement(s).



**Opinion :** in the discharge of my responsibility as required by section 125(5) of the constitution of federal republic of Nigeria 1999, some projects and programs were verified in the concept of 'performance Audit

In my Opinion: projects and programmes executed were satisfactory in consideration of funds employed. Furthermore the financial statement (No. 1-4) and related schedule give a true and fair view of the state of affairs of Kebbi State Government as at 31<sup>st</sup> December, 2019.

A handwritten signature in black ink, appearing to read 'FRUK B. RUFALI', followed by the date '27/10/19'.

Faruk B. Rufa'i (CNA, CFA)

**Ag. AUDITOR GENERAL, KEBBI STATE**



# Power Sector

## FIVE YEAR FINANCIAL SUMMARY



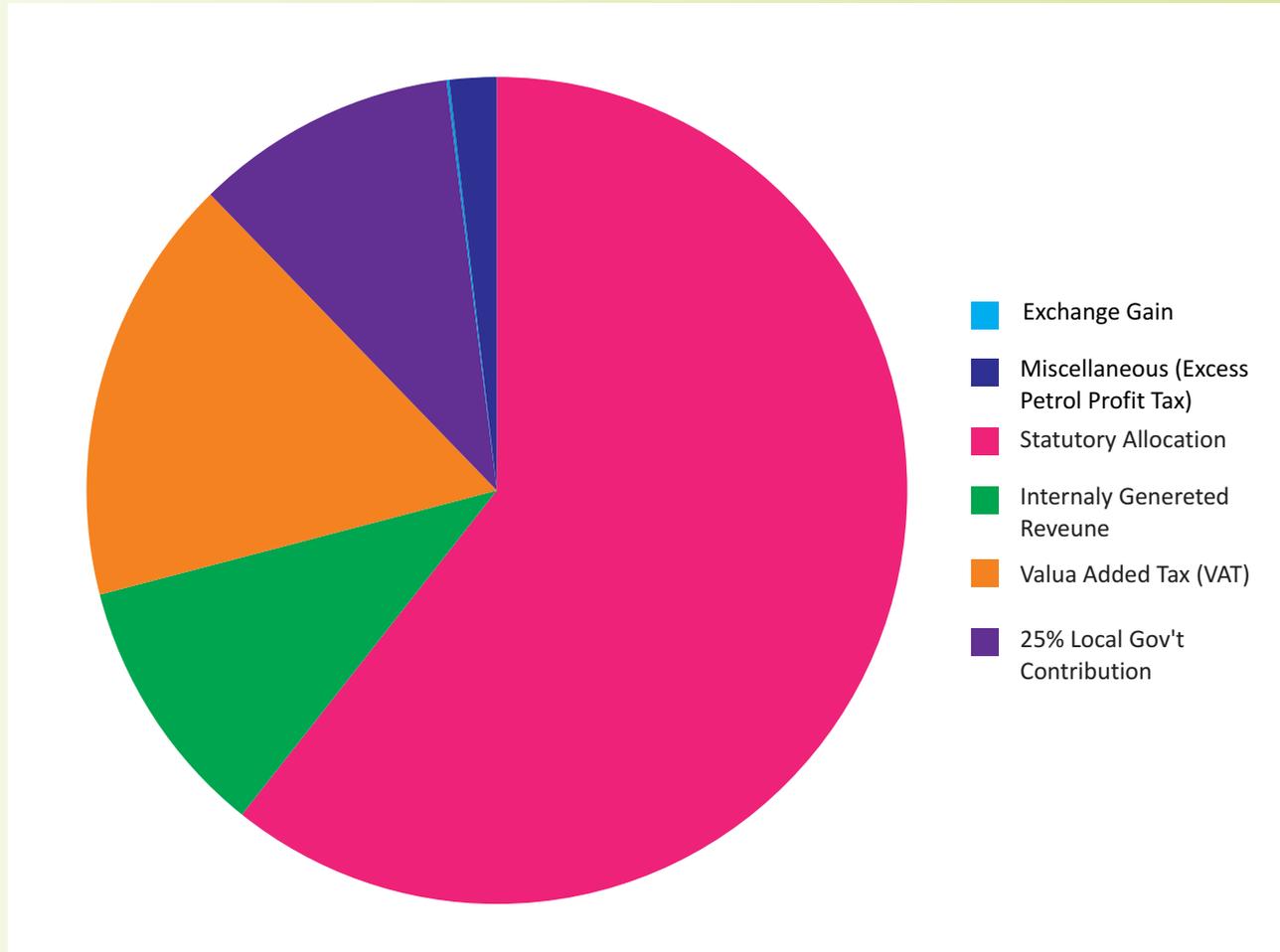
| S/NO.     | DESCRIPTION                      | 2015                     | 2016                     | 2017                       | 2018                     | 2019                       |
|-----------|----------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|
| <b>A.</b> | <b>REVENUE</b>                   |                          |                          |                            |                          |                            |
| 1         | Statutory Allocation             | 29,720,531,782.38        | 21,525,225,499.32        | 29,940,205,132.11          | 44,849,071,065.06        | 43,479,152,211.97          |
| 2         | Internal Generated Revenue       | 3,592,406,108.30         | 3,132,343,261.98         | 4,425,486,314.59           | 4,881,960,805.63         | 7,367,334,836.87           |
| 3         | Value Added Tax                  | 7,972,089,994.94         | 8,270,637,956.79         | 9,923,524,920.40           | 11,346,315,627.12        | 12,004,631,273.89          |
| 4         | Grant & Reimbursement            | 1,685,382,882.89         |                          |                            |                          |                            |
| 5         | External & Internal Loan         | 22,880,460,000.00        | 21,482,804,382.70        | 8,255,000,000.00           |                          | 2,200,000,000.00           |
| 6         | Other Income                     | 5,742,483,766.37         | 4,614,359,742.42         | 32,016,211,429.41          | 27,759,670,880.54        | 8,816,632,567.95           |
| 7         | Dividend Received from Companies | 41,307,144.99            | 30,834,135.00            | 25,636,105.13              | 51,566,088.58            | 31,116,790.02              |
|           | <b>TOTAL REVENUE</b>             | <b>71,634,661,679.87</b> | <b>59,056,204,978.21</b> | <b>84,586,063,901.64</b>   | <b>88,888,584,466.93</b> | <b>73,898,867,680.70</b>   |
| <b>B.</b> | <b>EXPENDITURE</b>               |                          |                          |                            |                          |                            |
| 1         | Personnel Cost                   | 20,870,533,920.68        | 18,634,410,058.54        | 22,653,350,874.62          | 22,743,094,122.60        | 22,154,984,560.55          |
| 2         | Overhead Cost                    | 10,492,490,024.30        | 5,059,458,371.62         | 8,754,910,125.15           | 11,940,544,710.93        | 14,548,036,446.47          |
| 3         | Loan Repayment (Internal Loan)   | 3,093,269,446.05         | 3,106,388,334.35         | 3,170,873,289.72           | 3,186,665,796.00         | 3,223,769,542.86           |
| 4         | Loan Repayment (External Loan)   | 356,911,155.44           | 365,363,076.83           | 584,832,940.81             | 461,645,217.32           | 473,295,499.14             |
| 5         | Capital Expenditure              | 10,704,766,036.17        | 31,849,706,285.23        | 59,673,158,806.30          | 46,331,298,080.26        | 44,378,837,858.98          |
|           | <b>TOTAL PAYMENT</b>             | <b>45,517,970,582.64</b> | <b>59,015,326,126.57</b> | <b>94,837,126,036.60</b>   | <b>84,663,247,927.11</b> | <b>84,778,923,908.00</b>   |
| <b>C.</b> | <b>CASH BALANCE</b>              |                          |                          |                            |                          |                            |
| 1         | Net Cash Balance                 | <b>26,116,691,097.23</b> | <b>40,878,851.64</b>     | <b>(10,251,062,134.96)</b> | <b>4,225,336,539.82</b>  | <b>(10,880,056,227.30)</b> |
| 2         | Opening Balance                  | <b>4,480,370,443.42</b>  | <b>30,597,061,540.65</b> | <b>30,635,940,392.29</b>   | <b>20,384,878,257.33</b> | <b>24,610,214,797.15</b>   |
| 3         | Closing Balance                  | <b>30,597,061,540.65</b> | <b>30,637,940,392.29</b> | <b>20,384,878,257.33</b>   | <b>24,610,214,797.15</b> | <b>13,730,158,569.85</b>   |

# CASH FLOW STATEMENT

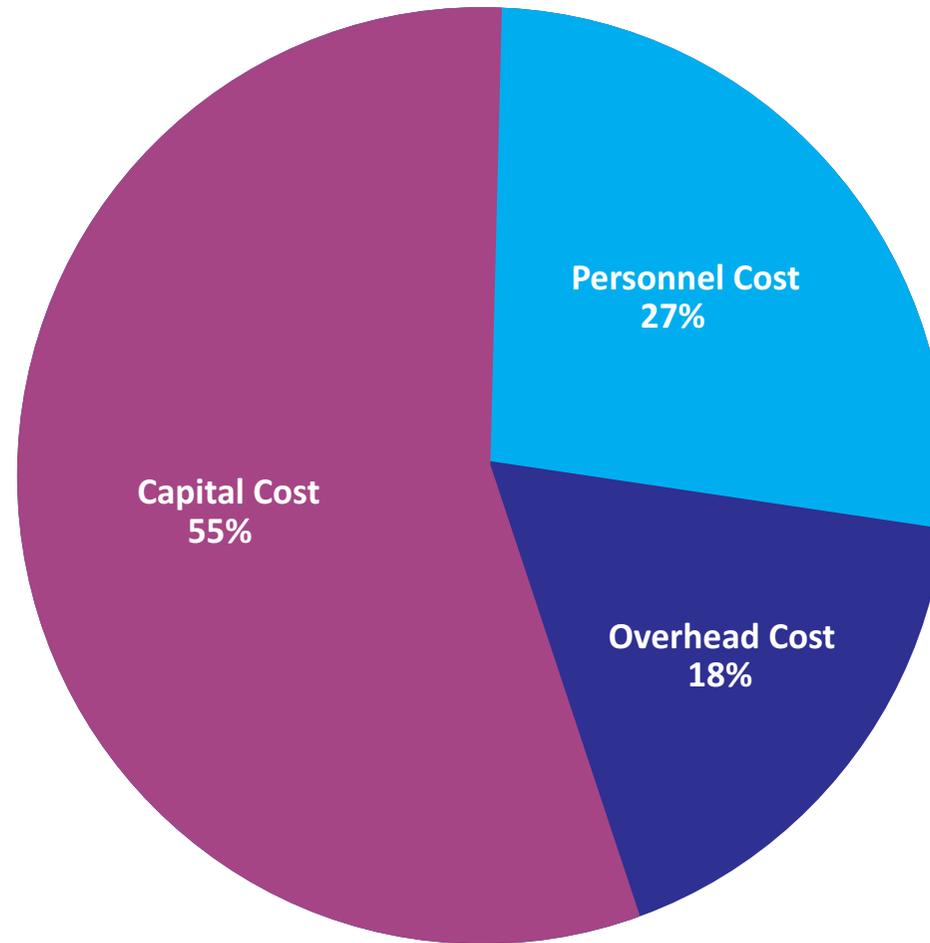


| CASH FLOW FROM OPERATING ACTIVITIES                          | NOTES | CURRENT YEAR               | PREVIOUS YEAR              |
|--|-------|----------------------------|----------------------------|
| ADD RECEIPT  |       | ACTUAL 2019                | ACTUAL 2018                |
|  |       | N                          | N                          |
| Statutory Allocation From FAAC                               | 1     | 43,479,152,211.97          | 44,849,071,065.06          |
| Internally Generated Revenue                                 | 2     | 7,367,334,836.87           | 4,881,960,805.63           |
| Value Added Tax (VAT)  | 3     | 12,004,631,273.89          | 11,346,315,627.12          |
| Miscellaneous (Excess Petrol Profit Tax)                     | 4     | 1,329,927,812.84           |                            |
| Local Gov't Contribution(25% For Developmental Project)      | 5     | 7,414,043,024.50           | 6,247,806,332.75           |
| Exchange Gain  | 6     | 72,661,730.61              | 1,145,276,081.25           |
| Paris Club   | 7     |                            | 20,366,588,466.54          |
| <b>TOTAL RECEIPT</b>   |       | <b>71,667,750,890.68</b>   | <b>88,837,018,378.35</b>   |
| <b>LESS PAYMENT</b>  |       |                            |                            |
| Personnel Cost   | ST3   | 22,154,984,560.55          | 22,743,094,122.60          |
| Overhead Cost  | ST3   | 14,548,036,446.47          | 11,940,544,710.93          |
| <b>TOTAL PAYMENT</b>   |       | <b>36,703,021,007.02</b>   | <b>34,683,638,833.53</b>   |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>               |       | <b>34,964,729,883.66</b>   | <b>54,153,379,544.82</b>   |
| <b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>                  |       |                            |                            |
| Purchase/Construction of Assets                              | 12    | (44,378,837,858.98)        | (46,331,298,080.26)        |
| Dividend Received from Companies                             | 13    | 31,116,790.02              | 51,566,088.58              |
| <b>NET CASH FLOW FROM INVESTMENT ACTIVITIES</b>              |       | <b>(44,347,721,068.96)</b> | <b>(46,279,731,991.68)</b> |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                   |       |                            |                            |
| Internal Loans (Budget Support Facility & AADs Intervention) | 14    | 2,200,000,000.00           |                            |
| Loan Repayment (External Loan)                               | 15    | (473,295,499.14)           | (461,645,217.32)           |
| Loan Repayment (Internal Loan)                               | 16    | (3,223,769,542.86)         | (3,186,665,796.00)         |
| <b>Net Cash Flow From Financing Activities</b>               |       | <b>(1,497,065,042.00)</b>  | <b>(3,648,311,013.32)</b>  |
| <b>Net Cash Flow From All Activities</b>                     |       | <b>(10,880,056,227.30)</b> | <b>4,225,336,539.82</b>    |
| Cash & its Equivalent 1-01-2019                              |       | 24,610,214,797.15          | 20,384,878,257.33          |
| Cash & its Equivalent 31-12-2019                             | 17    | 13,730,158,569.85          | 24,610,214,797.15          |

# REVENUE RECEIVED



# EXPENDITURE FOR THE YEAR





# Water Resources



# Education Sector

## STATEMENT OF FINANCIAL POSITION (Assets and Liabilities)



| ITEMS                                  | NOTES | CURRENT YEAR<br>ACTUAL 2019 | PREVIOUS YEAR<br>ACTUAL 2018 |
|--|-------|-----------------------------|------------------------------|
| <b>ASSETS</b>                          |       | <b>N</b>                    | <b>N</b>                     |
| <b>LIQUID ASSETS</b>                   |       |                             |                              |
| Cash & Bank Balance                    | ST1   | 13,730,158,569.85           | 24,610,214,797.15            |
| Special Imprest                        | 18    | 1,431,629,836.75            | 5,174,312,981.49             |
| <b>SUB TOTAL</b>                       |       | <b>15,161,788,406.60</b>    | <b>29,784,527,778.64</b>     |
| <b>INVESTMENTS</b>                     |       |                             |                              |
| State Investment                       | 19    | 1,958,781,241.80            | 1,639,456,974.26             |
| Staff Loans & Advances                 | 20    | 52,866,274.10               | 413,198,982.72               |
| Liability Over Asset                   |       | 65,744,002,264.00           | 111,586,865,342.00           |
| <b>SUB TOTAL</b>                       |       | <b>67,755,649,779.90</b>    | <b>113,639,521,298.98</b>    |
| <b>TOTAL ASSET</b>                     |       | <b>82,917,438,186.50</b>    | <b>143,424,049,077.62</b>    |
| <b>Public Fund</b>                     |       |                             |                              |
| Capital Development fund               | ST4   | 13,651,944,783.07           | 24,563,117,800.39            |
| <b>LIABILITIES</b>                     |       |                             |                              |
| Contractual Obligation                 |       | 26,626,919,192.61           | 26,262,396,072.83            |
| Outstanding Pension/Gratuity           |       | 5,785,901,441.98            | 2,224,768,713.93             |
| Outstanding Salaries/other staff claim |       |                             |                              |
| External Loan                          |       |                             | 22,931,533,303.91            |
| Internal Loan                          | 22    | 36,852,672,768.84           | 67,442,233,186.56            |
| <b>TOTAL LIABILITIES</b>               |       | <b>82,917,438,186.50</b>    | <b>143,424,049,077.62</b>    |

# STATEMENT OF CONSOLIDATED REVENUE FUND



| PREVIOUS YEAR<br>ACTUAL 2018 | DETAIL                      | NOTE | ORIGINAL YEAR<br>BUDGETED 2019 | SUPLIMENTARY<br>BUDGET | TOTAL<br>BUDGET          | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE                | BUDGET<br>PERFORMAN<br>CE IN % |
|------------------------------|-----------------------------|------|--------------------------------|------------------------|--------------------------|-----------------------------|-------------------------|--------------------------------|
| 44,849,071,065.06            | Statutory Allocation        | 1    | 44,193,755,228.00              |                        | 44,193,755,228.00        | 43,479,152,211.97           | 714,603,016.03          | 98.38                          |
| 3,632,453,270.18             | Taxes (Direct & Indirect)   | 2    | 8,198,500,000.00               |                        | 8,198,500,000.00         | 6,445,557,644.46            | 1,752,942,355.54        | 78.62                          |
| 466,494,885.98               | Fines                       | 2    | 366,410,312.40                 |                        | 366,410,312.40           | 396,045,864.35              | (29,635,551.95)         | 108.09                         |
| 310,996,590.65               | Fees                        | 2    | 244,273,541.60                 |                        | 244,273,541.60           | 265,030,576.23              | (20,757,034.63)         | 108.50                         |
| 131,292,557.57               | Licences                    | 2    | 46,060,000.00                  |                        | 46,060,000.00            | 71,961,250.00               | (25,901,250.00)         | 156.23                         |
| 61,340,113.99                | Rent on Gov't Property      | 2    | 315,450,000.00                 |                        | 315,450,000.00           | 5,754,777.80                | 309,695,222.20          | 1.82                           |
| 28,748,216.91                | Interest and Dividend       | 2    | 94,558,814.00                  |                        | 94,558,814.00            | 54,910,549.64               | 39,648,264.36           | 58.07                          |
| 26,767,983.92                | Earning                     | 2    | 431,260,071.90                 |                        | 431,260,071.90           | 35,426,118.82               | 395,833,953.08          | 8.21                           |
| 62,458,629.14                | Sales                       | 2    | 1,006,273,501.10               |                        | 1,006,273,501.10         | 81,327,610.57               | 924,945,890.53          | 8.08                           |
| 6,303,000.00                 | Re-Imbursement              | 2    | 245,000,000.00                 |                        | 245,000,000.00           | 10,236,570.00               | 234,763,430.00          | 4.18                           |
| 155,105,557.29               | Miscellaneous               | 2    | 500,000.00                     |                        | 500,000.00               | 1,083,875.00                | (583,875.00)            | 216.78                         |
| 20,366,588,466.54            | Paris Club                  | 7    |                                |                        | -                        | -                           | -                       |                                |
| <b>70,097,620,337.23</b>     | <b>TOTAL</b>                |      | <b>55,142,041,469.00</b>       |                        | <b>55,142,041,469.00</b> | <b>50,846,487,048.84</b>    | <b>4,295,554,420.16</b> | <b>92.21</b>                   |
|                              | <b>LESS: EXPENDITURE</b>    |      |                                |                        | -                        |                             |                         |                                |
|                              | <b>PERSONNEL COST</b>       |      |                                |                        | -                        |                             |                         |                                |
| 7,551,976,843.82             | Ministries                  | 8    | 8,649,199,049.00               | 835,863,400.00         | 9,485,062,449.00         | 8,417,556,285.39            | 1,067,506,163.61        | 97.32                          |
| 9,279,596,760.97             | Board and Parastatals       | 10A  | 9,792,343,679.00               |                        | 9,792,343,679.00         | 9,508,065,160.47            | 284,278,518.53          | 97.10                          |
| 5,911,520,517.81             | CRF Charges                 | 11   | 9,705,168,952.00               |                        | 9,705,168,952.00         | 4,229,363,114.69            | 5,475,805,837.31        | 43.58                          |
| <b>22,743,094,122.60</b>     | <b>TOTAL PERSONNEL COST</b> |      | <b>28,146,711,680.00</b>       |                        | <b>28,146,711,680.00</b> | <b>22,154,984,560.55</b>    | <b>6,827,590,519.45</b> | <b>78.71</b>                   |

## STATEMENT OF CONSOLIDATED REVENUE FUND (Contd.)



|                          |                               |     |                          |                  |                          |                          |                          |              |  |
|--------------------------|-------------------------------|-----|--------------------------|------------------|--------------------------|--------------------------|--------------------------|--------------|--|
|                          | <b>OVERHEAD COST</b>          |     |                          |                  | -                        |                          |                          |              |  |
| 6,464,036,184.39         | Ministries                    | 9   | 9,375,902,555.00         | 1,561,000,000.00 | 10,936,902,555.00        | 8,145,798,323.14         | 2,791,104,231.86         | 86.88        |  |
| 1,499,974,304.63         | Board and Parastatals         | 10B | 3,814,444,204.00         | 26,564,822.00    | 3,841,009,026.00         | 1,396,903,379.58         | 2,417,540,824.42         | 36.62        |  |
| 3,976,534,221.91         | CRF Charges                   | 11  | 5,740,127,981.00         |                  | 5,740,127,981.00         | 5,005,334,743.75         | 734,793,237.25           | 87.20        |  |
| <b>11,940,544,710.93</b> | <b>TOTAL OVERHEAD COST</b>    |     | <b>18,930,474,740.00</b> |                  | <b>18,930,474,740.00</b> | <b>14,548,036,446.47</b> | <b>4,382,438,293.53</b>  | <b>76.85</b> |  |
| <b>34,683,638,833.53</b> | <b>TOTAL PAYMENT</b>          |     | <b>47,077,186,420.00</b> |                  | <b>47,077,186,420.00</b> | <b>36,703,021,007.02</b> | <b>10,325,876,587.06</b> | <b>77.96</b> |  |
| <b>35,413,981,503.70</b> | Operating Balance             |     |                          |                  | -                        | <b>14,143,466,041.82</b> |                          |              |  |
|                          | <b>Appropriation/Transfer</b> |     |                          |                  | -                        |                          |                          |              |  |
| 31,765,670,490.38        | Transfer to CDF               | ST4 | 19,936,086,956.00        |                  | 19,936,086,956.00        | 10,446,400,999.82        | (11,829,583,534.38)      | 52.40        |  |
| 461,645,217.32           | External Loan Repayment       | 15  | 1,084,832,940.00         |                  | 1,084,832,940.00         | 473,295,499.14           | 611,537,440.86           | 43.63        |  |
| 3,186,665,796.00         | Internal Loan Repayment       | 16  | 4,241,440,041.00         |                  | 4,241,440,041.00         | 3,223,769,542.86         | 1,017,670,498.14         | 76.01        |  |
|                          |                               |     |                          |                  |                          |                          |                          |              |  |

# STATEMENT OF CAPITAL DEVELOPMENT FUND



| PREVIOUS YEAR<br>ACTUAL 2018 | DESCRIPTION                       | NOTE | ORIGINAL<br>BUDGET 2019   | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE                 | BUDGET<br>PERFORMANCE<br>IN % |
|------------------------------|-----------------------------------|------|---------------------------|-----------------------------|--------------------------|-------------------------------|
|                              |                                   |      | <b>N</b>                  | <b>N</b>                    | <b>N</b>                 |                               |
| 20,389,347,349.15            | Opening Balance                   |      |                           | 24,563,117,800.39           | (24,563,117,800.39)      |                               |
| 31,765,670,490.38            | Transfer From CRF                 | ST3  | 19,936,086,956.00         | 10,446,400,999.82           | 9,489,685,956.18         | 52.40                         |
|                              | <b>ADD CAPITAL RECEIPTS</b>       |      |                           |                             | -                        |                               |
| 11,346,315,627.12            | Value Added Tax                   | 3    | 11,294,161,553.00         | 12,004,631,273.89           | 710,469,720.89           | 106.29                        |
|                              | Miscellaneous(Excess PPT)         | 4    | 21,443,976,609.00         | 1,329,927,812.84            | 20,114,048,796.16        | 6.20                          |
| 6,247,806,332.75             | Local Gov't Contribution          | 5    |                           | 7,414,043,024.50            | (7,414,043,024.50)       |                               |
| 1,145,276,081.25             | Exchange Gain                     | 6    |                           | 72,661,730.61               | (72,661,730.61)          |                               |
|                              | <b>INTERNAL LOANS</b>             | 14   | 13,750,000,000.00         |                             | 13,750,000,000.00        |                               |
|                              | RAAMP etc                         |      |                           |                             |                          |                               |
|                              | Budget Support Facility           |      |                           | 700,000,000.00              | (700,000,000.00)         |                               |
|                              | External Loans                    |      | 10,835,144,951.00         |                             | 10,835,144,951.00        |                               |
|                              | Grants                            |      | 19,060,824,700.00         |                             | 19,060,824,700.00        |                               |
|                              | CBN/AADS/ Intervention            |      |                           | 1,500,000,000.00            |                          |                               |
| <b>70,894,415,880.65</b>     | <b>TOTAL CAPITAL RECEIPTS</b>     |      | <b>96,320,194,769.00</b>  | <b>58,030,782,642.05</b>    | <b>41,210,351,568.73</b> | <b>60.25</b>                  |
|                              | <b>LESS : CAPITAL EXPENDITURE</b> |      |                           |                             |                          |                               |
| 22,623,002,594.02            | Economic Sector                   |      | 35,311,975,501.00         | 11,567,521,624.34           | 23,744,453,876.66        | 32.76                         |
| 9,940,312,287.00             | Social Sector                     |      | 32,273,605,724.00         | 13,255,194,510.85           | 19,018,411,213.15        | 41.07                         |
| 3,865,993,309.01             | Regional Sector (Environmental)   |      | 10,457,265,373.00         | 3,113,389,733.11            | 7,343,875,639.89         | 29.77                         |
| 9,901,989,890.23             | Administration Sector             |      | 25,483,123,220.00         | 16,442,731,990.68           | 9,040,391,229.32         | 64.52                         |
|                              | Contingency Fund                  |      | 152,515,178.00            |                             | 152,515,178.00           |                               |
| <b>46,331,298,080.26</b>     | <b>TOTAL CAPITAL EXPENDITURE</b>  | 12   | <b>103,678,484,996.00</b> | <b>44,378,837,858.98</b>    | <b>59,299,647,137.02</b> | <b>42.80</b>                  |
| <b>24,563,117,800.39</b>     | <b>CLOSING BALANCE</b>            |      |                           | <b>13,651,944,783.07</b>    |                          |                               |



# ◀◀ Environmental Sector



# Health Sector

**NOTE 1****GROSS STATUTORY ALLOCATION**

| S/NO | MONTH        | ORIGINAL BUDGET          | STATUTORY ALLOCATION     | VARIANCE                | BUDGET PERFORMANCE IN % |
|------|--------------|--------------------------|--------------------------|-------------------------|-------------------------|
|      |              | N                        | N                        | N                       |                         |
| 1    | JANUARY      | 3,682,812,935.67         | 3,604,404,383.25         | (78,408,552.42)         | 97.87                   |
| 2    | FEBRUARY     | 3,682,812,935.67         | 3,287,768,627.90         | (395,044,307.77)        | 89.27                   |
| 3    | MARCH        | 3,682,812,935.63         | 3,121,921,805.89         | (560,891,129.74)        | 84.77                   |
| 4    | APRIL        | 3,682,812,935.67         | 2,943,290,312.44         | (739,522,623.23)        | 79.92                   |
| 5    | MAY          | 3,682,812,935.67         | 3,384,814,650.45         | (297,998,285.22)        | 91.91                   |
| 6    | JUNE         | 3,682,812,935.67         | 3,788,535,841.11         | 105,722,905.44          | 102.87                  |
| 7    | JULY         | 3,682,812,935.67         | 4,142,549,419.81         | 459,736,484.14          | 112.48                  |
| 8    | AUGUST       | 3,682,812,935.67         | 4,036,089,038.15         | 353,276,102.48          | 109.59                  |
| 9    | SEPTEMBER    | 3,682,812,935.67         | 4,063,586,289.71         | 380,773,354.04          | 110.34                  |
| 10   | OCTOBER      | 3,682,812,935.67         | 3,954,426,261.40         | 271,613,325.73          | 107.38                  |
| 11   | NOVEMBER     | 3,682,812,935.67         | 3,899,879,649.38         | 217,066,713.71          | 105.89                  |
| 12   | DECEMBER     | 3,682,812,935.67         | 3,251,885,932.48         | (430,927,003.19)        | 88.30                   |
|      | <b>TOTAL</b> | <b>44,193,755,228.00</b> | <b>43,479,152,211.97</b> | <b>(714,603,016.03)</b> | <b>98.38</b>            |



| REVENUE DESCRIPTION           | PREVIOUS YEAR<br>ACTUAL 2018 | ORIGINAL<br>BUDGET 2019  | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE                  | BUDGET<br>PERFORMANCE<br>IN % |
|-------------------------------|------------------------------|--------------------------|-----------------------------|---------------------------|-------------------------------|
|                               | N                            | N                        | N                           | N                         |                               |
| Taxes                         | 3,632,453,270.18             | 8,198,500,000.00         | 6,445,557,644.46            | (2,813,104,374.28)        | 78.62                         |
| Fine                          | 466,494,885.98               | 366,410,312.40           | 396,045,864.35              | 70,449,021.63             | 108.09                        |
| Fees                          | 310,996,590.65               | 244,273,541.60           | 265,030,576.23              | 45,966,014.42             | 108.50                        |
| Licences                      | 131,292,557.57               | 46,060,000.00            | 71,961,250.00               | 59,331,307.57             | 156.23                        |
| Earning                       | 26,767,983.92                | 431,260,071.90           | 35,426,118.82               | (8,658,134.90)            | 8.21                          |
| Sales                         | 62,458,629.14                | 1,006,273,501.10         | 81,327,610.57               | (18,868,981.43)           | 8.08                          |
| Rent on Gov't Property        | 61,340,113.99                | 315,450,000.00           | 5,754,777.80                | 55,585,336.19             | 1.82                          |
| Interest Recieved & Dividends | 28,748,216.91                | 94,558,814.00            | 54,910,549.64               | (26,162,332.73)           | 58.07                         |
| <b>Sub Total</b>              | <b>4,720,552,248.34</b>      | <b>10,702,786,241.00</b> | <b>7,356,014,391.87</b>     | <b>(2,635,462,143.53)</b> | 68.73                         |
| Re-Imbursement                | 6,303,000.00                 | 245,000,000.00           | 10,236,570.00               | (3,933,570.00)            | 4.18                          |
| <b>Sub Total</b>              | <b>6,303,000.00</b>          | <b>245,000,000.00</b>    | <b>10,236,570.00</b>        | <b>(3,933,570.00)</b>     | 4.18                          |
| Miscellaneous                 | 155,105,557.29               | 500,000.00               | 1,083,875.00                | 154,021,682.29            | 216.78                        |
| <b>Sub Total</b>              | <b>155,105,557.29</b>        | <b>500,000.00</b>        | <b>1,083,875.00</b>         | <b>154,021,682.29</b>     | 216.78                        |
| <b>Total I Revenue</b>        | <b>4,881,960,805.63</b>      | <b>10,948,286,241.00</b> | <b>7,367,334,836.87</b>     | <b>(2,485,374,031.24)</b> | <b>67.29</b>                  |

## NOTE 3 DETAILS OF VALUE ADDED TAX RECEIPT



| S/NO | MONTH        | ORIGINAL BUDGET          | CURRENT YEAR ACTUAL      | VARIANCE              | BUDGET PERFORMANCE % |
|------|--------------|--------------------------|--------------------------|-----------------------|----------------------|
| 1    | JANUARY      | 941,180,129.42           | 1,028,554,150.22         | 87,374,020.80         | 109.28               |
| 2    | FEBRUARY     | 941,180,129.42           | 1,065,475,020.30         | 124,294,890.88        | 113.21               |
| 3    | MARCH        | 941,180,129.42           | 983,389,657.05           | 42,209,527.63         | 104.48               |
| 4    | APRIL        | 941,180,129.42           | 941,309,284.34           | 129,154.92            | 100.01               |
| 5    | MAY          | 941,180,129.42           | 988,999,059.67           | 47,818,930.25         | 105.08               |
| 6    | JUNE         | 941,180,129.42           | 1,084,964,894.57         | 143,784,765.15        | 115.28               |
| 7    | JULY         | 941,180,129.40           | 1,127,164,431.00         | 185,984,301.60        | 119.76               |
| 8    | AUGUST       | 941,180,129.40           | 955,566,474.53           | 14,386,345.13         | 101.53               |
| 9    | SEPTEMBER    | 941,180,129.42           | 890,335,205.33           | (50,844,924.09)       | 94.60                |
| 10   | OCTOBER      | 941,180,129.42           | 949,510,767.40           | 8,330,637.98          | 100.89               |
| 11   | NOVEMBER     | 941,180,129.42           | 1,072,560,386.49         | 131,380,257.07        | 113.96               |
| 12   | DECEMBER     | 941,180,129.42           | 916,801,942.99           | (24,378,186.43)       | 97.41                |
|      | <b>TOTAL</b> | <b>11,294,161,553.00</b> | <b>12,004,631,273.89</b> | <b>710,469,720.89</b> | <b>106.29</b>        |

## NOTE 4 DETAILS OF EXCESS PPT/STABILIZATION



| S/NO | MONTH        | ORIGINAL BUDGET 2019    | CURRENT YEAR ACTUAL 2019 | VARIANCE                | BUDGET PERFORMANCE IN % |
|------|--------------|-------------------------|--------------------------|-------------------------|-------------------------|
| 1    | JANUARY      | 752,152,296.25          |                          | 752,152,296.25          | 0.00                    |
| 2    | FEBRUARY     | 752,152,296.25          | 86,436,826.11            | 665,715,470.14          | 11.49                   |
| 3    | MARCH        | 752,152,296.25          | 315,845,216.99           | 436,307,079.26          | 41.99                   |
| 4    | APRIL        | 752,152,296.25          | 505,456,623.99           | 246,695,672.26          | 67.20                   |
| 5    | MAY          | 752,152,296.25          |                          | 752,152,296.25          | 0.00                    |
| 6    | JUNE         | 752,152,296.25          |                          | 752,152,296.25          | 0.00                    |
| 7    | JULY         | 752,152,296.25          |                          | 752,152,296.25          | 0.00                    |
| 8    | AUGUST       | 752,152,296.25          |                          | 752,152,296.25          | 0.00                    |
| 9    | SEPTEMBER    | 752,152,296.25          | 13,057,212.36            | 739,095,083.89          | 1.74                    |
| 10   | OCTOBER      | 752,152,296.25          |                          | 752,152,296.25          | 0.00                    |
| 11   | NOVEMBER     | 752,152,296.25          | 66,056,454.98            | 686,095,841.27          | 8.78                    |
| 12   | DECEMBER     | 752,152,296.25          | 343,075,478.41           | 409,076,817.84          | 45.61                   |
|      | <b>TOTAL</b> | <b>9,025,827,555.00</b> | <b>1,329,927,812.84</b>  | <b>7,695,899,742.16</b> | <b>14.73</b>            |

**NOTE 5 DETAILS OF 25% LOCAL GOVT. CONTRIBUTION**

| <b>MONTH</b> | <b>ESTIMATE 2019</b> | <b>ACTUAL 2019</b>      |
|--------------|----------------------|-------------------------|
| JANUARY      |                      | 754,081,105.85          |
| FEBRUARY     |                      | 624,884,459.94          |
| MARCH        |                      | 593,363,050.27          |
| APRIL        |                      | 559,411,742.58          |
| MAY          |                      | 559,411,742.58          |
| JUNE         |                      | 559,411,742.58          |
| JULY         |                      | 620,061,975.45          |
| AUGUST       |                      | 781,048,221.30          |
| SEPTEMBER    |                      | 760,975,873.75          |
| OCTOBER      |                      | 108,577,081.25          |
| NOVEMBER     |                      | 751,591,671.55          |
| DECEMBER     |                      | 741,224,357.40          |
| <b>TOTAL</b> | <b>-</b>             | <b>7,414,043,024.50</b> |

## NOTE 6

## DETAILS OF EXCHANGE GAIN



| S/NO | MONTH        | ORIGINAL BUDGET         | CURRENT YEAR ACTUAL  | VARIANCE                  | BUDGET PERFORMANCE IN % |
|------|--------------|-------------------------|----------------------|---------------------------|-------------------------|
| 1    | JANUARY      | 108,333,333.33          | 6,500,127.74         | (101,833,205.59)          | 6.00                    |
| 2    | FEBRUARY     | 108,333,333.35          | 4,329,126.37         | (104,004,206.98)          | 4.00                    |
| 3    | MARCH        | 108,333,333.35          | 5,605,452.92         | (102,727,880.43)          | 5.17                    |
| 4    | APRIL        | 108,333,333.33          | 4,277,145.14         | (104,056,188.19)          | 3.95                    |
| 5    | MAY          | 108,333,333.33          | 5,205,300.05         | (103,128,033.28)          | 4.80                    |
| 6    | JUNE         | 108,333,333.33          | 7,634,859.10         | (100,698,474.23)          | 7.05                    |
| 7    | JULY         | 108,333,333.33          | 6,860,690.06         | (101,472,643.27)          | 6.33                    |
| 8    | AUGUST       | 108,333,333.33          | 6,687,877.11         | (101,645,456.22)          | 6.17                    |
| 9    | SEPTEMBER    | 108,333,333.33          | 6,808,113.20         | (101,525,220.13)          | 6.28                    |
| 10   | OCTOBER      | 108,333,333.33          | 6,238,609.73         | (102,094,723.60)          | 5.76                    |
| 11   | NOVEMBER     | 108,333,333.33          | 7,346,751.94         | (100,986,581.39)          | 6.78                    |
| 12   | DECEMBER     | 108,333,333.33          | 5,167,677.25         | (103,165,656.08)          | 4.77                    |
|      | <b>TOTAL</b> | <b>1,300,000,000.00</b> | <b>72,661,730.61</b> | <b>(1,227,338,269.39)</b> | <b>5.59</b>             |

## NOTE 7 DETAILS OF PARIS CLUB REFUND RECEIVED



| MONTH     | ESTIMATE 2019            | TOTAL AMOUNT |                            |
|-----------|--------------------------|--------------|----------------------------|
| JANUARY   | 926,512,421.17           |              | (926,512,421.17)           |
| FEBRUARY  | 926,512,421.17           |              | (926,512,421.17)           |
| MARCH     | 926,512,421.17           |              | (926,512,421.17)           |
| APRIL     | 926,512,421.17           |              | (926,512,421.17)           |
| MAY       | 926,512,421.17           |              | (926,512,421.17)           |
| JUNE      | 926,512,421.13           |              | (926,512,421.13)           |
| JULY      | 926,512,421.17           |              | (926,512,421.17)           |
| AUGUST    | 926,512,421.17           |              | (926,512,421.17)           |
| SEPTEMBER | 926,512,421.17           |              | (926,512,421.17)           |
| OCTOBER   | 926,512,421.17           |              | (926,512,421.17)           |
| NOVEMBER  | 926,512,421.17           |              | (926,512,421.17)           |
| DECEMBER  | 926,512,421.17           |              | (926,512,421.17)           |
|           | <b>11,118,149,054.00</b> | -            | <b>(11,118,149,054.00)</b> |

## NOTE 8

## DETAILS OF PERSONNEL COST



| CODE         | MINISTRY/DEPARTMENT                     | PREVIOUS YEAR<br>ACTUAL 2018 | ORIGINAL<br>BUDGET 2019 | SUPLIMENTARY<br>BUDGET | TOTAL<br>BUDGET  | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE       |
|--------------|---|------------------------------|-------------------------|------------------------|------------------|-----------------------------|----------------|
|              |   | N                            | N                       | N                      | N                | N                           | N              |
| 011100100100 | Government House                        | 32,488,956.58                | 47,201,440.00           | 175,000,000.00         | 222,201,440.00   | 35,664,810.73               | 186,536,629.27 |
| 011100100200 | Deputy Governor's Office                |                              | 10,000,000.00           |                        | 10,000,000.00    |                             | 10,000,000.00  |
|              | <b>Executive Office of the Governor</b> |                              |                         |                        | -                |                             | -              |
| 011101700100 | Cabinet Office                          | 359,985,166.75               | 600,000,000.00          |                        | 600,000,000.00   | 197,317,326.78              | 402,682,673.22 |
| 011101800100 | Special Services Department             | 5,818,386.59                 | 7,000,000.00            |                        | 7,000,000.00     | 6,328,406.60                | 671,593.40     |
| 011101300100 | Careers & General Administration        | 192,823,503.68               | 217,000,000.00          |                        | 217,000,000.00   | 185,728,924.24              | 31,271,075.76  |
| 055100100100 | Ministry for Local Gov't & Cheftancy    | 48,662,527.43                | 60,175,500.00           |                        | 60,175,500.00    | 50,721,941.87               | 9,453,558.13   |
| 014000100200 | Local Government Audit                  | 29,584,672.19                | 32,644,448.00           |                        | 32,644,448.00    | 32,644,448.00               | -              |
| 012500500100 | Establishment and Pension               | 169,236,718.65               | 174,000,000.00          |                        | 174,000,000.00   | 174,000,000.00              | -              |
| 025300100100 | Ministry of Land and Hausing            | 97,554,245.13                | 150,000,000.00          |                        | 150,000,000.00   | 114,537,570.83              | 35,462,429.17  |
| 011111300100 | Directorate Of Protocol                 | 19,170,658.92                | 20,620,306.00           |                        | 20,620,306.00    | 20,620,306.00               | -              |
| 021500100100 | Ministry of Agric & Natural Res         | 215,413,781.28               | 270,800,000.00          |                        | 270,800,000.00   | 251,471,817.47              | 19,328,182.53  |
| 022200100100 | Ministry of Commerce                    | 71,346,571.33                | 72,600,000.00           |                        | 72,600,000.00    | 72,600,000.00               | -              |
| 051700100100 | Ministry of Education                   | 280,062,123.94               | 317,000,000.00          | 660,863,400.00         | 977,863,400.00   | 843,249,289.30              | 134,614,110.70 |
| 051900100100 | Ministry of Higher Education            | 351,387,355.73               | 400,000,000.00          |                        | 400,000,000.00   | 361,935,745.59              | 38,064,254.41  |
| 022000100100 | Ministry of Finance                     | 429,055,978.48               | 430,900,942.00          |                        | 430,900,942.00   | 430,900,942.00              | -              |
| 022000300100 | Ministry of Budget & Economic Planning  | 37,304,695.62                | 44,000,000.00           |                        | 44,000,000.00    | 27,796,822.92               | 16,203,177.08  |
| 022000700100 | Accountant General's Office             |                              |                         |                        | -                |                             | -              |
| 052100100100 | Ministry of Health                      | 3,152,145,030.72             | 3,314,750,000.00        |                        | 3,314,750,000.00 | 3,314,750,000.00            | -              |
| 012300100100 | Ministry of Information & Culture       | 81,760,170.34                | 100,595,122.00          |                        | 100,595,122.00   | 95,404,571.40               | 5,190,550.60   |
| 051300100100 | Ministry of Youth & Sports              | 40,000,000.00                | 50,000,000.00           |                        | 50,000,000.00    | 48,540,415.74               | 1,459,584.26   |
| 032600100100 | Ministry of Justice                     | 56,586,744.94                | 99,981,499.00           |                        | 99,981,499.00    | 55,941,308.54               | 44,040,190.46  |
| 023400100100 | Ministry of Works & Transport           | 296,606,549.22               | 339,000,000.00          |                        | 339,000,000.00   | 312,312,824.24              | 26,687,175.76  |
| 025200100100 | Ministry of Water Resources             | 86,106,809.06                | 96,361,847.00           |                        | 96,361,847.00    | 96,146,806.62               | 215,040.38     |
| 051400100100 | Ministry of Women Affiars               | 51,172,289.73                | 60,000,000.00           |                        | 60,000,000.00    | 56,171,553.23               | 3,828,446.77   |

## NOTE 8

## DETAILS OF PERSONNEL COST (contd.)



|              |                                     |                         |                         |                       |                         |                         |                         |
|--------------|-------------------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
|              | <b>JUDICIARY:-</b>                  |                         |                         |                       | -                       |                         | -                       |
| 032605100100 | High Court of Justice               | 420,632,871.30          | 495,927,092.00          |                       | 495,927,092.00          | 489,612,836.83          | 6,314,255.17            |
| 032605300100 | Sharia Court                        | 399,514,276.09          | 475,000,000.00          |                       | 475,000,000.00          | 421,903,184.21          | 53,096,815.79           |
| 031801100100 | Judicial Service Commission         | 27,880,701.80           | 35,000,000.00           |                       | 35,000,000.00           | 35,000,000.00           | -                       |
| 053500100100 | Ministry of Environment             | 133,600,758.93          | 139,200,000.00          |                       | 139,200,000.00          | 139,200,000.00          | -                       |
| 011103700100 | Local Gov't Service Commission      | 3,471,121.51            | 4,599,564.00            |                       | 4,599,564.00            | 4,599,564.00            | -                       |
| 014000100100 | Office of the State Auditor General | 41,949,725.97           | 47,784,776.00           |                       | 47,784,776.00           | 41,773,260.95           | 6,011,515.05            |
| 014700100100 | Civil Service Commission            | 36,266,614.22           | 37,217,750.00           |                       | 37,217,750.00           | 33,922,895.26           | 3,294,854.74            |
| 025000100100 | Fiscal Responsibility Commission    |                         |                         |                       | -                       |                         | -                       |
| 021600100100 | Ministry Animal Health Husbandry    | 384,387,837.69          | 499,838,763.00          |                       | 499,838,763.00          | 466,758,712.04          | 33,080,050.96           |
| 023400200100 | Office of the Surveyor General      |                         |                         |                       | -                       |                         |                         |
|              | <b>GRAND TOTAL</b>                  | <b>7,551,976,843.82</b> | <b>8,649,199,049.00</b> | <b>835,863,400.00</b> | <b>9,485,062,449.00</b> | <b>8,417,556,285.39</b> | <b>1,067,506,163.61</b> |
|              |                                     |                         |                         |                       |                         |                         |                         |



| CODE         | MINISTRY/DEPARTMENT                     | PREVIOUS YEAR<br>ACTUAL 2018 | ORIGINAL<br>BUDGET 2019 | SUPLIMENTARY<br>BUDGET | TOTAL<br>BUDGET  | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE       |
|--------------|---|------------------------------|-------------------------|------------------------|------------------|-----------------------------|----------------|
|              |   | N                            | N                       |                        |                  | N                           | N              |
| 011100100100 | Government House                        | 2,067,034,344.00             | 2,105,081,070.00        | 1,560,000,000.00       | 3,665,081,070.00 | 3,665,081,070.00            | -              |
| 011100100200 | Deputy Governor's Office                | 96,500,000.00                | 126,500,000.00          |                        | 126,500,000.00   | 126,500,000.00              | -              |
|              | <b>Executive Office of the Governor</b> |                              |                         |                        | -                |                             | -              |
| 011101700100 | Cabinet Office                          | 2,691,214,268.64             | 2,230,000,000.00        |                        | 2,230,000,000.00 | 2,230,000,000.00            | -              |
| 011101800100 | Special Services Department             | 82,681,000.00                | 82,781,000.00           |                        | 82,781,000.00    | 82,781,000.00               | -              |
| 011101300100 | Careers & General Administration        | 16,532,000.00                | 263,923,308.00          |                        | 263,923,308.00   | 253,422,250.00              | 10,501,058.00  |
| 055100100100 | Ministry for Local Gov't & Chieftancy   | 6,000,000.00                 | 8,700,000.00            |                        | 8,700,000.00     | 7,329,920.00                | 1,370,080.00   |
| 014000100200 | Local Government Audit                  | 1,800,000.00                 | 2,800,000.00            |                        | 2,800,000.00     | 1,800,000.00                | 1,000,000.00   |
| 012500500100 | Establishment and Pension               | 16,589,600.00                | 142,834,081.00          |                        | 142,834,081.00   | 33,169,263.64               | 109,664,817.36 |
| 025300100100 | Ministry of Land and Housing            | 10,658,000.00                | 10,750,000.00           |                        | 10,750,000.00    | 10,000,000.00               | 750,000.00     |
| 011111300100 | Directorate Of Protocol                 | 24,000,000.00                | 117,300,000.00          |                        | 117,300,000.00   | 37,000,000.00               | 80,300,000.00  |
| 021500100100 | Ministry of Agric & Natural Res         | 13,600,000.00                | 29,300,000.00           |                        | 29,300,000.00    | 15,000,000.00               | 14,300,000.00  |
| 022200100100 | Ministry of Commerce                    | 9,000,000.00                 | 34,600,000.00           |                        | 34,600,000.00    | 34,600,000.00               | -              |
| 051700100100 | Ministry of Education                   | 618,098,589.75               | 1,200,500,000.00        |                        | 1,200,500,000.00 | 751,479,737.58              | 449,020,262.42 |
| 051900100100 | Ministry of Higher Education            | 66,983,129.50                | 110,000,000.00          |                        | 110,000,000.00   | 38,170,000.00               | 71,830,000.00  |
| 022000100100 | Ministry of Finance                     | 94,595,633.97                | 337,750,692.00          |                        | 337,750,692.00   | 216,100,000.00              | 121,650,692.00 |
| 022000300100 | Min. Budget & Economic Planning         | 23,184,999.96                | 71,900,000.00           |                        | 71,900,000.00    | 28,213,999.96               | 43,686,000.04  |
| 022000700100 | Accountant General's Office             | 20,030,000.00                | 290,000,000.00          |                        | 290,000,000.00   | 10,668,000.00               | 279,332,000.00 |
| 052100100100 | Ministry of Health                      | 219,035,500.00               | 779,927,404.00          |                        | 779,927,404.00   | 281,409,082.00              | 498,518,322.00 |
| 012300100100 | Ministry of Information                 | 12,720,000.00                | 46,800,000.00           |                        | 46,800,000.00    | 12,000,000.00               | 34,800,000.00  |
| 051300100100 | Ministry of Youth Empowerment           | 18,530,800.00                | 73,300,000.00           |                        | 73,300,000.00    | 6,000,000.00                | 67,300,000.00  |
| 032600100100 | Ministry of Justice                     | 77,788,999.96                | 703,300,000.00          |                        | 703,300,000.00   | 17,614,999.96               | 685,685,000.04 |
| 023400100100 | Ministry of Works & Transport           | 10,299,312.00                | 20,350,000.00           |                        | 20,350,000.00    | 9,600,000.00                | 10,750,000.00  |
| 025200100100 | Ministry of Water Resources             | 23,050,000.00                | 12,750,000.00           |                        | 12,750,000.00    | 6,000,000.00                | 6,750,000.00   |
| 051400100100 | Ministry of Women Affairs               | 22,190,000.00                | 33,910,000.00           |                        | 33,910,000.00    | 33,910,000.00               | -              |

## NOTE 9

## DETAILS OF OVERHEAD COST (contd.)



|              |                                     |                         |                         |                         |                          |                         |                         |
|--------------|-------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|
|              | <b>JUDICIARY:-</b>                  |                         |                         |                         | -                        |                         | -                       |
| 032605100100 | High Court of Justice               | 81,962,303.61           | 189,920,000.00          |                         | 189,920,000.00           | 89,294,000.00           | 100,626,000.00          |
| 032605300100 | Sharia Court                        | 88,313,015.00           | 247,000,000.00          |                         | 247,000,000.00           | 87,780,000.00           | 159,220,000.00          |
| 031801100100 | Judicial Service commission         | 2,244,000.00            | 3,925,000.00            |                         | 3,925,000.00             | 3,925,000.00            | -                       |
| 053500100100 | Ministry of Environment             | 6,000,000.00            | 11,900,000.00           |                         | 11,900,000.00            | 6,200,000.00            | 5,700,000.00            |
| 011103700100 | Local Gov't Service Commission      | 11,300,688.00           | 11,000,000.00           | 1,000,000.00            | 12,000,000.00            | 12,000,000.00           | -                       |
| 014000100100 | Office of the State Auditor General | 6,000,000.00            | 14,750,000.00           |                         | 14,750,000.00            | 14,750,000.00           | -                       |
| 014700100100 | Civil Service Commission            | 12,000,000.00           | 13,350,000.00           |                         | 13,350,000.00            | 12,000,000.00           | 1,350,000.00            |
| 025000100100 | Fiscal Responsibility Commission    | 3,600,000.00            | 21,500,000.00           |                         | 21,500,000.00            | 3,600,000.00            | 17,900,000.00           |
| 021600100100 | Ministry of Animal Health           |                         |                         |                         | -                        |                         | -                       |
| 023400200100 | Husbandry and Fisheries             | 10,500,000.00           | 10,700,000.00           |                         | 10,700,000.00            | 8,400,000.00            | 2,300,000.00            |
| 023400200100 | Office of the Surveyor General      |                         | 16,800,000.00           |                         | 16,800,000.00            |                         | 16,800,000.00           |
|              | <b>GRAND TOTAL</b>                  | <b>6,464,036,184.39</b> | <b>9,375,902,555.00</b> | <b>1,561,000,000.00</b> | <b>10,936,902,555.00</b> | <b>8,145,798,323.14</b> | <b>1,230,104,231.86</b> |

## NOTE 10A DETAILS OF PERSONNEL COST ( BOARD & PARASTATALS )



|              | MINISTRY/DEPARTMENT                      | PREV.YEAR      | ORIGINAL       | CURRENT YEAR   | VARIANCE        |
|--------------|--|----------------|----------------|----------------|-----------------|
|              |  | ACTUAL 2018    | BUDGET 2019    | ACTUAL 2019    |                 |
| CODES        |  | N              | N              | N              | N               |
| 025305300100 | Kebbi Urban Development Authority        | 134,223,668.73 | 150,000,000.00 | 145,096,623.38 | 4,903,376.62    |
| 012300400100 | Kebbi Radio                              | 105,686,589.98 | 119,337,707.00 | 112,527,057.18 | 6,810,649.82    |
| 051701900100 | College of Education Argungu             | 448,971,365.00 | 450,000,000.00 | 449,859,619.11 | 140,380.89      |
| 051701800100 | Polytechnic Dakin Gari                   | 354,456,772.00 | 350,000,000.00 | 350,000,000.00 | -               |
| 051705600100 | Scholarship Board                        | 4,910,922.99   | 5,264,284.00   | 5,264,284.00   | -               |
| 011103800100 | Pilgrims Welfare Agency                  | 11,446,103.25  | 15,000,000.00  | 12,479,475.77  | 2,520,524.23    |
|              | Hospital Management                      |                |                |                | -               |
| 011102700100 | N Y S C                                  |                |                |                | -               |
| 023100300100 | Rural Electricity Board                  | 31,671,119.65  | 40,000,000.00  | 34,329,116.87  | 5,670,883.13    |
| 025210200100 | Water Board                              | 133,792,433.25 | 140,000,000.00 | 140,000,000.00 | -               |
| 022008001100 | Board of Internal Revenue                | 68,944,730.73  | 74,840,435.00  | 68,805,636.68  | 6,034,798.32    |
| 021502100100 | College of Agriculture Zuru              | 707,217,877.48 | 730,000,000.00 | 728,303,443.70 | 1,696,556.30    |
| 051703100100 | Usman Danfodio University Sokoto         | 36,000,000.00  |                | 36,000,000.00  | (36,000,000.00) |
| 032600200100 | Law Reform Commission                    | 6,104,151.32   | 7,500,000.00   | 6,716,233.76   | 783,766.24      |
| 021210200100 | Kebbi Agric Development Authority(KARDA) | 373,401,972.02 | 400,000,000.00 | 397,014,293.33 | 2,985,706.67    |
| 012300200100 | History Beruau                           |                |                |                | -               |
| 051701000100 | Agency For Adult & NonFormal Education   | 19,361,583.58  | 30,000,000.00  | 29,140,514.26  | 859,485.74      |
| 051700800100 | Library Board                            | 32,242,606.52  | 29,000,000.00  | 29,000,000.00  | -               |
|              | <b>LIASON OFFICES:-</b>                  |                |                |                | -               |
| 011102100100 | Liason Office Abuja                      | 3,294,395.40   | 3,500,000.00   | 3,500,000.00   | -               |
| 011102900100 | Liason Office Lagos                      |                |                |                | -               |

**NOTE 10A DETAILS OF PERSONNEL COST ( BOARD & PARASTATALS ) (contd.)**



|              |  |                  |                  |                  |                 |
|--------------|--|------------------|------------------|------------------|-----------------|
| 011102200100 | Liason Office Kaduna                           | 4,007,736.96     | 5,000,000.00     | 3,740,085.08     | 1,259,914.92    |
| 011102300100 | Liason Office Sokoto                           | 1,209,071.48     | 2,600,000.00     | 893,973.58       | 1,706,026.42    |
| 052102600100 | Sir Yahaya Memorial Hospital                   | 517,429,365.28   | 550,000,000.00   | 547,949,927.98   | 2,050,072.02    |
| 051702600100 | Arabic & Islamic Education Board (AIEB)        | 374,117,765.58   | 365,000,000.00   | 365,000,000.00   |                 |
| 025301000100 | State Housing Corporation                      | 8,850,928.68     | 11,500,000.00    | 9,007,504.12     | 2,492,495.88    |
| 051705700100 | Secondry Schools Management Board (SSMB)       | 1,507,967,404.23 | 1,500,000,000.00 | 1,500,000,000.00 |                 |
| 051702800100 | College of Preliminary Studies Yauri           | 247,084,840.00   | 285,000,000.00   | 282,809,291.33   | 2,190,708.67    |
| 012300300100 | Kebbi Television (KBTV)                        | 101,782,107.29   | 108,056,757.00   | 101,297,103.92   | 6,759,653.08    |
| 025305600100 | State Manpower Committee                       |                  |                  |                  |                 |
| 011102400100 | Islamic Preaching Board                        | 2,908,663.20     | 4,800,000.00     | 3,072,022.87     | 1,727,977.13    |
| 025210300100 | RUWATSAN                                       | 2,590,426.08     | 3,500,000.00     | 2,999,263.64     | 500,736.36      |
| 052110600100 | School of Health Technology Jega               | 156,192,442.50   | 136,000,000.00   | 136,000,000.00   |                 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 10,146,065.62    | 12,500,000.00    | 10,043,703.43    | 2,456,296.57    |
| 011103600100 | Pri.Sch Staff Pension Board                    | 2,776,757.24     | 2,500,000.00     | 2,214,941.20     | 285,058.80      |
| 052110500100 | Community Direct Treatment/Review              |                  |                  |                  |                 |
| 011103500100 | Local Government Pension Board                 | 1,628,299.44     | 2,500,000.00     | 1,832,299.44     | 667,700.56      |
| 022205200100 | Tourism Board                                  | 23,941,972.75    | 27,500,000.00    | 25,422,049.83    | 2,077,950.17    |
| 021510900100 | Forestry 11 Project                            | 16,059,138.74    | 22,600,000.00    | 16,723,742.85    | 5,876,257.15    |
| 014800100100 | State Independent Electoral Com. (INEC)        | 2,962,483.44     |                  | 3,053,099.14     | (3,053,099.14)  |
| 022205300100 | Birnin Kebbi Central Market                    | 25,022,966.01    | 37,000,000.00    | 34,235,060.28    | 2,764,939.72    |
| 021511000100 | KASCOM   |                  |                  |                  |                 |
| 052110400100 | School of Nursing and Midwifery                | 165,507,187.98   | 153,000,000.00   | 153,000,000.00   |                 |
| 011102500100 | Religious Affairs                              | 35,880,000.00    |                  | 35,880,000.00    | (35,880,000.00) |
| 025305001100 | Project Financial Magt Unit (PFMU)             | 3,316,544.28     |                  | 3,520,060.30     | (3,520,060.30)  |
| 011100800100 | Kebbi State Emergency Management Agency (SEMA) |                  |                  |                  |                 |
| 051400200100 | Social Security Welfare Fund                   |                  |                  |                  |                 |
| 051700300100 | State Universal Basic Education (SUBEB)        | 1,751,960,707.67 | 1,655,000,000.00 | 1,655,000,000.00 |                 |
| 051702700100 | Abdullahi Fodio Islamic Center                 | 59,044,706.54    | 71,000,000.00    | 61,836,129.96    | 9,163,870.04    |

## NOTE 10A DETAILS OF PERSONNEL COST ( BOARD & PARASTATALS ) (contd.)



|              |  |                         |                         |                         |                       |
|--------------|--|-------------------------|-------------------------|-------------------------|-----------------------|
| 051702100100 | Kebbi State University Aliero                      | 1,346,567,988.00        | 1,788,000,000.00        | 1,736,335,130.49        | 51,664,869.51         |
| 052100300100 | Primary Health Care Development Agency             |                         |                         |                         |                       |
| 011103300100 | State Agency for Control of AIDs/HIV               |                         |                         |                         |                       |
| 011101000100 | Due Process  |                         |                         |                         |                       |
| 011102100900 | Kebbi State Contributory Pension Board             | 27,336,306.60           |                         |                         |                       |
| 055100200100 | Council of Chiefs                                  |                         | 2,400,000.00            |                         | 2,400,000.00          |
| 023400500100 | Sir Ahmadu Bello International Airport B/Kebbi     | 38,930,929.58           | 46,500,000.00           | 42,623,368.45           | 3,876,631.55          |
| 022000400100 | KBS Bureau of Statistics                           |                         |                         |                         |                       |
|              |  |                         |                         |                         | -                     |
| 052110700100 | Community and Social Development Project (CSDP)    |                         |                         |                         | -                     |
| 022000500100 | Micro Finance Banks Operation                      |                         | 1,815,312.00            |                         | 1,815,312.00          |
| 011200300100 | House of Assembly                                  | 341,278,008.89          | 148,129,184.00          | 148,129,184.00          | =                     |
| 011200400100 | House of Assembly Service Commission               | 3,926,615.89            | 4,000,000.00            | 4,000,000.00            | -                     |
|              | Youth Empowerment Social Support Operation (YESSO) |                         |                         |                         | -                     |
| 022000600100 |  |                         |                         |                         | -                     |
| 052110300100 | Kebbi State Health System Dev. Proj. II            | 1,492,059.90            |                         | 3,442,119.80            | (3,442,119.80)        |
| 052110700100 | Kebbi State Medical Centre Kalgo                   |                         | 302,000,000.00          |                         | 302,000,000.00        |
|              | Kebbi State Tsangaya Almajiri School               | 24,441,974.30           |                         | 68,194,795.82           | (68,194,795.82)       |
|              | Kebbi State Development Fund                       | 1,509,004.92            |                         | 1,774,004.92            | (1,774,004.92)        |
| 051701200100 | School of Handicap                                 |                         |                         |                         |                       |
| 021510300100 | RAMP   |                         |                         |                         |                       |
|              | <b>GRAND TOTAL</b>                                 | <b>9,279,596,760.97</b> | <b>9,792,343,679.00</b> | <b>9,508,065,160.47</b> | <b>284,278,518.53</b> |

## NOTE 10B DETAILS OF OVERHEAD COST ( BOARD & PARASTATALS )



| CODE         | MINISTRY/DEPARTMENT                       | PREV.YEAR<br>ACTUAL 2018 | ORIGINAL<br>BUDGET 2019 | SUPLIMENTARY<br>BUDGET | TOTAL<br>BUDGET | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE        |
|--------------|---|--------------------------|-------------------------|------------------------|-----------------|-----------------------------|-----------------|
|              |   | N                        | N                       | N                      | N               | N                           | N               |
| 025305300100 | Kebbi Urban Development Authority         | 12,000,000.00            | 16,800,000.00           |                        | 16,800,000.00   | 16,800,000.00               | -               |
| 012300400100 | Kebbi Radio                               | 4,800,000.00             | 7,700,000.00            |                        | 7,700,000.00    | 5,000,000.00                | 2,700,000.00    |
| 051701900100 | College of Education Argungu              | 24,000,000.00            | 39,300,000.00           |                        | 39,300,000.00   | 24,000,000.00               | 15,300,000.00   |
| 051701800100 | Polytechnic Dakin Gari                    | 24,000,000.00            | 59,000,000.00           |                        | 59,000,000.00   | 24,000,000.00               | 35,000,000.00   |
| 051705600100 | Scholarship Board                         | 3,000,000.00             | 3,200,000.00            |                        | 3,200,000.00    | 3,000,000.00                | 200,000.00      |
| 011103800100 | Pilgrims Welfare Agency                   | 3,600,000.00             | 11,050,000.00           |                        | 11,050,000.00   | 8,459,345.78                | 2,590,654.22    |
|              | Hospital Management                       | 160,200,000.00           | 180,000,000.00          |                        | 180,000,000.00  | 139,200,000.00              | 40,800,000.00   |
| 011102700100 | N Y S C                                   | 600,000.00               |                         |                        | -               | 600,000.00                  | (600,000.00)    |
| 023100300100 | Rural Electricity Board (REB)             | 3,600,000.00             | 6,368,000.00            |                        | 6,368,000.00    | 3,600,000.00                | 2,768,000.00    |
| 025210200100 | Water Board                               |                          | 187,000,000.00          |                        | 187,000,000.00  |                             | 187,000,000.00  |
| 022008001100 | Board of Internal Revenue (BIR)           | 74,273,660.63            | 172,100,000.00          |                        | 172,100,000.00  | 115,931,211.80              | 56,168,788.20   |
| 021502100100 | College of Agriculture Zuru               | 12,000,000.00            | 23,000,000.00           |                        | 23,000,000.00   | 12,000,000.00               | 11,000,000.00   |
| 051703100100 | Usman Danfodio University Sokoto          |                          | 6,000,000.00            |                        | 6,000,000.00    |                             | 6,000,000.00    |
| 032600200100 | Law Reform Commission                     | 2,400,000.00             | 3,300,000.00            |                        | 3,300,000.00    | 2,400,000.00                | 900,000.00      |
| 021210200100 | Kebbi Agric Development Authority (KARDA) | 4,800,000.00             | 8,500,000.00            |                        | 8,500,000.00    | 4,800,000.00                | 3,700,000.00    |
| 012300200100 | History Beruau                            |                          | 3,600,000.00            |                        | 3,600,000.00    |                             | 3,600,000.00    |
| 051701000100 | Agency For Adult & NonFormal Education    | 1,800,000.00             | 1,940,000.00            |                        | 1,940,000.00    | 1,800,000.00                | 140,000.00      |
| 051700800100 | Library Board                             | 6,000,000.00             | 9,500,000.00            |                        | 9,500,000.00    | 6,000,000.00                | 3,500,000.00    |
|              | <b>LIASON OFFICES:-</b>                   |                          |                         |                        | -               |                             | -               |
| 011102100100 | Liason Office Abuja                       | 38,451,000.00            | 12,400,000.00           |                        | 12,400,000.00   | 29,020,000.00               | (16,620,000.00) |
| 011102900100 | Liason Office Lagos                       | 1,800,000.00             | 2,225,000.00            |                        | 2,225,000.00    | 1,350,000.00                | 875,000.00      |
| 011102200100 | Liason Office Kaduna                      | 3,920,000.00             | 4,100,000.00            |                        | 4,100,000.00    | 3,600,000.00                | 500,000.00      |
| 011102300100 | Liason Office Sokoto                      | 1,800,000.00             | 2,800,000.00            |                        | 2,800,000.00    | 1,800,000.00                | 1,000,000.00    |

## NOTE 10B

## DETAILS OF OVERHEAD COST ( BOARD &amp; PARASTATALS )(contd.)



|              |  |                |                |               |                |                |               |
|--------------|--|----------------|----------------|---------------|----------------|----------------|---------------|
| 052102600100 | Sir Yahaya Memorial Hospital                   | 36,000,000.00  | 68,500,000.00  |               | 68,500,000.00  | 36,000,000.00  | 32,500,000.00 |
| 051702600100 | Arabic & Islamic Education Board (AIEB)        | 28,650,000.00  | 35,750,000.00  |               | 35,750,000.00  | 23,510,000.00  | 12,240,000.00 |
| 025301000100 | State Housing Corporation                      | 1,800,000.00   | 3,300,000.00   |               | 3,300,000.00   | 1,800,000.00   | 1,500,000.00  |
| 051705700100 | Secondary Schools Management Board             | 137,601,244.00 | 160,000,000.00 | 26,564,822.00 | 186,564,822.00 | 166,144,822.00 | 20,420,000.00 |
| 051702800100 | College of Preliminary Studies Yauri           | 12,000,000.00  | 62,550,000.00  |               | 62,550,000.00  | 12,000,000.00  | 50,550,000.00 |
| 012300300100 | Kebbi Television (KBTv)                        | 6,600,000.00   | 18,150,000.00  |               | 18,150,000.00  | 6,600,000.00   | 11,550,000.00 |
| 025305600100 | State Manpower Committee                       | 360,000.00     | 1,190,000.00   |               | 1,190,000.00   | 360,000.00     | 830,000.00    |
| 011102400100 | Islamic Preaching Board                        | 1,200,000.00   | 1,550,000.00   |               | 1,550,000.00   | 1,200,000.00   | 350,000.00    |
| 025210300100 | RUWATSAN                                       | 1,440,000.00   | 2,800,000.00   |               | 2,800,000.00   | 1,440,000.00   | 1,360,000.00  |
| 052110600100 | School of Health Technology Jega               | 18,000,000.00  | 20,610,425.00  |               | 20,610,425.00  | 18,000,000.00  | 2,610,425.00  |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 2,400,000.00   | 3,400,000.00   |               | 3,400,000.00   | 2,400,000.00   | 1,000,000.00  |
| 011103600100 | Pri.Sch Staff Pension Board                    | 2,400,000.00   | 2,500,000.00   |               | 2,500,000.00   | 2,400,000.00   | 100,000.00    |
| 052110500100 | Community Direct Treatment/Review              |                |                |               | -              |                | -             |
| 011103500100 | Local Government Pension Board                 | 9,775,840.00   | 3,450,000.00   |               | 3,450,000.00   | 3,450,000.00   | -             |
| 022205200100 | Tourism Board                                  | 1,800,000.00   | 2,700,000.00   |               | 2,700,000.00   | 1,800,000.00   | 900,000.00    |
| 021510900100 | Forestry 11 Project                            | 2,400,000.00   | 2,300,000.00   |               | 2,300,000.00   | 2,300,000.00   | -             |
| 014800100100 | State Electoral Commission (INEC)              | 6,000,000.00   | 9,750,000.00   |               | 9,750,000.00   | 6,100,000.00   | 3,650,000.00  |
| 022205300100 | Birnin Kebbi Central Market                    | 4,800,000.00   | 6,400,000.00   |               | 6,400,000.00   | 4,800,000.00   | 1,600,000.00  |
| 021511000100 | KASCOM   | 3,600,000.00   | 3,600,000.00   |               | 3,600,000.00   | 3,600,000.00   | -             |
| 052110400100 | School of Nursing and Midwifery                | 18,000,000.00  | 19,000,000.00  |               | 19,000,000.00  | 18,000,000.00  | 1,000,000.00  |
| 011102500100 | Religious Affairs                              | 7,200,000.00   | 67,400,000.00  |               | 67,400,000.00  | 17,508,440.00  | 49,891,560.00 |
| 025305001100 | Project Financial Magt Unit (PFMU)             | 4,200,000.00   | 4,200,000.00   |               | 4,200,000.00   | 4,200,000.00   | -             |
| 011100800100 | Kebbi State Emergency Management Agency (SEMA) | 1,200,000.00   | 5,700,000.00   |               | 5,700,000.00   | 1,200,000.00   | 4,500,000.00  |
| 051400200100 | Social Security Welfare Fund                   |                | 4,600,000.00   |               | 4,600,000.00   |                | 4,600,000.00  |

**NOTE 10B**

**DETAILS OF OVERHEAD COST ( BOARD & PARASTATALS )(contd.)**



|              |  |                         |                         |                      |                         |                         |                         |
|--------------|--|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|-------------------------|
| 051700300100 | State Universal Basic Education Board (SUBEB)      | 93,455,000.00           | 310,000,000.00          |                      | 310,000,000.00          | 65,430,000.00           | 244,570,000.00          |
| 051702700100 | Abdullahi Fodio Islamic Center                     | 6,000,000.00            | 6,750,000.00            |                      | 6,750,000.00            | 6,000,000.00            | 750,000.00              |
| 051702100100 | Kebbi State University Aliero                      | 60,000,000.00           | 278,000,000.00          |                      | 278,000,000.00          | 60,000,000.00           | 218,000,000.00          |
| 052100300100 | Primary Health Care Development Agency             | 24,000,000.00           | 25,500,000.00           |                      | 25,500,000.00           | 24,000,000.00           | 1,500,000.00            |
| 011103300100 | State Agency for Control of AIDS/HIV               |                         | 10,000,000.00           |                      | 10,000,000.00           |                         | 10,000,000.00           |
| 011101000100 | Due Process  | 2,803,000.00            | 23,400,000.00           |                      | 23,400,000.00           |                         | 23,400,000.00           |
| 011102100900 | Kebbi State Contributory Pension Board             |                         | 8,000,000.00            |                      | 8,000,000.00            | 500,000.00              | 7,500,000.00            |
| 055100200100 | Council of Chiefs                                  | 2,149,560.00            | 2,600,000.00            |                      | 2,600,000.00            | 2,149,560.00            | 450,440.00              |
| 023400500100 | Sir Ahmadu Bello International Airport B/Kebbi     | 60,000,000.00           | 79,500,000.00           |                      | 79,500,000.00           | 60,000,000.00           | 19,500,000.00           |
| 022000400100 | Kebbi State Bureau of Statistics                   |                         |                         |                      | -                       |                         | -                       |
| 052110700100 | Community and Social Development Project (CSDP)    |                         |                         |                      | -                       |                         | -                       |
| 022000500100 | Micro Finance Banks Operation                      |                         | 15,000,000.00           |                      | 15,000,000.00           |                         | 15,000,000.00           |
| 011200300100 | House of Assembly                                  | 533,435,000.00          | 1,624,530,779.00        |                      | 1,624,530,779.00        | 396,750,000.00          | 1,227,780,779.00        |
| 011200400100 | House of Assembly Service Commission               | 3,600,000.00            | 31,000,000.00           |                      | 31,000,000.00           | 3,600,000.00            | 27,400,000.00           |
| 022000600100 | Youth Empowerment Social Support Operation (YESSO) |                         | 5,900,000.00            |                      | 5,900,000.00            |                         | 5,900,000.00            |
| 052110300100 | Kebbi State Health System Dev. Proj. II            | 1,200,000.00            | 1,200,000.00            |                      | 1,200,000.00            | 1,200,000.00            | -                       |
|              | Miscellaneous                                      | 1,860,000.00            |                         |                      | -                       | 900,000.00              | (900,000.00)            |
| 052110700100 | Kebbi Medical Center Kalgo                         | 21,000,000.00           | 112,500,000.00          |                      | 112,500,000.00          | 37,000,000.00           | 75,500,000.00           |
|              | Kebbi State Tsangaya Almajiri School               |                         |                         |                      | -                       |                         | -                       |
|              | Kebbi State Development Fund                       |                         |                         |                      | -                       |                         | -                       |
| 051701200100 | School of Handicap                                 |                         | 8,000,000.00            |                      | 8,000,000.00            | 1,200,000.00            | 6,800,000.00            |
| 021510300100 | RAMP   |                         | 3,280,000.00            |                      | 3,280,000.00            |                         | 3,280,000.00            |
|              | <b>GRAND TOTAL</b>                                 | <b>1,499,974,304.63</b> | <b>3,814,444,204.00</b> | <b>26,564,822.00</b> | <b>3,841,009,026.00</b> | <b>1,396,903,379.58</b> | <b>2,444,105,646.42</b> |

## NOTE 11

## DETAILS OF CONSOLIDATED REVENUE FUND CHARGES



| MINISTRY/DEPARTMENT   | PREVIOUS YEAR    | ORIGINAL         | CURRENT YEAR     | VARIANCE         |
|---|------------------|------------------|------------------|------------------|
|   | ACTUAL 2018      | BUDGET 2019      | ACTUAL 2019      |                  |
|   | N                | N                | N                | N                |
| <b>JUDICIARY:-</b>  |                  |                  |                  |                  |
| High Court  | 10,727,385.12    |                  | 10,727,385.12    | (10,727,385.12)  |
| Sharia Court of Appeal  | 5,259,844.56     |                  | 5,259,844.56     | (5,259,844.56)   |
| Judicial Service Commission   | 21,332,957.30    | 18,581,124.00    | 18,581,124.00    | -                |
| Office of the Auditor General   | 5,259,844.56     | 5,553,017.00     | 5,259,844.56     | 293,172.44       |
| Civil Service Commission  | 27,336,306.72    | 28,720,121.00    | 25,308,160.64    | 3,411,960.36     |
| Law Reform Commission   |                  | 17,718,245.00    |                  | 17,718,245.00    |
| Pension & Gratuities  | 4,727,472,090.19 | 8,710,000,000.00 | 3,738,330,397.01 | 4,971,669,602.99 |
| Local Government Service Commission   | 22,023,339.60    | 28,720,121.00    | 19,995,193.52    | 8,724,927.48     |
| Local Government Audit  | 5,259,844.56     | 5,552,956.00     | 5,259,844.56     | 293,111.44       |
| Payment of Allowance to Board Members   |                  | 6,000,000.00     |                  | 6,000,000.00     |
| House of Assembly Service Commission  | 27,336,306.72    | 39,596,014.00    | 28,308,160.34    | 11,287,853.66    |
| Kebbi State Independent Electoral Commission  | 27,336,306.60    | 47,872,572.00    | 25,267,752.69    | 22,604,819.31    |
| State Contributory Pension Commission   | 27,336,306.60    | 28,720,021.00    |                  | 28,720,021.00    |
| Fiscal Responsibility Commission  |                  | 39,596,012.00    |                  | 39,596,012.00    |
| <b>SUNDRY CONTRIBUTIONS</b>   |                  |                  |                  |                  |
| Provision for payment of salaries & Allowances of the Governor & Political Office holders | 211,532,971.56   | 120,000,000.00   | 164,480,694.69   | (44,480,694.69)  |
| Provision of Adjustment of Salaries & Allowances  |                  | 215,600,000.00   |                  | 215,600,000.00   |
| House of Assembly Members Allowance   | 182,584,713.00   | 240,000,000.00   | 182,584,713.00   | 57,415,287.00    |
| Leave Grant   | 610,722,300.72   | 102,938,749.00   |                  | 102,938,749.00   |
| Constituency Support  |                  | 50,000,000.00    |                  | 50,000,000.00    |

## NOTE 11

## DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (contd.)



|  |                         |                          |                         |                         |
|--|-------------------------|--------------------------|-------------------------|-------------------------|
| <b>TOTAL CRF CHARGES (PERSONNEL COST)</b>    | <b>5,911,520,517.81</b> | <b>9,705,168,952.00</b>  | <b>4,229,363,114.69</b> | <b>5,475,805,837.31</b> |
| Loan Repayment & Interest(External Loan)     | 461,645,217.32          | 1,084,832,940.00         | 473,295,499.14          | 611,537,440.86          |
| Staff Housing Loan Senior/Junior             |                         | 50,000,000.00            | 36,841,341.00           | 13,158,659.00           |
| Motor Vehicle Refurbishing Advance           | 113,000,000.00          | 68,855,000.00            | 16,024,933.10           | 52,830,066.90           |
| Other Internal Loan Repayment                | 3,186,665,796.00        | 4,241,440,041.00         | 3,223,769,542.86        | 1,017,670,498.14        |
| <b>SUNDRY CONTRIBUTIONS</b>                  |                         |                          |                         | -                       |
| 10% Locally Generated Revenue Payment to L.G | 128,411,423.75          | 200,000,000.00           |                         | 200,000,000.00          |
| 5% Contribution to Council of Chief          | 2,149,560.00            | 10,000,000.00            | 1,170,953,197.42        | (1,160,953,197.42)      |
| State Gov't Contribution S S W F             | 84,662,224.84           | 85,000,000.00            | 84,450,230.23           | 549,769.77              |
| <b>TOTAL CRF CHARGES (OVERHEAD COST)</b>     | <b>3,976,534,221.91</b> | <b>5,740,127,981.00</b>  | <b>5,005,334,743.75</b> | <b>734,793,237.25</b>   |
| <b>GRAND TOTAL</b>                           | <b>9,888,054,739.72</b> | <b>15,445,296,933.00</b> | <b>9,234,697,858.44</b> | <b>6,210,599,074.56</b> |
|  |                         |                          |                         |                         |

## NOTE 12

## DETAILS OF CAPITAL EXPENDITURE



| CODES        | MINISTRY/DEPARTMENT                               | PREVIOUS YEAR<br>ACTUAL 2018 | ORIGINAL<br>BUDGET 2019  | CURRENT YEAR<br>ACTUAL 2019 | VARIANCE                 | BUDGET<br>PRFORMANCE<br>IN % |
|--------------|---|------------------------------|--------------------------|-----------------------------|--------------------------|------------------------------|
|              | <b><u>ECONOMIC SECTOR</u></b>                     | N                            | N                        | N                           | N                        |                              |
| 021500100100 | Ministry of Agriculture including Irrigation      | 5,630,838,787.99             | 10,487,500,027.00        | 49,124,650.00               | 10,438,375,377.00        | 0.47                         |
| 021600100100 | Ministry of Animal Health Husbandry and Fisheries | 56,365,690.00                | 1,883,500,000.00         | 108,750,706.80              | 1,774,749,293.20         | 5.77                         |
| 053500100100 | Ministry of Environment (Forestry)                | 26,670,000.00                | 2,548,702,391.00         | 13,880,000.00               | 2,534,822,391.00         | 0.54                         |
| 022200100100 | Ministry of Commerce & Industries (Manufacturing) | 45,347,752.00                | 1,869,000,000.00         | 7,748,609.80                | 1,861,251,390.20         | 0.41                         |
| 023100300100 | Rural Electrification Board (Power Supply)        | 1,506,930,224.67             | 2,309,973,083.00         | 438,549,337.06              | 1,871,423,745.94         | 18.99                        |
| 023400100100 | Ministry of Works & Transport                     | 15,356,850,139.36            | 16,213,300,000.00        | 10,949,468,320.68           | 5,263,831,679.32         | 67.53                        |
|              | <b>TOTAL ECONOMIC SECTOR</b>                      | <b>22,623,002,594.02</b>     | <b>35,311,975,501.00</b> | <b>11,567,521,624.34</b>    | <b>23,744,453,876.66</b> | <b>32.76</b>                 |
|              | <b><u>SOCIAL DEVELOPMENT SECTOR</u></b>           |                              |                          |                             |                          |                              |
| 051700100100 | Ministry of Education                             | 5,807,345,359.33             | 15,536,872,200.00        | 6,750,465,435.20            | 8,786,406,764.80         | 43.45                        |
| 051900100100 | Ministry of Higher Education                      | 2,003,635,179.09             | 5,297,000,000.00         | 2,517,889,838.45            | 2,779,110,161.55         | 47.53                        |
| 051702100100 | State University Aliero                           | 27,432,244.00                | 520,000,000.00           | 105,000,000.00              | 415,000,000.00           | 20.19                        |
| 051700300100 | State Universal Basic Education (UBE) Board       | 33,488,310.40                | 3,600,000,000.00         | 31,307,302.92               | 3,568,692,697.08         | 0.87                         |
| 052100100100 | Ministry of Health                                | 1,599,196,973.88             | 4,000,000,000.00         | 3,254,893,815.95            | 745,106,184.05           | 81.37                        |
| 052100300100 | Primary Health Care Development Agency            | 113,338,281.10               | 964,060,824.00           |                             | 964,060,824.00           | 0.00                         |
| 011103300100 | State Agency for Control of Aids                  |                              | 50,000,000.00            |                             | 50,000,000.00            | 0.00                         |
| 012300100100 | Ministry of Information                           | 154,133,074.20               | 1,315,672,700.00         | 352,911,263.20              | 962,761,436.80           | 26.82                        |
| 051300100100 | Ministry of Youth and Social Development          | 201,742,865.00               | 990,000,000.00           | 242,726,855.13              | 747,273,144.87           | 24.52                        |
|              | <b>TOTAL SOCIAL DEVELOP. SECTOR</b>               | <b>9,940,312,287.00</b>      | <b>32,273,605,724.00</b> | <b>13,255,194,510.85</b>    | <b>19,018,411,213.15</b> | <b>41.07</b>                 |

## NOTE 12 DETAILS OF CAPITAL EXPENDITURE (contd.)



|              |   |                          |                           |                          |                          |              |
|--------------|---|--------------------------|---------------------------|--------------------------|--------------------------|--------------|
|              | <b>REGIONAL SECTOR</b>                                |                          |                           |                          |                          |              |
| 025200100100 | Ministry of Water Resources and Rural Development     | 2,306,140,135.82         | 5,837,400,000.00          | 2,231,523,296.75         | 3,605,876,703.25         | 38.23        |
| 025300100100 | Ministry of Land & Housing                            | 1,559,853,173.19         | 4,567,065,373.00          | 881,866,436.36           | 3,685,198,936.64         | 19.31        |
| 055100100100 | Ministry for Local Government &                       |                          | 52,800,000.00             |                          | 52,800,000.00            | 0.00         |
|              | <b>TOTAL REGIONAL SECTOR</b>                          | <b>3,865,993,309.01</b>  | <b>10,457,265,373.00</b>  | <b>3,113,389,733.11</b>  | <b>7,343,875,639.89</b>  | <b>29.77</b> |
|              | <b>ADMINISTRATION SECTOR</b>                          |                          |                           |                          |                          |              |
| 011101300100 | Office of The Secretary to the State Government (SSG) | 6,941,908,224.62         | 16,120,120,643.00         | 12,438,321,171.29        | 3,681,799,471.71         | 77.16        |
| 012500100100 | General Administration                                | 67,237,231.80            | 637,000,000.00            | 144,336,127.00           | 492,663,873.00           | 22.66        |
| 012400700100 | Fire Service  |                          | 348,000,000.00            |                          | 348,000,000.00           | 0.00         |
| 022000100100 | Ministry of Finance                                   | 1,074,196,259.19         | 3,392,000,000.00          | 2,230,612,115.39         | 1,161,387,884.61         | 65.76        |
| 022000300100 | Ministry of Budget & Economic Planning                | 8,500,000.00             | 2,896,500,000.00          | 4,600,000.00             | 2,891,900,000.00         | 0.16         |
| 032600100100 | Ministry of Justice                                   | 109,578,500.00           | 110,000,000.00            | 110,000,000.00           | -                        | 100.00       |
| 032605100100 | High Courts   | 104,667,743.50           | 182,000,000.00            | 182,000,000.00           | -                        | 100.00       |
| 032605300100 | Sharia Courts   | 74,752,000.00            | 490,000,000.00            | 25,360,000.00            | 464,640,000.00           | 5.18         |
| 051400100100 | Ministry of Women Affairs & Social                    | 720,259,882.28           | 616,502,577.00            | 616,502,577.00           | -                        | 100.00       |
| 011200300100 | Kebbi State House of Assembly                         | 798,332,548.84           | 675,000,000.00            | 675,000,000.00           | -                        | 100.00       |
| 011200400100 | Kebbi State House of Assembly Service                 | 2,557,500.00             | 16,000,000.00             | 16,000,000.00            | -                        | 100.00       |
|              | <b>TOTAL ADMINISTRATION SECTOR</b>                    | <b>9,901,989,890.23</b>  | <b>25,483,123,220.00</b>  | <b>16,442,731,990.68</b> | <b>9,040,391,229.32</b>  | <b>64.52</b> |
| 011103000100 | CONTINGENCY FUND                                      |                          | 152,515,178.00            |                          | 152,515,178.00           |              |
|              | <b>GRAND TOTAL</b>                                    | <b>46,331,298,080.26</b> | <b>103,678,484,996.00</b> | <b>44,378,837,858.98</b> | <b>59,299,647,137.02</b> | <b>42.80</b> |



| S/NO | DATE RECEIVED | NAME OF COMPANY             | AMOUNT               |
|------|---------------|-----------------------------|----------------------|
| 1    | 27/3/2019     | APR REGISTRAR               | 43,361.55            |
| 2    | 28/3/2019     | AFRI LAND DIV. 4            | 4,769.73             |
| 3    | 12/4/2019     | FCMB PENSION                | 25,544,382.30        |
| 4    | 23/4/2019     | UNITED BANK OF AFRICA (UBA) | 1,563,120.00         |
| 5    | 26/4/2019     | FIDELITY BANK PLC DIV . 13  | 723,293.01           |
| 6    | 2/5/2019      | UNITED CAPITAL              | 104,067.72           |
| 7    | 3/5/2019      | FBN HOLDINGS PLC            | 1,303,301.14         |
| 8    | 17/6/2019     | FORTE OIL                   | 1,248,460.47         |
| 9    | 18/9/2019     | UNITED BANK OF AFRICA (UBA) | 480,960.00           |
| 10   | 30/10/2019    | PZ CUSSIONS PLC             | 101,074.10           |
|      |               | <b>TOTAL</b>                | <b>31,116,790.02</b> |



| S/NO | BANKS   | ORIGINAL BUDGET          | CURRENT YEAR<br>ACTUAL  | VARIANCE                 | BUDGET<br>PERFORMANCE |
|------|---|--------------------------|-------------------------|--------------------------|-----------------------|
| 1    | CBN/UBA Commercial Agricultural Loan                                  |                          |                         |                          |                       |
| 2    | CBN/AADS/ Intervention  | 1,500,000,000.00         | 1,500,000,000.00        | -                        | 100.00                |
| 3    | Budget Support Facility   |                          | 700,000,000.00          | (700,000,000.00)         |                       |
| 4    | CBN Medium-Small-Medium Enterprises<br>Development Programme (MSMETD) | 2,000,000,000.00         |                         | 2,000,000,000.00         | 0.00                  |
| 5    | Commercial Bank Loan for Solid Miniral Sector                         | 4,000,000,000.00         |                         | 4,000,000,000.00         | 0.00                  |
| 6    | Bank Loan for Hotels Rehabilitation                                   | 1,250,000,000.00         |                         | 1,250,000,000.00         | 0.00                  |
| 7    | BOI Real Sector Funds   | 3,000,000,000.00         |                         | 3,000,000,000.00         | 0.00                  |
| 8    | JAIZ Bank Loan for Empowerment  | 2,000,000,000.00         |                         | 2,000,000,000.00         | 0.00                  |
| 9    | FGN Infrastructure Support Facility                                   |                          |                         | -                        |                       |
|      | <b>TOTAL</b>  | <b>13,750,000,000.00</b> | <b>2,200,000,000.00</b> | <b>11,550,000,000.00</b> | <b>16.00</b>          |

## NOTE 15

## DETAILS OF EXTERNAL LOAN REPAYMENT



| S/NO | MONTH        | ORIGINAL                | CURRENT YEAR          | VARIANCE              | BUDGET PERFORMANCE IN % |
|------|--------------|-------------------------|-----------------------|-----------------------|-------------------------|
|      |              | BUDGET 2019             | ACTUAL 2019           |                       |                         |
| 1    | JANUARY      | 90,402,745.00           | 38,695,926.33         | 51,706,818.67         | 42.80                   |
| 2    | FEBRUARY     | 90,402,745.00           | 38,695,926.33         | 51,706,818.67         | 42.80                   |
| 3    | MARCH        | 90,402,745.00           | 38,965,476.26         | 51,437,268.74         | 43.10                   |
| 4    | APRIL        | 90,402,745.00           | 38,965,476.26         | 51,437,268.74         | 43.10                   |
| 5    | MAY          | 90,402,745.00           | 38,965,476.26         | 51,437,268.74         | 43.10                   |
| 6    | JUNE         | 90,402,745.00           | 38,965,476.26         | 51,437,268.74         | 43.10                   |
| 7    | JULY         | 90,402,745.00           | 38,965,476.26         | 51,437,268.74         | 43.10                   |
| 8    | AUGUST       | 90,402,745.00           | 38,965,476.26         | 51,437,268.74         | 43.10                   |
| 9    | SEPTEMBER    | 90,402,745.00           | 40,527,697.23         | 49,875,047.77         | 44.83                   |
| 10   | OCTOBER      | 90,402,745.00           | 40,527,697.23         | 49,875,047.77         | 44.83                   |
| 11   | NOVEMBER     | 90,402,745.00           | 40,527,697.23         | 49,875,047.77         | 44.83                   |
| 12   | DECEMBER     | 90,402,745.00           | 40,527,697.23         | 49,875,047.77         | 44.83                   |
|      | <b>TOTAL</b> | <b>1,084,832,940.00</b> | <b>473,295,499.14</b> | <b>611,537,440.86</b> | <b>43.63</b>            |



| S/NO | MONTH        | ORIGINAL BUDGET         | CURRENT YEAR<br>ACTUAL  | VARIANCE                | BUDGET<br>PERFORMANCE IN % |
|------|--------------|-------------------------|-------------------------|-------------------------|----------------------------|
| 1    | JANUARY      | 353,453,336.75          | 268,187,567.38          | 85,265,769.37           | 75.88                      |
| 2    | FEBRUARY     | 353,453,336.75          | 268,187,567.38          | 85,265,769.37           | 75.88                      |
| 3    | MARCH        | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 4    | APRIL        | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 5    | MAY          | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 6    | JUNE         | 353,453,336.75          | 286,739,440.81          | 66,713,895.94           | 81.13                      |
| 7    | JULY         | 353,453,336.75          | 286,739,440.81          | 66,713,895.94           | 81.13                      |
| 8    | AUGUST       | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 9    | SEPTEMBER    | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 10   | OCTOBER      | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 11   | NOVEMBER     | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
| 12   | DECEMBER     | 353,453,336.75          | 264,239,440.81          | 89,213,895.94           | 74.76                      |
|      | <b>TOTAL</b> | <b>4,241,440,041.00</b> | <b>3,223,769,542.86</b> | <b>1,017,670,498.14</b> | <b>76.01</b>               |



| S/NO. | NAME OF BANKS                                  | TOTAL AMOUNT             |
|-------|--|--------------------------|
|       | G T B Main Account                             | 35,652,591.54            |
|       | U. B. A. Infrastructure                        | 345,818.64               |
|       | U. B. A. Main Account                          | 2,498,255,361.70         |
|       | Eco Bank (1) VAT Account                       | 681,225,121.34           |
|       | Heritage Bank Main                             | 204,167.65               |
|       | Heritage Bank Feeding                          | 363,553.31               |
|       | Zenith Bank Salary                             | 108,122,190.90           |
|       | Zenith Bank Civilian Pension                   | 9,971,193.64             |
|       | Jaiz Bank A.Gs Main                            | 511,542,002.94           |
|       | Jaiz Bank A.Gs Main II                         | 10,015,770.69            |
|       | Eco Bank A. Gs Recovery Fund                   | 19,215,742.54            |
|       | KBHS A. Gs Main Account                        | 1,145,973.55             |
|       | Access Bank ECA Backed Loan Dedicated Account) | 29,835,999.28            |
|       | U.B.A. - Budget Support Facility               | 999,946.00               |
|       | FBN Kebbi State BIR Deposit                    | 113,630,348.20           |
|       | U. B. A. Paris Club Refund                     | 5,815,680,507.12         |
|       | U.B.A. Treasury Single Account (TSA)           | 492,894,473.24           |
|       | Zenith Bank Bail Out                           | 1,645,990.51             |
|       | FBN - A. Gs Main Account                       | 2,900,135,492.50         |
|       | U.B.A. CACS Account                            | 472,276,324.56           |
|       | <b>TOTAL</b>                                   | <b>13,703,158,569.85</b> |



| S/NO | MINISTRIES/DEPARTMENT            | AMOUNT                  |
|------|----------------------------------|-------------------------|
| 1    | Ministry Of Information          | 286,649,871.00          |
| 2    | Ministry Of Youth & Sport        | 18,196,000.00           |
| 3    | Ministry Of Health               | 28,873,000.00           |
| 4    | Ministry Of Education            | 75,954,640.00           |
| 5    | Ministry Of Works                | 35,557,209.75           |
| 6    | Ministry Of Land                 | 198,402,000.00          |
| 7    | Ministry Of Women Affairs        | 276,300,606.00          |
| 8    | Ministry Of Environment          | 42,780,000.00           |
| 10   | Ministry of Agriculture          | 89,049,500.00           |
| 11   | Ministry of Animal Husbandry     | 56,545,000.00           |
| 12   | Establishment & Pension          | 4,000,000.00            |
| 13   | Arabic & Islamic Education Board | 10,000,000.00           |
| 14   | Sir Yahaya Memorial Hospital     | 43,971,415.00           |
| 15   | General Aministration            | 14,624,700.00           |
| 16   | Kebbi State House of Assembly    | 120,000,000.00          |
| 17   | Judicial Service Commission      | 5,000,000.00            |
| 18   | Ministry Of Water Resources      | 25,725,895.00           |
| 19   | Ministry of Higher Education     | 100,000,000.00          |
|      | <b>TOTAL</b>                     | <b>1,431,629,836.75</b> |



| S/NO     | YEAR           | COMPANY                                  | INITIAL SHARE  | BONUS/ADDITIONAL/DECREASE | TOTAL SHARE HOLDINGS | PRICE | PRESENT VALUE IN NAIRA |
|----------|----------------|--|----------------|---------------------------|----------------------|-------|------------------------|
| <b>A</b> |                | <b><u>BANK SECTOR</u></b>                | N              | N                         | N                    | N     | N                      |
| 1        | 1995           | FIRST BANK PLC                           | 6,521,389.00   |                           | 6,521,389.00         | 5.30  | 34,563,361.70          |
| 2        | 1995           | UNION BANK PLC                           | 581,311.00     | 415,222.00                | 996,533.00           | 7.00  | 6,975,731.00           |
| 3        | 1995           | UBA BANK                                 | 2,679,540.00   |                           | 2,679,540.00         | 5.90  | 15,809,286.00          |
| 4        | 1994/95/2005   | FIDELITY BANK PLC                        | 8,171,037.00   |                           | 8,171,037.00         | 1.63  | 13,318,790.31          |
| 5        | 2004           | GUARANTY TRUST BANK PLC                  | 1,420,452.00   |                           | 1,420,452.00         | 26.75 | 37,997,091.00          |
| 6        | 2004           | FCMB PLC                                 | 434,958.00     |                           | 434,958.00           | 1.60  | 695,932.80             |
| 7        | 1995/2002/2005 | STERLING BANK PLC                        | 3,871,887.00   |                           | 3,871,887.00         | 1.03  | 3,988,043.61           |
| 8        | 1992/2010      | UNITY BANK PLC                           | 53,177,782.00  |                           | 53,177,782.00        | 0.63  | 33,502,002.66          |
| 9        |                | UNION BANK PLC                           | 8,385.00       |                           | 8,385.00             | 7.49  | 62,803.65              |
| 10       | 1995           | SAVANNAH BANK PLC                        | 500,000.00     |                           | 500,000.00           | 0.50  | 250,000.00             |
| 11       | 2007           | JAIZ BANK                                | 3,750,000.00   |                           | 3,750,000.00         | 63.00 | 236,250,000.00         |
|          |                | <b>SUB TOTAL</b>                         |                |                           |                      |       | <b>383,413,042.73</b>  |
| <b>B</b> |                | <b><u>DEVELOPMENT FINANCE SECTOR</u></b> |                |                           | -                    |       | -                      |
| 1        | 2006           | DEAP CAPITAL MGT & TRUST PLC             | 727,500.00     |                           | 727,500.00           | 0.44  | 320,100.00             |
| 2        | 2011/2012      | UBA CAPITAL Plc                          | 385,436.00     |                           | 385,436.00           | 2.15  | 828,687.40             |
| 3        | 2011/2012      | AFRICA PRUDENTIAL REGISTRARS             | 96,359.00      |                           | 96,359.00            | 4.00  | 385,436.00             |
| 4        | 1995           | KEBBI HOME SAVINGS & LOAN                | 200,321,804.00 |                           | 200,321,804.00       | 1.00  | 200,321,804.00         |
| 5        | 1994           | URBAN DEV. BANK PLC                      | 5,161,290.00   |                           | 5,161,290.00         | 1.00  | 5,161,290.00           |
| 6        | 2010/11        | ASO SAVINGS/LOANS PLC                    | 40,000,000.00  |                           | 40,000,000.00        | 0.50  | 20,000,000.00          |
| 7        | 2005/2006      | ATLASS PORTFOLIO LTD                     | 121,430,500.00 |                           | 121,430,500.00       | 0.50  | 60,715,250.00          |
| 8        | 2004/2011/2014 | LEGACY PENSION FUND LTD                  | 27,889,932.00  | 493,715.00                | 28,383,647.00        | 3.74  | 106,154,839.78         |
|          |                | <b>SUB TOTAL</b>                         |                |                           |                      |       | <b>393,887,407.18</b>  |

## NOTE 19

## DETAILS OF INVESTMENT (CONTD.)



|          |           |   |               |            |               |          |                       |
|----------|-----------|---|---------------|------------|---------------|----------|-----------------------|
| <b>C</b> |           | <b><u>INSURANCE SECTOR</u></b>          |               |            |               |          |                       |
| 1        | 1992      | INTERCON. WAPIC PLC                     | 213,706.00    |            | 213,706.00    | 0.32     | 68,385.92             |
| 2        | 10/6/1972 | ROYAL EXCHANGE ASS.                     | 862,008.00    | 363,708.00 | 1,225,716.00  | 0.20     | 245,143.20            |
| 3        | 10/9/1975 | UNIC INSURANCE                          | 104,532.00    |            | 104,532.00    | 0.50     | 52,266.00             |
|          |           | <b>SUB TOTAL</b>                        |               |            |               |          | <b>365,795.12</b>     |
| <b>D</b> |           | <b><u>BUILDING MATERIALS SECTOR</u></b> |               |            |               |          |                       |
| 1        | 1975/2010 | CEMENT CO. NORTHERN NIG. PLC            | 61,380,000.00 |            | 61,380,000.00 | 15.20    | 932,976,000.00        |
| 2        | 2000      | LAFARGE (WAPCO) PLC                     | 1,000,990.00  |            | 1,000,990.00  | 16.00    | 16,015,840.00         |
| 3        | 2010      | DANGOTE CEMENT PLC                      | 30,800.00     |            | 30,800.00     | 145.00   | 4,466,000.00          |
|          |           | <b>SUB TOTAL</b>                        |               |            |               |          | <b>953,457,840.00</b> |
| <b>E</b> |           | <b><u>TELECOM SECTOR</u></b>            |               |            |               |          |                       |
| 1        | 1994/95   | INTERCELLULAR PLC                       | 48,195,000    |            | 48,195,000.00 | 1.00     | 48,195,000.00         |
|          |           | <b>SUB TOTAL</b>                        |               |            |               |          | <b>48,195,000.00</b>  |
| <b>F</b> |           | <b><u>CONSTRUCTION SECTOR</u></b>       |               |            |               |          |                       |
| 1        | 1992      | ROADS NIG PLC                           | 661,333.00    |            | 661,333.00    | 6.6      | 4,364,797.80          |
| 2        | 2009      | COSTAIN WEST AFRICA PLC                 | 90,000.00     |            | 90,000.00     | 0.5      | 45,000.00             |
|          |           | <b>SUB TOTAL</b>                        |               |            |               |          | <b>4,409,797.80</b>   |
| <b>G</b> |           | <b><u>REAL ESTATE SECTOR</u></b>        |               |            |               |          |                       |
| 1        | 1998      | UACN PROPERTY PLC                       | 137,500.00    | 171,815.00 | 309,315.00    | 1.11     | 343,339.65            |
| 2        | 2012SCH   | (consolidated scheme shares) UBA PLC    |               |            |               |          |                       |
|          |           | AFRILAND PROPERTIES PLC                 | 96,359.00     | 9,635.00   | 105,994.00    | 3.61     | 382,638.34            |
|          |           | <b>SUB TOTAL</b>                        |               |            |               |          | <b>725,977.99</b>     |
| <b>H</b> |           | <b><u>CONGLOMERATES SECTOR</u></b>      |               |            |               |          |                       |
| 1        | 1998      | AG. LEVENTIS NIG. PLC                   | 628,024.00    |            | 628,024.00    | 1.70     | 1,067,640.80          |
| 2        | 16/11/79  | JOHN HOLT PLC                           | 1,196,715.00  |            | 1,196,715.00  | 50.00    | 59,835,750.00         |
| 3        | 14/12/88  | UNILEVER PLC                            | 520,000.00    |            | 520,000.00    | 26.7     | 13,884,000.00         |
| 4        | 14/12/88  | UACN PLC                                | 757,885.00    |            | 757,885.00    | 16.90    | 12,808,256.50         |
| 5        | 14/8/73   | CFAO NIG. PLC                           | 226,914.00    |            | 226,914.00    | 50.00    | 11,345,700.00         |
| 6        | 14/12/88  | P.Z IND. PLC                            | 748,697.00    |            | 748,697.00    | 6.30     | 4,716,791.10          |
| 7        | 1988      | Nestle Foods PLC                        | 15,000.00     |            | 15,000.00     | 1,485.00 | 22,275,000.00         |
|          |           | <b>SUB TOTAL</b>                        |               |            |               |          | <b>125,933,138.40</b> |



|          |               |  |               |            |               |        |                         |
|----------|---------------|--|---------------|------------|---------------|--------|-------------------------|
| <b>I</b> |               | <b><u>AUTOMOBILE/TYRE SECTOR</u></b>     |               |            |               |        |                         |
| 1        | 1/11/1977     | DUNLOP NIG PLC                           | 1,250,827.00  |            | 1,250,827.00  | 0.2    | 250,165.40              |
|          |               | <b>SUB TOTAL</b>                         |               |            |               |        | <b>250,165.40</b>       |
| <b>J</b> |               | <b><u>PETROLEUM MARKET SECTOR</u></b>    |               |            |               |        |                         |
| 1        | 1994/95/12/14 | OANDO PLC                                | 768,770.00    | 185,814.00 | 954,584.00    | 5.99   | 5,717,958.16            |
| 2        | 1994/95       | CON OIL PLC                              | 73,815.00     |            | 73,815.00     | 28.00  | 2,066,820.00            |
| 3        | 14/12/88      | MOBIL PLC                                | 25,000.00     | 30,000.00  | 55,000.00     | 186.96 | 10,282,800.00           |
| 4        | 2000          | Forte (AFRINCAN PETROLEUM PLC)           | 89,602.00     | 89,602.00  | 179,204.00    | 43.48  | 7,791,789.92            |
| 5        | 2000          | ETERNAL OIL                              | 25,590.00     |            | 25,590.00     | 4.49   | 114,899.10              |
|          |               | <b>SUB TOTAL</b>                         |               |            |               |        | <b>25,974,267.18</b>    |
| <b>K</b> |               | <b><u>AGRICIAGRO ALLIED SECTOR</u></b>   |               |            |               |        |                         |
| 1        | 2009          | ARABLE CROP DEV. MARKETING CO.           | 8,330,000.00  |            | 8,330,000.00  | 1.00   | 8,330,000.00            |
|          |               | <b>SUB TOTAL</b>                         |               |            |               |        | <b>8,330,000.00</b>     |
| <b>L</b> |               | <b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b> |               |            |               |        |                         |
| 1        | 10/4/1976     | SOKOTO FURNITURE FACTORY                 | 742,709.00    |            | 742,709.00    | 1.00   | 742,709.00              |
| 2        | 14/12/88      | KADUNA TEXTILE LTD                       | 162.00        |            | 162.00        | 1.00   | 162.00                  |
| 3        | 1978          | ZAMFARA TEXTILES LTD                     | 763,200.00    |            | 763,200.00    | 1.00   | 763,200.00              |
|          |               | <b>SUB TOTAL</b>                         |               |            |               |        | <b>1,506,071.00</b>     |
|          |               | <b><u>POWER SECTOR</u></b>               |               |            |               |        |                         |
| 1        |               | NIGER DELTA POWER HOLDING CO PLC         | 12,332,739.00 |            | 12,332,739.00 | 1.00   | 12,332,739.00           |
|          |               | <b>SUB TOTAL</b>                         |               |            |               |        | <b>12,332,739.00</b>    |
|          |               | <b>GRAND TOTAL</b>                       |               |            |               |        | <b>1,958,781,241.80</b> |

**NOTE 20    DETAILS OF STAFF LOANS & ADVANCES**

| <b>S/NO</b> | <b>DESCRIPTION</b>                    | <b>AMOUNT OUTSTANDING<br/>AS AT 31/12/2019</b> |
|-------------|---------------------------------------|--|
|             |                                       | <b>N</b>                                       |
| 1           | Housing Scheme Kalgo Quarters         | 12,208,000.00                                  |
| 2           | KB Housing Scheme 2nd Aliero Quarters | 23,683,896.00                                  |
| 3           | Housing Loan Cash Granted             | 949,445.00                                     |
| 4           | Car Loan for Political Office Holders | 16,024,933.10                                  |
|             | <b>TOTAL</b>                          | <b>52,866,274.10</b>                           |

**NOTE 21 INTERNAL LOANS PAYABLE**

| <b>S/NO</b> | <b>LOAN DETAILS</b>                    | <b>AMOUNT</b>            |
|-------------|--|--------------------------|
| 1           | Excess Crude Account Backed Loan       | 9,212,004,284.42         |
| 2           | Kebbi Home Saving & Loan               | 987,628,883.62           |
| 3           | Budget Support Facility                | 17,530,396,945.33        |
| 4           | Salary Bailout                         | 6,546,499,828.07         |
| 5           | Commercial Agric. Credit Scheme        | 1,486,217,080.56         |
| 6           | Accelarated Agricultural Credit Scheme | 1,089,925,746.84         |
|             | <b>TOTAL</b>                           | <b>36,852,672,768.84</b> |

## NOTE 22

## TOTAL REVENUE COLLECTED BY MINISTRIES, DEPARTMENT AND AGENCIES MDA's



| SUB HEARD | MINISTRY/DEPARTMENT            | PREVIOUS YEAR ACTUAL | ORIGINAL BUDGET  | CURRENT YEAR ACTUAL | VARIANCE           | BUDGET PERFORMANCE IN % |
|-----------|--------------------------------|----------------------|------------------|---------------------|--------------------|-------------------------|
| 1         | Board of Internal Revenue      | 4,025,916,386.50     | 8,864,112,820.00 | 6,554,235,432.54    | (2,309,877,387.46) | 73.94                   |
| 2         | Judiciary                      | 9,127,565.00         | 16,445,030.00    | 8,888,621.00        | (7,556,409.00)     | 54.05                   |
| 3         | Ministry of Agriculture        | 123,728,384.57       | 1,272,441,073.00 | 12,960,170.00       | (1,259,480,903.00) | 1.02                    |
| 4         | Ministry of Works              | 580,794.57           | 40,000.00        | 2,034,665.75        | 1,994,665.75       | 5086.66                 |
| 5         | Ministry of Health             | 791,090.00           | 510,000.00       | 632,000.00          | 122,000.00         | 123.92                  |
| 6         | Ministry of Finance            | 169,060.61           | 85,478,814.00    | 69,549,328.06       | (15,929,485.94)    | 81.36                   |
| 7         | Ministry of Justice            | 599,777.47           | 100,000,000.00   | 1,074,337.58        | (98,925,662.42)    | 1.07                    |
| 8         | Ministry of Education          | 2,653,000.00         | 3,888,000.00     | 14,356,209.73       | 10,468,209.73      | 369.24                  |
| 9         | Ministry of Land & Housing     | 56,700,711.77        | 69,820,504.00    | 47,843,916.48       | (21,976,587.52)    | 68.52                   |
| 10        | Ministry of Information        |                      | 1,500,000.00     |                     | (1,500,000.00)     | 0.00                    |
| 11        | Ministry of Youth & Sports     |                      |                  |                     | -                  | 0.00                    |
| 12        | Ministry of Environment        | 468,500.00           | 2,050,000.00     | 1,235,000.00        | (815,000.00)       | 60.24                   |
| 13        | Ministry of Commerce           | 2,552,700.00         | 6,000,000.00     | 2,620,900.00        | (3,379,100.00)     | 43.68                   |
| 14        | Cabinet Office                 |                      |                  |                     | -                  | 0.00                    |
| 15        | Water Board                    | 197,945,674.47       | 352,900,000.00   | 146,258,144.84      | (206,641,855.16)   | 41.44                   |
| 16        | KARDA                          |                      |                  |                     | -                  |                         |
| 17        | KASCOM                         | 151,361,164.00       |                  | 136,000,000.00      | 136,000,000.00     | -                       |
| 18        | Kebbi Radio                    | 4,733,747.59         | 7,000,000.00     | 7,287,795.70        | 287,795.70         | 104.11                  |
| 19        | Kebbi Television               | 204,000.00           | 3,000,000.00     | 577,200.00          | (2,422,800.00)     | 19.24                   |
| 20        | Housing Corporation            | 1,926,000.00         | 6,850,000.00     | 1,000,000.00        | (5,850,000.00)     | 14.60                   |
| 21        | B/Kebbi Central Market         | 2,456,190.00         | 7,100,000.00     | 5,709,690.00        | (1,390,310.00)     | 80.42                   |
| 22        | State University Aliero        | 2,105,000.00         | 50,000,000.00    | 4,375,179.00        | (45,624,821.00)    | 8.75                    |
| 23        | Civil Service Commission       |                      |                  |                     | -                  |                         |
| 24        | School of Health Tech Jega     | 23,271,330.00        | 6,500,000.00     | 4,407,200.00        | (2,092,800.00)     | 67.80                   |
| 25        | College of Education Argungu   | 106,640,850.00       | 4,000,000.00     | 142,260,971.98      | 138,260,971.98     | 3556.52                 |
| 26        | College of Basic Studies Yauri | 26,658,670.00        | 1,920,000.00     | 22,762,595.00       | 20,842,595.00      | 1185.55                 |
| 27        | College of Agriculture Zuru    | 10,167,330.00        | 3,600,000.00     | 8,979,701.81        | 5,379,701.81       | 249.44                  |
| 28        | Forestry 11 project            | 347,800.00           | 140,000.00       | 506,700.00          | 366,700.00         | 361.93                  |
| 29        | Control Post Consultant        |                      | 10,000,000.00    |                     | 10,000,000.00      | 0.00                    |
| 30        | Board of Survey                | 1,893,000.00         | 50,000.00        | 1,520,000.00        | 1,470,000.00       | 3040.00                 |
| 31        | Hotel & Tourism Board          | 7,175,381.70         | 15,000,000.00    | 3,835,540.00        | 7,824,618.30       | 25.57                   |



|    |                                |               |               |               |               |          |
|----|--------------------------------|---------------|---------------|---------------|---------------|----------|
| 32 | Argungu Fishing Festival       |               |               |               | -             |          |
| 33 | Kebbi Hotel Abuja              |               | 20,000,000.00 |               | 20,000,000.00 | 0.00     |
| 34 | Office of the Auditor General  | 20,000.00     | 30,000.00     | 20,000.00     | 10,000.00     | 66.67    |
| 35 | School of Nursing & Midwifery  | 31,746,300.00 | 1,150,000.00  | 22,753,001.00 | 21,603,001.00 | 1978.52  |
| 36 | Scholarship Board              | 1,500,000.00  |               |               |               |          |
| 37 | Government Printing Press      |               |               | 100,000.00    | -             | -        |
| 38 | Abduiiahi Fodio Islamic Center | 14,110,000.00 | 50,000.00     | 41,068,646.50 | 41,018,646.50 | 82137.29 |
| 39 | KUDA                           | 7,554,244.07  | 9,600,000.00  | 8,580,700.00  | 2,045,755.93  | 89.38    |
| 40 | Quarry Golongo                 |               |               |               | -             |          |
| 41 | Tenders Board                  | 231,700.00    |               |               |               |          |
| 42 | KB Medical Centre Kalgo        |               |               | 1,135,670.00  |               | -        |
| 43 | Sir Yahaya Hospital            | 15,425,675.00 |               | 3,065,130.00  |               | -        |
| 44 | Polytechnic D/Gari             | 3,041,260.00  | 1,100,000.00  | 3,346,950.00  | 2,246,950.00  | 304.27   |
| 45 | General Hospital Suru          | 103,869.00    |               | 492,304.00    | 492,304.00    | -        |
| 46 | R. E. B                        |               |               |               | -             | -        |
| 47 | Sir Ahmadu Bello Int. Airport  | 36,026,369.00 | 26,000,000.00 | 64,825,570.00 | 38,825,570.00 | 249.33   |
| 48 | Argungu General Hospital       | 384,634.00    |               | 1,595,400.00  | 1,595,400.00  | -        |
| 49 | Yauri General Hospital         | 971,283.00    |               | 2,143,550.00  | 2,143,550.00  | -        |
| 50 | Kamba General Hospital         | 343,270.00    |               | 1,534,310.00  | 1,534,310.00  | -        |
| 51 | Wara General Hospital          | 194,220.00    |               | 449,940.00    | 449,940.00    | -        |
| 52 | Kangiwa General Hospital       | 294,362.58    |               | 550,083.31    | 550,083.31    | -        |
| 53 | Bunza General Hospital         | 1,903,900.00  |               | 987,000.00    | 987,000.00    | -        |
| 54 | Augie General Hospital         | 81,756.73     |               | 309,983.41    | 309,983.41    | -        |
| 55 | Mahuta General Hospital        | 125,000.00    |               | 340,034.00    | 340,034.00    | -        |

## NOTE 22

## TOTAL REVENUE COLLECTED BY MDA's (CONTD.)



|    |                                   |                         |                          |                         |                         |              |
|----|-----------------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------|
| 56 | KESEPA                            | 60,000.00               |                          |                         | -                       | -            |
| 57 | Ministry of Water Resources       | 1,863,600.00            | 10,000.00                | 1,087,539.83            | 1,077,539.83            | 10875.40     |
| 58 | Ministry of Animal Health & Husb. | 33,000.00               |                          |                         | -                       |              |
| 59 | Kebbi Investment Company          | 5,500.00                |                          | 7,124.85                | 7,124.85                | -            |
| 60 | Ministry of Higher Education      |                         |                          | 14,000.00               | 14,000.00               | -            |
| 61 | General Hospital Senchi           | 69,000.00               |                          | 261,000.00              | 261,000.00              | -            |
| 62 | General Hospital Bagudo           | 278,600.00              |                          | 433,050.00              | 433,050.00              | -            |
| 63 | General Hospital Gwandu           | 675,350.00              |                          | 441,800.00              | 441,800.00              | -            |
| 64 | General Hospital Illo             | 133,900.00              |                          | 695,430.00              | 695,430.00              | -            |
| 65 | General Hospital Jega             | 293,154.00              |                          | 646,130.00              | 646,130.00              | -            |
| 66 | General Hospital Kaoje            | 78,025.00               |                          | 580,500.00              | 580,500.00              | -            |
| 67 | General Hospital Maiyama          | 148,650.00              |                          | 719,525.00              | 719,525.00              | -            |
| 68 | General Hospital Ribah            | 200,531.00              |                          | 320,895.50              | 320,895.50              | -            |
| 69 | General Hospital Shanga           | 250,450.00              |                          | 589,500.00              | 589,500.00              | -            |
| 70 | General Hospital Bena             | 140,300.00              |                          | 474,070.00              | 474,070.00              | -            |
| 71 | General Hospital Wasagu           | 124,285.00              |                          | 385,685.00              | 385,685.00              | -            |
| 72 | General Hospital Zauro            | 316,510.00              |                          | 555,935.00              | 555,935.00              | -            |
| 73 | General Hospital Kambaza          | 187,750.00              |                          | 715,210.00              | 715,210.00              | -            |
| 74 | General Hospital Zuru             | 778,900.00              |                          | 2,148,360.00            | 2,148,360.00            | -            |
| 75 | Hafsat Eye Clinic                 | 1,203,720.00            |                          | 1,045,200.00            | 1,045,200.00            | -            |
| 76 | General Hospital Aliero           | 269,528.00              |                          | 645,500.00              | 645,500.00              | -            |
| 77 | General Hospital Dirin Daji       | 250,101.00              |                          | 339,720.00              | 339,720.00              | -            |
| 78 | General Hospital Koko             | 191,000.00              |                          | 230,300.00              | 230,300.00              | -            |
| 79 | General Hospital Dakin Gari       | 177,000.00              |                          | 788,790.00              | 788,790.00              | -            |
|    | <b>GRAND TOTAL</b>                | <b>4,881,960,805.63</b> | <b>10,948,286,241.00</b> | <b>7,367,334,836.87</b> | <b>3,580,951,404.13</b> | <b>67.29</b> |

