



KEBBI STATE OF NIGERIA



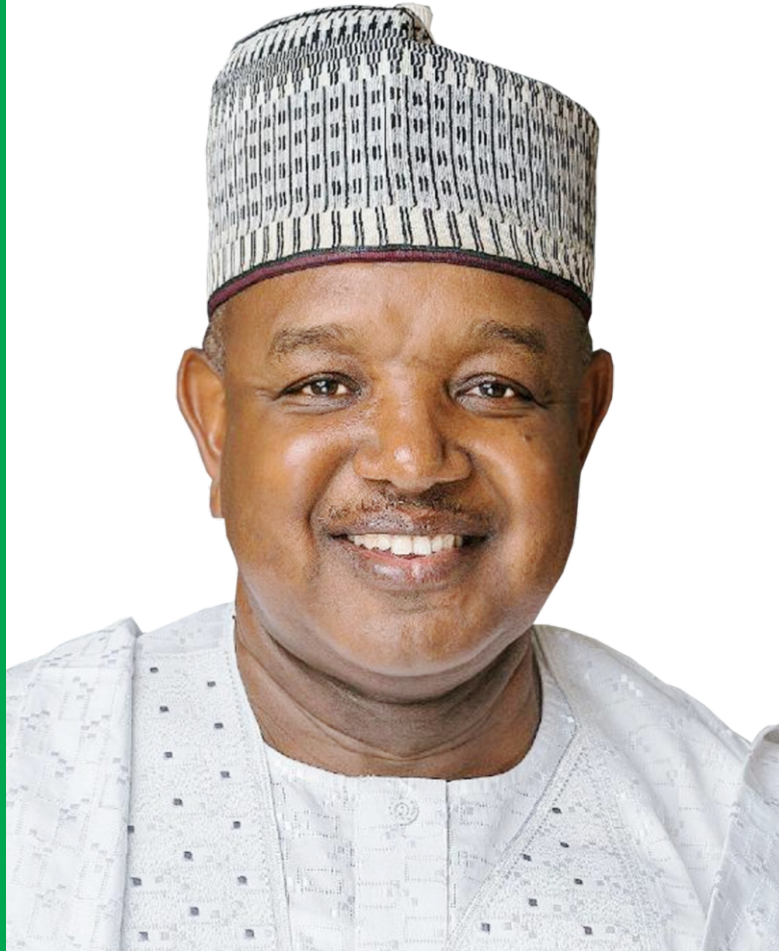
REPORT *of the* **AUDITOR GENERAL**

ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE

AS AT 31ST DECEMBER, 2021

OFFICE OF THE STATE AUDITOR GENERAL, KEBBI STATE.

“The Accounts of Kebbi State Government for the year ended 31st December, 2020 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria. And in accordance with National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspection of records and accounts kept in ministries, Departments and Agencies (MDA'S). I have certified the individual accounts as correct subject to the observation in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action ” Alh. Faruk B. Rufa'I (FCNA, CFA, FCFEN, FCCSA, ACCS) Ag. Auditor General, Kebbi State.



HIS EXCELLENCY
Sen. Abubakar Atiku Bagudu
Governor, Kebbi State





HIS EXCELLENCY
Col. Sama'ila Yombe Dabai (Rtd)
Deputy Governor, Kebbi State



Faruk B. Rufa'i (FCNA, CFA, FCFEN, FCCSA, ACCSA)
Ag. Auditor General
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REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2021

1.0.0 INTRODUCTION

The Accounts of Kebbi State Government for the year ended 31st December, 2021 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of records and accounts kept in Ministries, Departments and Agencies (MDAS). I have certified the individual accounts as correct subject to the observations in this report, while irregularities discovered have been conveyed in various letters to the accounting officers for necessary action. The annual account presented by the Kebbi State Accountant General in compliance with section 125(5) of the 1999 constitution of the Federal Republic of Nigeria have been certified as required by the same constitution.

1.0.1 SUBMISSION OF REPORT

In compliance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria, I wish to submit my annual report on the Accounts of Kebbi State Government in respect of financial year ended 31st December, 2021 before the Honorable House of Assembly Kebbi state.

1.0.2 CONSTITUTIONALITY

In accordance with the same section of the constitution, the draft Annual Report and the Related Financial Statement of the Accountant General on the accounts of the Government of Kebbi State and relevant accounting records for the year ended 31st December, 2021 were received on 3rd June, 2022. However, at the early stage of the submission significant observations were made and sorted out, and after series of reconciliations

the final reconciled draft was later resubmitted on 20th June 2022 by the Accountant General.

1.0.3 TABLING OF PREVIOUS AUDIT REPORTS

Auditor General Reports for the financial year ended 31st December, 1999 to 2020 (23 years) have been separately submitted to the state Honorable House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers of various Ministries, Departments and Agencies (MDAs) .

1.0.4 ACCOUNTING PERIOD

The financial statements are for period from 1st January to 31st December, 2021 and corresponding period of 2020

1.0.5 REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

1.0.6 FINANCIAL HIGHLIGHTS

1.0.7 FIVE YEAR FINANCIAL SUMMARY

1.0.8 REVENUE

1.0.9 REVENUE AND EXPENDITURE

YEARS	2021	2020	2019	2018	2017
	N	N	N	N	N
Statutory Allocation	37,424,355,018.00	35,791,477,878.76	43,479,152,211.97	44,849,071,065.06	29,940,205,132.11
Internally Generated Revenue	9,857,039,462.25	7,977,371,803.14	7,367,334,836.87	4,881,960,805.63	4,425,486,314.59
Value Added Tax (VAT)	20,216,067,883.02	14,522,931,240.11	12,004,631,273.89	11,346,315,627.20	9,923,524,920.40
Local Government Contribution 25%	6,478,560,811.33	6,805,972,985.98	7,414,043,024.50	6,247,806,332.75	4,503,478,726.30
Excess Crude Oil		773,538,106.99	NIL	NIL	NIL
Total	73,976,023,174.60	65,871,292,014.98	70,265,161,347.23	67,325,153,830.64	48,792,695,093.40

1.1.0 EXPENDITURE

YEARS	2021	2020	2019	2018	2017
	N	N	N	N	N
Personnel Cost (MDAS)	9,251,239,991.10	9,188,672,860.58	8,417,556,285.39	7,551,976,843.82	7,142,234,572.89
Grant and Subvention (Board and Parastatals)	9,224,443,955.58	9,738,787,788.17	9,508,065,160.47	9,279,596,760.97	8,427,219,275.74
Consolidated Revenue Fund Charges (Public and Political Office Holders)	5,584,829,612.58	7,167,885,564.20	4,229,363,114.69	5,911,520,517.81	7,083,897,025.99
COVID 19 Expenses(wage)	397,229,076.55	7,167,885,564.20	4,229,363,114.69	5,911,520,517.81	7,083,897,025.99
Total Personnel Cost	24,457,742,635.81	26,095,346,212.95	22,154,984,560.55	22,743,094,122.60	22,653,350,874.62
Overhead Cost	14,879,615,901.29	9,643,081,037.34	14,548,036,446.47	11,940,544,710.93	8,754,910,125.15
Capital Expenditure	38,476,466,765.20	26,344,797,072.21	44,378,837,858.98	46,331,298,080.26.00	59,673,158,806.30
Total	77,813,825,302.30	62,083,224,322.50	81,081,858,865.80	81,014,936,913.70	91,081,419,806.86

1.1.1 FIVE YEARS COMPARATIVE ANALYSIS OF REVENUE AND EXPENDITURE

The table above shows the comparative analysis of Revenue and Expenditure for the past (5). Five years from the tables above it was observed that statutory allocation has increase with about (95%) or ~~₦1,632,8771,139.3~~ when compared with the figure of 2020. Internally Generated Revenue has increased with about ~~₦1,879,667,659.11~~ (80%). Value Added Tax (VAT) and Local Government Contribution kept on increasing. Global oil demand fell by 25% in April, but it has rebounded sharply since then, cutting its losses to Just 8%. Looking ahead, 2021 oil demand was expected to recover strongly but remain lower than it was, at pre- COVID levels—about 4% lower in the bas case, and about 7% lower in Rystan energy’s second–wave scenario. Among others, oil price experienced a sharp fall and the country lowered the daily oil production consistently Crude Oil, Petrol, and Fuel represented Nigeria’s main source of export value.

1.1.2 GENERAL OBSERVATION.

1.1.3 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.

The estimated statutory allocation from the Federation Account for the year under review was **₦42, 117,096,330.00** (Forty Two Billion, One Hundred and Seventeen Million, and Ninety Six Thousand, Three Hundred and Thirty Naira only). However the actual receipts by the state stood at **₦37,424,355,918.00** (Thirty Seven Billion, Four Hundred and Twenty Four Million, Three Hundred and Fifty Five Thousand, Nine Hundred and Eighteen Naira, only) representing 88.85%. The revenue profile of the Accountant General Statement were verified and confirmed to have receipted within the period under review the sum of **₦33,773,825,332.31** (Thirty Three Billion, Seven Hundred and Seventy Three Million, Eight Hundred and Twenty Five Thousand, Three Hundred and Thirty Two Naira, Thirty One Kobo only) While Deduction from FAAC stood at **₦4,012,523,753.76** (Four Billion , and Twelve Million , Five Hundred and Twenty Three Thousand , Seven Hundred and Fifty Three Naira Seventy

Three Kobo Only) Details of revenue collection are tabulated here under.
viz.

S/N	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE
		BUDGET	BUDGET					
		₦			₦	₦		₦
1	JANUARY	3,509,758,027.50	0.00	3,509,758,027.50	2,675,757,384.87	118,846,751.91	2,556,910,632.96	(834,000,642.63)
2	FEBRUARY	3,509,758,027.50	0.00	3,509,758,027.50	2,896,026,732.29	98,941,949.54	2,797,084,782.75	(613,731,295.21)
3	MARCH	3,509,758,027.50	0.00	3,509,758,027.50	2,561,882,823.90	167,057,002.47	2,394,825,821.43	(947,875,203.60)
4	APRIL	3,509,758,027.50	0.00	3,509,758,027.50	2,618,042,791.47	169,488,012.78	2,448,554,778.69	(891,715,236.03)
5	MAY	3,509,758,027.50	0.00	3,509,758,027.50	2,930,334,608.98	177,903,061.76	2,752,431,547.22	(579,423,418.52)
6	JUNE	3,509,758,027.50	0.00	3,509,758,027.50	2,479,291,561.36	165,749,207.18	2,313,542,354.18	(1,030,466,466.14)
7	JULY	3,509,758,027.50	0.00	3,509,758,027.50	3,977,559,010.42	514,707,133.10	3,462,851,877.32	467,800,982.92
8	AUGUST	3,509,758,027.50	0.00	3,509,758,027.50	4,223,037,977.70	521,321,835.81	3,701,716,141.89	713,279,950.20
9	SEPTEMBER	3,509,758,027.50	0.00	3,509,758,027.50	3,339,351,153.33	519,005,397.08	2,820,345,756.25	(170,406,874.17)
10	OCTOBER	3,509,758,027.50	0.00	3,509,758,027.50	3,898,257,493.82	544,501,588.32	3,353,755,905.50	388,499,466.32
11	NOVEMBER	3,509,758,027.50	0.00	3,509,758,027.50	2,912,039,788.41	497,736,687.82	2,414,303,100.59	(597,718,239.09)
12	DECEMBER	3,509,758,027.50	0.00	3,509,758,027.50	3,274,767,759.52	517,265,125.99	2,757,502,633.53	(234,990,267.98)
	TOTAL	42,117,096,330.00		42,117,096,330.00	37,786,349,086.07	4,012,523,753.76	33,773,825,332.31	(4,330,747,243.93)

1.1.4 VALUE ADDED TAX (VAT)

The total sum of **₦16,563,707,139.00** (Sixteen Billion, Five Hundred and Sixty Three Million, Seven Hundred and Seven Thousand, One Hundred and Thirty Nine Naira) was budgeted. However, the sum of **₦20,216,067,883.02** (Twenty Billion, Two Hundred and Sixteen Million, and Sixty Seven Thousand, Eight Hundred and Eighty Three Naira Two Kobo only) was realized from the Federation Account being share of the state allocation from value added Tax (VAT), This amount represent 122.05% of the projected receipt for the year under review as reflected in the Accountant General's report. This shows an increase of **₦3,652,360,744.02** (Three Billion, Six Hundred and Fifty Two Million, Three Hundred and Sixty Thousand, Seven Hundred and Forty Four Naira, Two Kobo only) representing 18.06%. Details of value added Tax receipts for the year 2021 are tabulated here under Viz:-

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		BUDGET	BUDGET			
		₦	₦	₦	₦	₦
1	JANUARY	1,380,308,928.25	0.00	1,380,308,928.25	1,700,764,455.56	320,455,527.31
2	FEBRUARY	1,380,308,928.25	0.00	1,380,308,928.25	1,541,189,062.29	160,880,134.04
3	MARCH	1,380,308,928.25	0.00	1,380,308,928.25	1,558,937,928.64	178,629,000.39
4	APRIL	1,380,308,928.25	0.00	1,380,308,928.25	1,779,791,876.45	399,482,948.20
5	MAY	1,380,308,928.25	0.00	1,380,308,928.25	1,760,163,881.51	379,854,953.26
6	JUNE	1,380,308,928.25	0.00	1,380,308,928.25	1,786,398,724.20	406,089,795.95
7	JULY	1,380,308,928.25	0.00	1,380,308,928.25	1,523,331,825.25	143,022,897.00

8	AUGUST	1,380,308,928.25	0.00	1,380,308,928.25	1,486,390,029.86	106,081,101.61
9	SEPTEMBER	1,380,308,928.25	0.00	1,380,308,928.25	1,767,590,490.10	387,281,561.85
10	OCTOBER	1,380,308,928.25	0.00	1,380,308,928.25	1,715,728,853.73	335,419,925.48
11	NOVEMBER	1,380,308,928.25	0.00	1,380,308,928.25	1,620,609,781.62	240,300,853.37
12	DECEMBER	1,380,308,928.25	0.00	1,380,308,928.25	1,975,170,973.81	594,862,045.56
	TOTAL	16,563,707,139.00		16,563,707,139.00	20,216,067,883.02	3,652,360,744.02

1.1.5 CONSOLIDATED REVENUE FUNDS

Section 120 (1) of the constitution of the Federal Republic Of Nigeria 1999, provides that all revenues or other monies raised or received by a state shall be paid into or credited to the consolidated revenue fund. Section (2) further, states that no monies shall be withdrawn from the consolidated revenue fund of the state except to meet expenditure that is charged upon the fund by this constitution or where the issue of those monies has been authorized by an appropriation law, supplementary appropriation or law passed in pursuance of section 121 of this constitution Sub section (4) also states that no money shall be withdrawn from the consolidated Revenue fund of the state or any other public fund of the state except as in the manner prescribed by the State House of Assembly . Contrary to the provision of the Financial Regulations and the constitution of the Federal Republic of Nigeria, some Ministries, Departments, Agencies and other Arms of Government collect revenues such as Taxes, withholding Tax (WHT), fees, fine, interest and other revenue without promptly remitting the money into the treasury. It should be noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act which is a serious misconduct. Thus, all revenue collected during the year shall be brought into account on or before 31st December of the year ended.

During the year ended 31st December, 2021 total revenue received and credited to the consolidated Revenue fund are tabulated here under .Viz:-

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
₦			BUDGET	BUDGET	₦	₦	₦	%
13,456,223,566.29	Opening Balance					23,238,608,364.48		
35,791,477,878.76	Statutory Allocation	1	49,638,539,231.00	0.00	49,638,539,231.00	37,786,349,086.07	(11,852,190,144.93)	76.12
14,522,931,240.11	Value Added Tax	2	18,131,516,354.00	0.00	18,131,516,354.00	20,216,067,883.02	2,084,551,529.02	111.50
63,770,632,685.16	SUB TOTAL		67,770,055,585.00	0.00	67,770,055,585.00	81,241,025,333.57	13,470,969,748.57	119.88
	OTHER REVENUE							
1,095,561,272.25	Exchange Gain	5	1,300,000,000.00	0.00	1,300,000,000.00	195,815,359.74	(1,104,184,640.26)	15.06
1,365,329,841.98	Miscellaneous (Other FAAC Transfers)	4	0.00	0.00	0.00	1,085,982,204.27	1,085,982,204.27	0.00
773,538,106.99	Excess Crude Oil		752,867,040.00	0.00	752,867,040.00	0.00	(752,867,040.00)	0.00
28,246,474.81	Bank Charges	7	27,728,259.00	0.00	27,728,259.00	13,905,246.10	(13,823,012.90)	50.15

354,742,619.46	Forex Equalisation	6	0.00	0.00	0.00	99,100,637.14	99,100,637.14	0.00
72,317,540.94	Solid Minirals	9	106,065,727.00	0.00	106,065,727.00	50,011,920.20	(56,053,806.80)	47.15
148,807,407.68	Stablization Fund		0.00	0.00	0.00	0.00	0.00	0.00
612,489,022.82	Refund from Debt Suspension		0.00	0.00	0.00	0.00	0.00	0.00
257,960,256.06	Cash Held by MDAs	15	0.00	0.00	0.00	12,240,393.19	12,240,393.19	0.00
4,708,992,542.99	SUB TOTAL		2,186,661,026.00	0.00	2,186,661,026.00	1,457,055,760.64	(729,605,265.36)	66.63
7,050,154,296.51	Taxes (Direct & Indirect)	3	8,524,100,000.00	0.00	8,524,100,000.00	7,404,425,156.58	(1,119,674,843.42)	86.86
315,360,831.13	Fines	3	136,816,176.00	0.00	136,816,176.00	1,219,231,374.52	1,082,415,198.52	891.15
210,240,554.09	Fees	3	91,210,784.00	0.00	91,210,784.00	812,820,916.34	721,610,132.34	891.15
25,505,285.00	Licences	3	39,250,000.00	0.00	39,250,000.00	25,002,550.00	(14,247,450.00)	63.70
71,538,480.11	Rent on Gov't Property	3	811,675,136.10	0.00	811,675,136.10	28,241,130.92	(783,434,005.18)	3.48
63,080,715.97	Interest and Dividend	3	1,893,908,650.90	0.00	1,893,908,650.90	55,632,905.38	(1,838,275,745.52)	2.94
41,258,725.59	Earning	3	22,100,000.00	0.00	22,100,000.00	82,448,909.71	60,348,909.71	373.07
96,270,359.71	Sales	3	180,680,000.00	0.00	180,680,000.00	192,380,789.32	11,700,789.32	106.48
102,851,552.03	Miscellaneous	3	564,800,000.00	0.00	564,800,000.00	36,855,729.48	(527,944,270.52)	6.53
7,976,260,800.14	SUB TOTAL		12,264,540,747.00	0.00	12,264,540,747.00	9,857,039,462.25	(2,407,501,284.75)	80.37
76,455,886,028.29	TOTAL RECEIVE		82,221,257,358.00	0.00	82,221,257,358.00	92,555,120,556.46	10,333,863,198.46	112.57
	LESS: EXPENDITURE							
	PERSONNEL COST							
9,188,672,860.58	Ministries	15	10,139,904,648.00	0.00	10,139,904,648.00	9,251,239,991.01	888,664,656.99	91.24
9,738,787,788.17	Board and Parastatals	16	11,373,503,288.00	0.00	11,373,503,288.00	9,224,443,955.58	2,149,059,332.42	81.10
7,167,885,564.20	CRF Charges	19	7,593,789,007.00	0.00	7,593,789,007.00	5,584,829,612.58	2,008,959,394.42	73.54
	Covid 19 Expenses(wages)	34	400,000,000.00	0.00	400,000,000.00	397,229,076.55	2,770,923.45	99.31
26,095,346,212.95	TOTAL PERSONNEL COST		29,507,196,943.00	0.00	29,507,196,943.00	24,457,742,635.72	5,049,454,307.28	82.89
	OVERHEAD COST							
5,613,373,693.63	Ministries	17	11,944,087,404.00	0.00	11,944,087,404.00	5,521,634,645.96	6,422,452,758.04	46.23
1,482,797,200.00	Board and Parastatals	18	4,804,743,779.00	0.00	4,804,143,779.00	2,713,135,688.33	2,091,008,090.67	56.47
2,546,910,143.71	CRF Charges	19	3,778,611,661.00	0.00	3,778,611,661.00	5,731,900,275.24	(1,953,288,614.24)	151.69
	Other FAAC Expenses	27	0.00	0.00	0.00	877,142,526.76	(877,142,526.76)	0.00
	Covid 19 Expenses(overhead)	34	207,400,000.00	0.00	207,400,000.00	35,802,765.00	171,597,235.00	17.26
9,643,081,037.34	TOTAL OVERHEAD COST		20,734,842,844.00	0.00	20,734,242,844.00	14,879,615,901.29	5,854,626,942.71	71.76
35,738,427,250.29	TOTAL PAYMENT		50,242,039,787.00	0.00	50,241,439,787.00	39,337,358,537.01	10,904,081,249.99	78.30
40,717,458,778.00	Operating Balance		31,979,217,571.00	0.00	31,979,217,571.00	53,217,762,019.45	(21,238,544,448.45)	166.41
	Appropriation/Transfer							
15,000,000,000.00	Transfer to CDF	ST4	14,503,495,114.00	0.00	14,503,495,114.00	24,000,000,000.00	(9,496,504,886.00)	165.48
602,001,501.68	External Loan Repayment	25	400,000,000.00	0.00	400,000,000.00	835,937,765.81	(435,937,765.81)	208.98
1,876,848,911.84	Internal Loan Repayment	26	2,303,384,877.00	0.00	2,303,384,877.00	2,299,443,461.22	3,941,415.78	99.83
17,478,850,413.52	SUB TOTAL		17,206,879,991.00	0.00	17,206,879,991.00	27,135,381,227.03	(9,928,501,236.03)	157.70
23,238,608,364.48	CLOSING BALANCE		0.00	0.00	0.00	26,082,380,792.42	0.00	0.00

1.1.6 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to realize its revenue target of ₦12,200,790,747 (Twelve Billion, Two Hundred Million, Seven hundred and Ninety Thousand, Seven Hundred and Forty seven Naira only). This Budgeted amount was the projection for the year under review. But the sum of ₦9,857,039,462.25 (Nine Billion , Eight Hundred and Fifty Seven Million, and Thirty Nine Thousand , Four Hundred Sixty Two Naira Twenty Five Kobo Only) was realized, which is about 80.79% of the budgeted projection. Thus, showing an increase of ₦2,343,751,284.75 (Two Billion ,Three Hundred and Forty Three Million, Seven Hundred and Fifty One

Thousand , Two Hundred and Eighty Four Naira Seventy Five Kobo Only) when compared with the preceding year figures. This, in terms of value represents the sum of ₦1,880,778,662.11 as performance over what was achieved last year, the development signifies improvement in the internally generated revenue collection. It is therefore expected that despite the fall in the statutory allocation the strategies put in place by the state government would augment the internally generated revenue there by bridging the fallen receipts from statutory allocation. The internally generated revenue should be on the increase annually. It is strongly advise that the government should ensure that the agency responsible for collection of revenue (State Board of Internal Revenue) live up to its expectation through training and development of staffs, as that would impact positively towards enhancing the Internal Revenue Generation capacity of the State in order to cushion the effects of low revenue from the federation account. Details of the revenue generation of the state is hereby stated in the table below

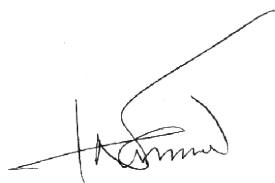
HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE IN %
		ACTUAL	BUDGET	BUDGET		ACTUAL		
		₦	₦	₦	₦	₦	₦	
12010000	Taxes	7,050,154,296.51	8,010,000,000.00	0.00	8,010,000,000.00	7,404,425,156.58	(605,574,843.42)	92.44
12020500	Fine	315,360,831.13	29,225,000.00	0.00	29,225,000.00	1,219,231,374.52	1,190,006,374.52	4171.88
12020400	Fees	210,240,554.09	684,198,747.00	0.00	684,198,747.00	812,820,916.34	128,622,169.34	118.80
12020000	Licences	25,505,285.00	31,000,000.00	0.00	31,000,000.00	25,002,550.00	(5,997,450.00)	80.65
12020700	Earning	41,258,725.59	64,987,000.00	0.00	64,987,000.00	82,448,909.71	17,461,909.71	126.87
12020600	Sales	96,270,359.71	2,744,480,000.00	0.00	2,744,480,000.00	192,380,789.32	(2,552,099,210.68)	7.01
12020800	Rent on Gov't Property	71,538,480.11	68,100,000.00	0.00	68,100,000.00	28,241,130.92	(39,858,869.08)	41.47
12021200/12021000	Interest Recieved & Dividends	63,080,715.97	4,000,000.00	0.00	4,000,000.00	55,632,905.38	51,632,905.38	1390.82
	Sub Total	7,873,409,248.11	11,635,990,747.00		11,635,990,747.00	9,820,183,732.77	(1,815,807,014.23)	84.39
12021300	Re-Imbursement						-	
	Sub Total	-					-	
14070000	Repayment General	102,851,552.03	564,800,000.00	0.00	564,800,000.00	36,855,729.48	(527,944,270.52)	6.53
	Sub Total	102,851,552.03	564,800,000.00	0.00	564,800,000.00	36,855,729.48	(527,944,270.52)	6.53
	Total Revenue	7,976,260,800.14	12,200,790,747.00		12,200,790,747.00	9,857,039,462.25	(2,343,751,284.75)	80.79

1.1.7 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	PREVIOUS YEAR
ADD RECEIPT		BUDGET	BUDGET		ACTUAL 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
Statutory Allocation From FAAC	1	42,117,096,330.00	0.00	42,117,096,330.00	37,786,349,086.07	35,791,477,878.76
Value Added Tax (VAT)	2	16,563,707,139.00	0.00	16,563,707,139.00	20,216,067,883.02	14,522,931,240.11
SUB TOTAL		58,680,803,469.00	0.00	58,680,803,469.00	58,002,416,969.09	50,314,409,118.87
Taxes	3	8,010,000,000.00	0.00	8,524,100,000.00	7,404,425,156.58	7,050,154,299.51
Fine	3	29,225,000.00	0.00	136,816,176.00	1,219,231,374.52	315,360,829.33
Fees	3	684,198,747.00	0.00	912,107,84.00	812,820,916.34	210,240,552.89
Licences	3	31,000,000.00	0.00	39,250,000.00	25,002,550.00	25,505,285.00
Earning	3	64,987,000.00	0.00	811,675,136.10	82,448,909.71	41,258,725.59
Sales	3	2,744,480,000.00	0.00	1,893,908,650.90	192,380,789.32	96,270,359.71
Rent on Gov't Property	3	68,100,000.00	0.00	22,100,000.00	28,241,130.92	71,538,480.11
Interest Received & Dividends	3	4,000,000.00	0.00	180,680,000.00	55,632,905.38	63,080,715.97
Miscellaneous	3	564,800,000.00	0.00	564,800,000.00	36,855,729.48	102,851,552.03
TOTAL INTERNAL GENERATED REVEUNE		12,200,790,747.00	0.00	12,264,540,747.00	9,857,039,462.25	7,976,260,800.14
Other FAAC Transfer	4	800,811,431.00	0.00	800,811,431.00	1,085,982,204.27	1,365,329,841.98
Miscellaneous (Exchange Difference/Gain)	5	1,606,823,195.00	0.00	1,606,823,195.00	195,815,359.74	1,095,561,272.25
Miscellaneous (Forex Equalisation)	6	0.00	0.00	0.00	99,100,637.14	354,742,619.46
Miscellaneous (Bank Charges)	7	27,728,259.00	0.00	27,728,259.00	13,905,246.10	28,246,474.81
Miscellaneous (Foreign Exchange))	8	131,178,097.00	0.00	131,178,097.00	0.00	612,489,022.82
Miscellaneous (Solid Minerals)	9	106,065,727.00	0.00	106,065,727.00	50,011,920.20	72,317,540.94
Miscellaneous (Excess Oil Revenue)	10	1,031,384,143.00	0.00	0.00	0.00	0.00
Miscellaneous (Stabilization)		0.00	0.00	0.00	0.00	148,807,407.68
Sales of Government Asset (Airport)	11	16,025,134,503.00	0.00	0.00	0.00	0.00
Local Gov't Contribution (25% Developmental Project)	12	1,211,164,323.00	0.00	1,211,164,323.00	6,478,560,811.33	6,805,972,985.98
Miscellaneous (Local Govt Contribution to Primary Health Care under 1 roof)	13	752,867,040.00	0.00	752,867,040.00	752,867,040.24	0.00
Cash Held BY MDAs	14	0.00	0.00	0.00	12,240,613.69	257,960,256.06
Grant	22	30,554,787,280.00	0.00	30,554,787,280.00	2,446,620,000.00	6,902,000,000.00
TOTAL OTHER REVEUNE		32,518,818,643.00	0.00	37,456,961,239.98	11,135,103,832.71	13,965,933,242.04
TOTAL RECEIPT		103,400,412,859.00	0.00	103,400,412,859.00	78,994,560,264.05	72,256,603,161.05
LESS PAYMENT						
Personnel Cost	ST3	29,507,196,943.00	0.00	29,107,196,943.00	24,457,742,635.72	26,095,346,212.95
Overhead Cost	ST3	20,734,842,844.00	0.00	20,527,442,844.00	14,879,615,911.29	9,643,081,037.34
TOTAL PAYMENT		50,242,039,787.00	0.00	49,634,639,787.00	39,337,358,547.01	35,738,427,250.29
NET CASH FLOW FROM OPERATING ACTIVITIES		53,158,373,072.00	0.00	53,158,373,072.00	39,657,201,717.04	36,518,175,910.76
CASH FLOW FROM INVESTMENT ACTIVITIES						
PURCHASE/CONSTRUCTION OF ASSETS						
Economic Sector	20	26,637,537,363.00	0.00	26,437,537,363.00	10,820,621,282.93	(9,851,278,817.64)
Social Sector	20	31,502,879,144.00	0.00	29,902,879,144.00	9,676,092,204.45	(5,455,443,873.73)
Regional Sector (Environmental)	20	11,400,000,000.00	0.00	12,300,000,000.00	5,982,674,605.66	(2,154,170,063.22)
Administration Sector	20	22,224,552,380.00	0.00	22,996,552,380.00	9,667,841,040.25	(8,632,793,314.62)
Contingency Fund	20	373,261,446.00	0.00	373,261,446.00	250,000,000.00	(250,000,000.00)
Covid-19 Expenses (Capital)	34	9,329,392,809.00	0.00	9,329,392,809.00	2,079,237,631.91	(346,096,939.77)
TOTAL CAPITAL EXPENDITURE		101,467,623,142.00	0.00	101,339,623,142.00	38,476,466,765.20	(26,689,783,008.98)
Add Dividend Received from Companies	21	0.00	0.00	0.00	18,699,582.10	84,201,051.52
NET CASH FLOW FROM INVESTMENT ACTIVITIES		(48,309,250,070.00)	0.00	(48,309,250,070.00)	1,199,434,533.94	(26,605,581,957.46)
CASH FLOW FROM FINANCING ACTIVITIES						
External Loan Received	23	804,262,180.00	0.00	804,262,180.00	0.00	0.00
Internal Loans (Bringing Financing)	24	8,900,000,000.00	0.00	8,900,000,000.00	3,007,180,457.14	0.00
Loan Repayment (External Loan)	25	400,000,000.00	0.00	400,000,000.00	835,937,765.81	(602,001,501.68)
Loan Repayment (Internal Loan)	26	2,303,384,877.00	0.00	2,303,384,877.00	2,299,443,461.22	(1,876,848,911.84)
Net Cash Flow From Financing Activities		12,407,647,057.00	0.00	12,407,647,057.00	(128,200,769.89)	(2,478,850,413.52)
Net Cash Flow From All Activities		24,815,294,114.00	0.00	24,815,294,114.00	1,071,233,764.05	11,884,775,826.71
Cash & its Equivalent 1-01-2021		0.00	0.00	0.00	25,614,934,396.56	13,730,158,569.85
Cash & its Equivalent 31-12-2021	28		0.00	0.00	26,686,168,160.61	25,614,934,396.56

1.1.8 Government Statement of Financial Position (Asset and liabilities) for the period ended 31st December 2021

	NOTES	CURRENT YEAR ACTUAL 2021	PREVIOUS YEAR ACTUAL 2020
ASSETS		₦	₦
LIQUID ASSETS			
Cash & Banks Balances	28	26,686,168,160.58	25,614,934,396.56
Special Imprest	29	2,008,446,699.00	3,003,680,474.90
Cash Held by MDAs	15	12,240,393.19	257,960,256.06
SUB TOTAL		28,694,614,859.58	28,876,575,127.52
INVESTMENTS			
State Investment	30	5,655,899,891.18	4,067,891,549.79
Staff Loans & Advances	31	275,124,301.31	4,544,993,580.98
Liability Over Asset	SEE AG's Report	25,468,745,283.15	38,268,819,623.01
SUB TOTAL		31,399,769,475.64	46,881,704,753.78
TOTAL ASSETS		60,094,384,335.22	75,758,279,881.30
Public Fund			
Capital Development fund	ST4	603,787,157.45	2,376,326,032.08
LIABILITIES			
Contractual Obligation	35	11,629,489,871.08	14,665,192,208.99
Outstanding Pension/Gratuity	36	6,543,589,840.73	6,625,719,052.91
External Loan	32	18,791,954,779.45	16,571,405,092.16
Internal Loan	33	34,155,052,557.59	35,519,637,495.16
SUB TOTAL		59,490,597,177.77	73,381,953,849.22
TOTAL LIABILITIES		60,094,384,335.22	75,758,279,881.30



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

1.1.9 CASH AND BANK BALANCES

During the year under review, Kebbi State Government maintain 33 different bank accounts with a credit balances of **₦26,686,168,160.58** (Twenty Six Billion, Six Hundred and Eighty Six Million, One Hundred and Sixty Eight Thousand, One Hundred and Sixty Naira, Fifty Eighty Kobo Only) as per statement **No: 1** of the Accountant General report. There was no cash in hand as at 31st December 2021. Financial instruction **No: 1401** requires annual Board of Survey to be held after close of business on the last working day of each financial year before the opening of a business on the 1st day of new year (financial year 2021) and to examine the cash, bank balances and stamps etc held by the treasury cash offices. This however,

was not backed by Board of Survey's reports and certification. Note 11 refer please.

1.2.0 OUT-STANDING PENSION AND GRATUITY

According to Accountant General Report and Account statement of assets and liabilities as at 31st December 2021 the outstanding pension/gratuity amounted to **₦6,543,589,840.73** (Six Billion, Five Hundred and Forty Three Million, Five Hundred and Eighty Nine Thousand, Eight Hundred and Forty Naira Seventy Three Kobo only). This amount is lower when compared with that of the previous year 2020 which was **(₦6,625,713,052.91)**. **Note 36**

1.2.1 UN- RETIRED SPECIAL IMPREST

Examination of statement of asset and liabilities as submitted by the Accountant General revealed that the sum of **₦2,008,446,699.00** (Two Billion, and Eight Million, Four Hundred and Forty Six Thousand, Six Hundred and Ninety Nine Naira, only) was granted as special imprest to various Ministries and organizations but was not retired contrary to the provision of financial regulation **No:1111** which state that "All Standing Imprest must be retired on or before 31st December 2021 of the financial year in which they are issued . Special imprest will be retired within the period allowed or immediately the reason for which they were granted cease to exist whichever is earlier. **Note 10** are list of the effected ministries and organizations.

1.2.2 INVESTMENT IN COMPANIES

Government statement of operating assets and liabilities for the period ended 31st December 2021 showed a total of **₦5,655,899,891.18** (Five Billion, Six Hundred and Fifty Five Million, Eight Hundred and Ninety Nine Thousand, Eight Hundred and Ninety One Naira Eighteen Kobo only) as investment in companies and as existing holdings for the reviewed year as and against **₦4,067,891,549.79** (Four Billion, and Sixty Seven Million, Eight Hundred and Ninety One Thousand, Five Hundred and Forty Nine Naira Seventy Nine Kobo only) in the previous year. This shows an increase of **₦1,588,008,341.39** (One Billion, Five Hundred and Eighty Eight Million, and Eight Thousand, Three Hundred and Forty One Naira Kobo only).

We noticed significant improvement in the total numbers of Holdings as against previous years; as a result Kebbi Investment Company is now rated

as one of the best and most performing company in northern Nigeria. The recent year's growth as shown on the company's stock investment portfolio has been a testimony of the management team's strategic approach in the portfolio management of the company's stock investment.

We also adopt a long –term investment strategy that ensures higher reward on long –term basis.

Dividend Received from Financial Statement stood at **₦18,699,582.10** (Eighteen Million, Six Hundred Ninety Nine Thousand, Five Hundred and Eighty Two Naira, Ten Kobo only). **Seen Note18**. As result of the value of the shares which is determine by a price mechanism at any given times. All quoted investment is subject to a daily price tag based on which they are traded on the floor for Nigeria Stock Exchange (NSE) at close of trading period.

1.2.3 LIABILITIES OVER ASSETS

The sum of ~~₦~~25,468,745,283.09 (Twenty Five Seven Billion, Four Hundred and Sixty Eight Million, Seven Hundred and Forty Five Thousand, Two Hundred and Eighty Three Naira, Nine Kobo only) being total liabilities over asset was as a result of Assets in various Parastatals where the internal and external loans as well as commitments in respect of contracts to Finance projects on roads, rural electrification and water supply were invested. This has been necessitated by cash based accounting concept.

1.2.4 UN -EARNED SALARY AND ALLOWANCE

During the process of checking computation of retirement benefits submitted by Ministries, Departments and Agencies through the Director Pension and Gratuity, Ministry of Finance, the sum of **₦68,155,998.42** (Sixty Eight Million, One Hundred and Fifty Five Thousand, and Nine Hundred and Ninety Eight Naira, Forty Kobo only) was observed as salary and allowances wrongly paid to staff after terminal dates (**Note 9**).

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

1.2.5 MINISTRY OF FINANCE INCORPORATED DEPT

1.2.6 BALANCES OF OUTSTANDING CAR LOANS FOR POLITICAL AND PUBLIC OFFICE HOLDERS AS AT 31/12/2021

During the period under review, from the loan granted to staff and other political office holders, the sum of Forty Six Million, Six Hundred and Six Thousand, Three Hundred Fifty Two Naira Forty Kobo (**~~N~~46,606,352.41**) only was so far recovered leaving a balance of Forty Nine Million, Four Hundred and Fifty Two Thousand, Eight Hundred and Eighty Naira, Sixty Nine Kobo (**~~N~~49,452,980.69**) as outstanding against the beneficiaries. However, the Ministry of Finance is recovering the money from the beneficiaries' monthly salaries.

1.2.7 BALANCES OF OUTSTANDING KB HOUSING SCHEME

2ND ADAMU ALIERO QUARTERS AS AT 31/12/2021

During the period under review, report from the houses loans granted to staff and other political office holders, the sum of One Hundred and Fifty Three Million, Six Hundred Eighty Three Thousand, Eight Hundred and Ten Naira (**~~N~~153,683,810.00**) only was so far recovered leaving balance of One Hundred and Thirteen Million, Seven Hundred and Fifty Four Thousand, Three Hundred and seventy One Naira, (**~~N~~113,754,371.00**) only, but however, the Ministry of Finance is recovering from the beneficiaries monthly salaries and allowances on direct deductions.

1.2.8 BALANCES OF OUTSTANDING HOUSING LOAN CASH GRANTED AS AT 31/12/2021

During the period under review, report from the Housing loan granted to staff and other political office holder, the sum of Ten Million, and Forty Five Thousand, Six Hundred and Sixty Naira Seventy Kobo (**~~N~~10,045,660.70**) only was so far recovered leaving a balance of One Million, Four Hundred and Eleven Thousand, Nine Hundred and Forty Nine Naira, Thirty Kobo (**~~N~~1,411,949.30**) only however the Ministry of Finance is recovering the amounts from the beneficiaries monthly salaries on direct deductions.

1.2.9 BALANCES OF OUTSTANDING KB HOUSING SCHEM, KALGO QUARTERS AS AT 31/12/2021

During the period of this report out of the outstanding balances of Housing Scheme, Kalgo Quarters as at 31st December, 2021 was Forty One Million, Ninety Five Thousand, Naira (~~₦47,095,000.00~~) only was so far recovered leaving the balance of One Hundred and Ten Million, Five Hundred and Five Thousand, Naira **₦110,505,000.00** as outstanding against the beneficiaries, However the Ministry of Finance is recovering the balances from the beneficiaries monthly salaries on direct deductions.

1.3.0 STATEMENT OF CAPITAL DEVELOPMENT FUND

The sum of **₦101,467,623,142.00** was estimated as capital Expenditure (One Hundred and One Billion, Four Hundred and Sixty Seven Million , Six Hundred and Twenty Three Thousand, One Hundred and Forty Two Naira only).

PREVIOUS YEAR ACTUAL 2020	DESCRIPTION	NOTE	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
₦			₦	₦	₦	₦	₦
273,935,003.56	Opening Balance					2,376,326,032.08	
15,000,000,000.00	Transfer From CRF	ST3	14,442,437,948.00	0.00	14,442,437,948.00	24,000,000,000.00	9,557,562,052.00
15,273,935,003.56	SUB TOTAL		14,442,437,948.00		14,442,437,948.00	26,376,326,032.08	11,933,888,084.08
	ADD CAPITAL RECEIPTS						
6,805,972,985.98	Local Gov't Contribution	13	1,211,164,323.00	0.00	1,211,164,323.00	6,478,560,811.33	5,267,396,488.33
	Internal Loans	24	8,900,000,000.00	0.00	8,900,000,000.00	3,007,180,457.14	(5,892,819,542.86)
	External Loans	23	804,262,180.00	0.00	804,262,180.00	0.00	(804,262,180.00)
	Miscellaneous(Local Govt Contribution to Primary Health Care under 1 roof)	13	752,867,040.00	0.00	752,867,040.00	752,867,040.00	0.00
6,902,000,000.00	Grants (SFTAS)	25	30,554,787,280.00	0.00	30,554,787,280.00	2,446,620,000.00	(28,108,167,280.00)
84,201,051.52	Dividend Received from Companies	21	0.00	0.00	0.00	18,699,582.10	18,699,582.10
13,792,174,037.50	SUB TOTAL		42,223,080,823.00	0.00	42,223,080,823.00	12,703,927,890.57	(29,519,152,932.43)
29,066,109,041.06	TOTAL CAPITAL RECEIPTS		56,665,518,771.00	0.00	56,665,518,771.00	39,080,253,922.65	(17,585,264,848.35)
	LESS : CAPITAL EXPENDITURE						
9,851,278,817.64	Economic Sector	20	26,637,537,363.00	0.00	26,437,537,363.00	10,820,621,282.93	15,616,916,080.07
5,455,443,873.73	Social Sector	20	31,502,879,144.00	0.00	29,902,879,144.00	9,676,092,204.45	20,226,786,939.55
2,154,170,063.22	Regional Sector (Environmental)	20	11,400,000,000.00	0.00	12,300,000,000.00	5,982,674,605.66	6,317,325,394.34
8,632,793,314.62	Administration Sector	20	22,224,552,380.00	0.00	22,996,552,380.00	9,667,841,040.25	13,328,711,339.75
250,000,000.00	Contingency Fund	20	373,261,446.00	0.00	373,261,446.00	250,000,000.00	123,261,446.00
346,096,939.77	Covid-19 Expenditure	34	9,329,392,809.00	0.00	9,329,392,809.00	2,079,237,631.91	7,250,155,177.09
26,689,783,008.98	TOTAL CAPITAL EXPENDITURE	20	101,467,623,142.00	0.00	101,467,623,142.00	38,476,466,765.20	62,991,156,376.80
2,376,326,032.08	CLOSING BALANCE					603,787,157.45	

1.3.1 ACTUAL CAPITAL DEVELOPMENT FUND

The actual expenditure incurred during the period under review was observed to stand at **₦38,476,466,765.20** (Thirty Eight Billion, Four Hundred and Seventy Six Million, Four Hundred and Sixty Six Thousand, Seven Hundred and Sixty Five Naira Twenty Kobo, only)

1.3.2 CAPITAL RECEIPTS :- From The Accountant General's report, capital receipts amounted to **₦39,080,253,922.65** (Thirty Nine Billion, and Eighty Million, Two Hundred and Fifty Three Thousand, Nine Hundred and Twenty Two Naira, Sixty Five Kobo only) that is **51.56%** of the approved estimated receipts.

1.3.3 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)

The closing balance was **₦603,787,157.45** (Six Hundred and Three Million, Seven Hundred and Eighty Seven Thousand, One Hundred and Fifty Seven Naira, Forty Five Kobo only).

2.0.0 APPROPRIATION AUDIT GOVERNMENT OFFICE

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

2.0.1 OVERVIEW OF 2021 APPROPRIATION ACCOUNT

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31st December, 2021, which provides the records of the financial activities of Kebbi State for the year, have been reviewed and my report is here by submitted. The report reviews the financial efforts and outcomes of the government of Kebbi State in its attempt to match the objectives of financial management with the goals of government.

Section 125(5) of the constitution enjoins the Accountant General to sign and present to the Auditor General, the accounts showing fully the statements and financial position on the last day of the financial year, the

statement of Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the state Auditor General in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria 1999.

Previous Audit Observations: - Observations noted on revenue receipts, shortages, original copies revenue receipts being removed, diversion of revenue receipts, un-accounted revenue, missing revenue receipts, wrong payment of items not supplied and none retirement of imprest etc during the year 2021 were not fully addressed as highlighted.

2.0.2 INTERNAL CONTROL SYSTEM

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

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

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

By international best practice, the Internal Auditors are expected to send copies of their reports to the management of Ministries, Departments and Agencies (MDAS), and the Accountant General and the Auditor General of the State, in each year under reference. As in the previous year, my office has not received a single report from any of the Internal Auditors in the state, even when there are glaring cases of incompleteness in financial documentations. The practice where by Internal Auditors and Accountants in all Ministries, Departments and Agencies are drawn from the same pool of that is, office of the Accountant General does not help matters as the Accountants who double as the Internal Auditors cannot effectively check mate their colleagues. This affects objectivity and independence in reporting of events. In addition, most of the Internal Auditors are junior in ranks and are not professionally qualified couple with lack of experience for effective, objective, independent and ethically based service delivery. The Internal Audit Units should be strengthened in the state by:

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

2.0.3 DISPARITY

As a way of speedy and easy confirmation of the accuracy and completeness of the Accountant General Accounts and statements, audited account returns of actual recurrent expenditures were compared with corresponding figures in the Accountant General's report. The comparison revealed very significant disparity but these were reconciled and resolved. This approach became necessary due to absence of some vital records. It is

however worth mentioning here that, this situation will continue to feature as long as the Accountant General does not produce monthly achieved tabulations followed by evidence of reconciliation with the accounting officers.

2.0.4 PREVIOUS AUDIT REPORT

While expressing my appreciation to the Public Account Committee (PAC) on the level of concern shown on previous Auditor's Annual Reports, I still wish to draw the attention of the committee (PAC) to ensure convening of Public Account Committee session annually. This measure will go a long way in improving the negative trends in public accountability across the state and sanctioning of erring officers to serve as deterrent for future occurrences.

2.0.5 PERFORMANCE AUDIT

Performance Audit or the concept of Value For Money Audit (VFMA) received top priority in the performance of this office accordingly, verification was carried out in respect of significant items of capital expenditure, this was only possible in respect of expenditure items that were physical in nature, in the case of social services, such verification could not be effectively carried out due to the nature and circumstances under which such services were rendered.

2.0.6 ARREARS OF REVENUE RETURNS

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

2.0.7 AUDIT QUERIES

The drastic drop in number of queries when compared with the previous years was informed by general improvement in compliance with relative financial instructions and the treasury circulars, as well as Government fiscal policies.

Furthermore, audit approach of discussion and resolving issues on the spot was greatly adopted during the period of this report. Consequently, many issues were discussed with the accounting officers without necessarily initiating a written communication on such issues.

2.0.8 BOOK KEEPING AND FINANCIAL RECORDS

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

2.0.9 LOSS OF FUNDS AND STORES

To the best of my knowledge, no case of loss of cash or property was reported from the office of the Accountant General in 2021. No loss of stores anywhere in the service was brought to my notice during the year under review.

2.1.0 STAFF DISPOSITION

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

2.1.1 BOARDED VEHICLES / PLANTS

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

2.1.2 RECURRENT REVENUE

During the year ended 31/12/2021 it was observed from the Accountant Generals Report that the sum of **₦69,355,673,169.10** (Sixty Nine Billion, Three Hundred and Fifty Five Million, Six Hundred and Seventy Three Thousand, One Hundred and Sixty Nine Naira, Ten Only) was realized as total accrued revenue into the Consolidate Revenue fund CDF as follows:-

❖ Internally Generated Revenue	₦9,857,039,462.25
❖ Statutory Allocation	₦37,424,355,018.00
❖ State Share of VAT	₦20,216,067,883.02
❖ Exchange Gain	₦1,365,329,841.98
❖ Miscellaneous (Other FAAC Transfer)	₦195,815,359.74
❖ Excess Crude Oil	₦0.0
❖ Foreign Exchange	₦0.0
❖ Sales of Govt' Asset (Airport)	₦0.0
❖ Bank Charges	₦13,905,246.10
❖ Forex Equalization	₦99,100,637.14
❖ Solid Minerals	₦50,011,920.20
❖ Stabilization	₦0.0
❖ Cash Held By MDAs	₦12,240,613.69
TOTAL RECURRENT REVENUE	<u>₦69,355,673,169.10</u>

THE DETAILS OF RECURRENT REVENUE ARE AS SHOWN BELOW VIZ:

CODES	DESCRIPTION	ORIGINAL BUDGET 2021	AMANDED BUDGET	ACTUAL COLLECTION	ACHIEVEMENT
			2021	2021	%
1201000	Taxes (Direct& Indirect)	8,524,100,000.00	8,524,100,000.00	7,404,425,156.58	86.00%
12020500	Fine	136,816,176.00	136,816,176.00	1,219,231,374.52	891.18%
12020400	Fees	91,210,784.00	91,210,784.00	812,820,916.34	891.15%
12020000	Licences	39,250,000.00	39,250,000.00	25,002,550.00	63.70%
12020800	Rent on Gov't Property	811,675,136.10	811,675,136.10	28,241,130.92	3.48%
1202120/ 12021000	Interest Received& Dividends	1,893,908,650.90	1,893,908,650.90	55,632,905.38	2.94%
12020700	Earning	22,100,000.00	22,100,000.00	55,448,909.71	373.07%
12020600	Sale	180,680,000.00	180,680,000.00	192,380,789.32	106.48

12021300	Re-Imbursement	0.00	0.00	0	0.00%
14070000	Miscellaneous	500,000,000.00	500,000,000.00	36,855,729.48	7.37%
	Excess PPT	0	0	0	
	Exchange Gain	1,300,000,000.00	1,300,000,000.00	195,815,359.74	15.06%
	Miscellaneous (Other FAAC Transfer)	0	0	1,365,329,841.98	
	Excess Crude Oil	752,867,040.00	752,867,040.00	0.00	
	Refund From Debt Suspension	0	0	0	
	Share of Good & Value Consol	0.00	0.00	0	
	Bank Charges	27,728,259.00	27,728,259.00	13,905,246.10	50.15%
	Forex Equalization	0.00	0.00	99,100,637.14	0.00%
	Refund From NNPC	0.00	0.00	0	
	Solid Minerals	0.00	0.00	50,011,920.00	0.00%
	Stabilization Fund	106065727	106065727	148,807,407.68	
	Cash Held By MDAs	0	0	12,240,393.19	
	Statutory Allocation	49,638,539,231.00	49,638,539,231.00	37,424,355,018.00	75.39%
	VAT	18,131,516,354.00	18,131,516,354.00	20,216,067,883.02	111.50%
TOTAL		82,156,457,358.00	82,156,457,358.00	69,355,673,169.10	84.41%

2.1.3 ESTIMATED INTERNALLY GENERATED REVENUE

The sum of **₦12,199,740,747.00** (Twelve Billion, One Hundred and Ninety Nine Million , Seven Hundred and Forty Thousand , Seven Hundred and Forty Seven Naira only) was estimated to be generated as Internally Generated Revenue (IGR) for the period under review out of which the sum of **₦9,857,039,462.25** (Nine Billion, Eight Hundred and Fifty Seven Million, and Thirty Nine Thousand, Four Hundred and Sixty Two Naira Twenty Five Kobo) was realized (**Note3**) this represent 80.79% of the targeted figure.

2.1.4 REVENUE COLLECTION FOR THE YEAR 2021

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
022000800100	Board of Internal Revenue	6,527,235,432.54	9,124,900,000.00	8,012,033,015.00	7,190,262,825.28	(2,597,664,567.46)
031801100100	Judiciary	8,888,621.00	4,414,000.00	3,824,000.00	11,137,256.00	4,474,621.00
021500100100	Ministry of Agriculture	12,960,170.00	5,613,943,573.00	1,649,196,474.00	3,283,225.00	(5,600,983,403.00)
023400100100	Ministry of Works	2,034,665.75	27,700,000.00	17,003,428.00	3,464,215.79	(25,665,334.25)
052100100100	Ministry of Health	632,000.00	2,518,999.00	3,338,999.00	704,500.00	(1,886,999.00)
022000100100	Ministry of Finance	69,549,328.06	88,878,814.00	30,928,814.00	64,718,371.30	(19,329,485.94)
032600100100	Ministry of Justice	1,074,337.58	100,000,000.00	100,000,000.00	3,163,863.61	(98,925,662.42)
051700100100	Ministry of Education	14,356,209.73	14,500,000.00	14,000,000.00	22,060,328.05	(143,790.27)
025300100100	Ministry of Land & Housing	47,843,916.48	82,900,000.00	36,850,000.00	57,947,952.74	(35,056,083.52)
	Ministry of Information					-
051300100100	Ministry of Youth & Sports					
053500100100	Ministry of Environment	1,235,000.00	4,180,000.00	56,030,000.00	3,354,700.00	(2,945,000.00)

022200100100	Ministry of Commerce	2,620,900.00	26,950,000.00	11,041,600.00	2,553,910.00	(24,329,100.00)
	Cabinet Office					
025200200100	Water Board	146,258,144.84	338,755,577.00	139,416,656.00	131,703,448.43	(192,497,432.16)
	KARDA					
	KASCOM	136,000,000.00			250,000,000.00	136,000,000.00
012300400100	Kebbi Radio	7,287,795.70	7,000,000.00	6,000,000.00	3,209,529.75	287,795.70
012300300100	Kebbi Television	577,200.00	3,030,000.00	3,030,000.00	2,308,000.00	(2,452,800.00)
025301000100	Housing Corporation	1,000,000.00	306,850,000.00	36,850,000.00	90,000.00	(305,850,000.00)
022205300100	B/Kebbi Central Market	5,709,690.00	21,000,000.00	7,000,000.00	3,284,515.00	(15,290,310.00)
051702100100	State University Aliero	4,375,179.00	56,687,636.00	51,874,682.00	5,400,000.00	(52,312,457.00)
	Civil Service Commission					
052110600100	School of Health Tech Jega	4,407,200.00	6,500,000.00	5,500,000.00	10,602,150.00	(2,092,800.00)
051701900100	College of Education Argungu	142,260,971.98	217,390,064.00	87,390,064.00	38,369,900.00	(75,129,092.02)
051702800100	College of Basic Studies Yauri	22,762,595.00	2,970,000.00	2,750,000.00	625,186.00	19,792,595.00
'021502100100	College of Agriculture Zuru	8,979,701.81	3,600,000.00	3,200,000.00	24,000.00	5,379,701.81
021510900100	Forestry 11 project	506,700.00	140,000.00	2,000,000.00		366,700.00
	Control Post Consultant					
022000100100	Board of Survey	1,520,000.00	50,000.00	3,050,000.00	8,049,000.00	1,470,000.00
022200100100	Hotel & Tourism Board	3,835,540.00	15,000,000.00	1,500,000.00	6,338,250.00	
	Argungu Fishing Festival				791,600.00	
	Kebbi Hotel Abuja					
014000100100	Office of the Auditor General	20,000.00	30,000.00	30,000.00		
052110400100	School of Nursing & Midwifery	22,753,001.00	1,150,000.00	10,850,000.00	15,970,370.12	21,603,001.00
051705600100	Scholarship Board					
	Government Printing Press	100,000.00				
051702700100	Abduiahi Fodio Islamic Center	41,068,646.50			5,939.54	41,068,646.50
025305300100	KUDA	8,580,700.00			18,500,750.00	
	Quarry Golongo					
011101300100	Tenders Board				284,500.00	
052110700100	KB Medical Centre Kalgo	1,135,670.00			965,610.00	
052102600100	Sir Yahaya Hospital	3,065,130.00			2,113,800.00	
051701800100	Polytechnic D/Gari	3,346,950.00			4,328,350.00	3,346,950.00
023100300100	R. E. B					-
023400500100	Sir Ahmadu Bello Int. Airport	64,825,570.00			2,996,980.00	64,825,570.00
052110200100	General Hospital Suru	492,304.00			394,000.00	492,304.00
052110200100	Argungu General Hospital	1,595,400.00	1,595,400.00	1,595,400.00	1,083,300.00	-
052110200100	Yauri General Hospital	2,143,550.00	2,143,500.00	2,143,500.00	2,541,171.00	50.00
052110200100	Kamba General Hospital	1,534,310.00	1,534,310.00	1,534,310.00	1,393,000.00	-
052110200100	Wara General Hospital	449,940.00	449,940.00	449,940.00	755,620.00	-
052110200100	Kangiwa General Hospital	550,083.31	550,083.00	550,083.00	1,105,121.00	0.31
052110200100	Bunza General Hospital	987,000.00	987,000.00	987,000.00	646,500.00	-
052110200100	Augie General Hospital	309,983.41	309,983.00	309,983.00	441,600.00	0.41
052110200100	Mahuta General Hospital	340,034.00	340,034.00	340,034.00	702,500.00	-
053501600100	KESEPA		500,000.00	400,000.00	255,000.00	(500,000.00)
055100100100	Ministry of Women Affairs		250,000.00	200,000.00		(250,000.00)
025200100100	Ministry of Water Resources	1,087,539.83		1,000,000.00	1,374,246.53	1,087,539.83
021600100100	Ministry of Animal Health & Husb.				25,355,328.00	-
022200100100	Kebbi Investment Company	7,124.85	2,000,000.00	1,000,000.00	76,455.00	(1,992,875.15)
051900100100	Ministry of Higher Education	14,000.00	3,533,200.00	2,533,200.00	472,000.00	(3,519,200.00)
012300100100	Printing Press		2,000,000.00	2,000,000.00		
052110200100	General Hospital Senchi	261,000.00	261,000.00	261,000.00	909,000.00	-
052110200100	General Hospital Bagudo	433,050.00	433,050.00	433,050.00	946,420.00	-
052110200100	General Hospital Gwandu	441,800.00	441,800.00	441,800.00	973,850.00	-
052110200100	General Hospital Illo	695,430.00	695,430.00	695,430.00	1,080,000.00	-
052110200100	General Hospital Jega	646,130.00	646,130.00	646,130.00	1,431,031.00	-
052110200100	General Hospital Kaoje	580,500.00	580,500.00	580,500.00	400,000.00	-
052110200100	General Hospital Maiyama	719,525.00	719,525.00	719,525.00	1,094,000.00	-
052110200100	General Hospital Ribah	320,895.50	320,895.00	320,895.00	548,106.00	0.50
052110200100	General Hospital Shanga	589,500.00	589,500.00	589,500.00	541,000.00	-
052110200100	General Hospital Bena	474,070.00	474,070.00	474,070.00	937,000.00	-
052110200100	General Hospital Wasagu	385,685.00	385,685.00	385,685.00	409,000.00	-

052110200100	General Hospital Zauro	555,935.00	555,935.00	555,935.00	752,552.00	-
052110200100	General Hospital Kambaza	715,210.00	715,210.00	715,210.00	921,795.00	-
052110200100	General Hospital Zuru	2,148,360.00	2,148,360.00	2,148,360.00	3,079,148.00	-
052110200100	Hafsat Eye Clinic	1,045,200.00	1,045,200.00	1,045,200.00	730,140.00	-
052110200100	General Hospital Aliero	645,500.00	645,500.00	645,500.00	1,315,000.00	-
052110200100	General Hospital Dirin Daji	339,720.00	339,720.00	339,720.00	541,100.00	-
052110200100	General Hospital Koko	230,300.00	230,300.00	230,300.00	739,500.00	-
052110200100	General Hospital Dakin Gari	788,790.00	788,790.00	788,790.00	1,042,190.00	-
014800100100	Kebbi State Elec. Comm.		50,413,288.00	60,000,000.00	52,466,000.00	
	TIN Office				195,100.00	
	GRAND TOTAL	7,340,334,836.87	16,149,662,001.00	10,381,747,782.00	7,976,260,800.14	8,173,401,200.86

2.1.5 RE-CURRENT REVENUE SHORTFALL

A comparison of estimated revenue and actual performance from the Accountant General reports shows that there was a shortfall of **₦4,218,776,314.64** (Four Billion, Two Hundred and Eighteen Million, Seven

Hundred and Seventy Six Thousand, Three Hundred and Fourteen Naira, Sixty Four Kobo only). As can be seen below

CODES	DESCRIPTION	ORIGINAL BUDGET 2021	AMANDED BUDGET	ACTUAL COLLECTION 2021	SHORT FALL
			2021		
1201000	Taxes (Direct& Indirect)	8,524,100,000.00	8,524,100,000.00	7,404,425,156.58	1,119,674,843.42
12020000	Licences	39,250,000.00	39,250,000.00	25,002,550.00	14,247,450.00
12020800	Rent on Gov't Property	811,675,136.10	811,675,136.10	28,241,130.92	783,434,005.18
1202120/	Interest Received&	1,893,908,650.90	1,893,908,650.90	55,632,905.38	1,838,275,745.52
12021000	Dividends				
14070000	Miscellaneous	500,000,000.00	500,000,000.00	36,855,729.48	463,144,270.52
		11,768,933,787.00	11,768,933,787.00	7,550,157,472.36	4,218,776,314.64

Government is hereby advice to have a critical look at the above stated revenue Codes 12010000 Taxes, 12020000 Licenses, 12020800 Rent on Gov't Property, 12021200/12021000 Interest Received & Dividends and 14070000 Miscellaneous with a view to making some improvement in collection the following fiscal year.

2.1.6 POLICY OF SPENDING REVENUE AT SOURCE

This policy still exists especially to institutions of high learning, Boards and Parastatals where they at source spent the revenue collected without any authority from the appropriate quarters. The adverse effect to this system is the failure to properly account for such revenue which constitutes a gross understatement, contrary to the provision of financial regulation No.319, 811 and 817 as well as Edict No.5 Establishing Board of Internal Revenue which does not allow any spending at source from internally generated revenue without covering approval from the appropriate authority. It is

hoped that measures will be taken to stop this practice. **Moreover, 10% of the locally generated revenue to Local Government Councils has not being release contrary to the provision of the law No.162 (7) and (8)**

2.1.7 REVENUE SHORT FALLS.

2.1.8 MINISTRY OF FINANCE

Revenue shortfall amounted to **₦5,100,000.00** (Five Million, One Hundred thousand Naira only). This shortfall was observed under Three Economic Codes the amounts involve was equivalent to 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12021210	Intrest on Deposit	4,000,000.00	0	4,000,000.00
12021009	Repayment of Furniture Loan	1,000,000.00	0	1,000,000.00
12021010	Repayment of Loan and Advances	100,000.00	0	100,000.00
TOTAL		5,100,000.00	0.00	5,100,000.00

2.1.9 BOARD OF INTERNAL REVENUE

Revenue shortfall amounting to **₦1,225,832,059.56** (One Billion , Two Hundred and Twenty Five Million , Eight Hundred and Thirty Two Thousand, and Fifty Nine Naira Fifty Six Kobo only) was observed under Seven Economic Codes during the year under review. The amount of the shortfall represents 30.48% of the approved estimated revenue from the affected codes as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12010002	Direct Assessment	1,000,000,000.00	370,707,140.27	629,292,859.73
12010119	Entertainment	1,500,000.00	576,850.00	923,150.00
12010118	National Plate Number	20,000,000.00	10,000,000.00	10,000,000.00
12021007	Refund of Compensation	500,000.00	169,000.00	331,000.00
12020720	Sales of NDL Forms	200,000.00	176,250.00	23,750.00
12010120	Miscellaneous	500,000,000.00	3,295,850.00	496,704,150.00
12010112	Audit Tax Recovery	2,500,000,000.00	2,411,442,850.17	88,557,149.83
TOTAL		4,022,200,000.00	2,796,367,940.44	1,225,832,059.56

2.2.0 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of **₦2,647,508.00** (Two Million, Six Hundred and Forty Seven Thousand, Five Hundred and Eight Naira only) was

observed under one Economic Code. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020421	Sales of Contract Agreement	2,647,508.00	0	2,647,508.00
TOTAL		100,000,000.00	3,163,863.61	96,836,136.39

2.2.1 JUDICIARY

Revenue shortfalls to the tune of **₦616,200.00** (Six Hundred and Sixteen Thousand, Two Hundred Naira only) was observed under Seven Economic Codes. The amount involved represents 42% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020436	Probate Fee	100,000.00	80,000.00	20,000.00
12020401	Appeal Fees Sharia Court	350,000.00	69,500.00	280,500.00
12020641	Affidavit & Declaration Sharia Court	500,000.00	75,500.00	424,500.00
12020418	Issued of Certificate of Divorce Sharia Court	50,000.00	456,800	-406,800.00
12020422	Issued of Certificate of Divorce High Court	200,000.00	12,000.00	188,000.00
	Next of Kin Sharia Court	100,000.00	0.00	100,000.00
	Married Certificate	170,000.00	160,000.00	10,000.00
TOTAL		1,470,000.00	853,800.00	616,200.00

2.2.2 MINISTRY OF AGRICULTURE

Revenue shortfalls to the tune of **₦2,001,040,000.00** (Two Billion, and One Million, and Forty Thousand Naira only) was observed under Three Economic Codes. The amount involved constitute up to 99.9 % of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020122	produce Buyers License	1,000,000.00	40,000.00	960,000.00
12020683	Sale of Fertilizer	2,000,000,000.00	0.00	2,000,000,000.00
12021010	Farmer Credit Sch.t T/ Loan Recovery	80,000.00	0.00	80,000.00
TOTAL		2,001,080,000.00	40,000.00	2,001,040,000.00

2.2.3 KASCOM

Revenue shortfalls to the tune of ~~₦~~500,000,000.00 (Five Hundred Million, Naira only) was observed under One Economic Codes. The amount involved constitute up to 25% of the approved estimated revenue collection as shown below

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020628	KASCOM	2,000,000,000.00	1,500,000,000.00	500,000,000.00
TOTAL		2,000,000,000.00	1,500,000,000.00	500,000,000.00

2.2.4 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of ~~₦~~9,540,000.00 (Nine Million, Five Hundred and Forty Thousand, Naira only) was observed under Six Economic Codes. The amount involved represents 93.5% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12010121	Solid Mineral Buying & Selling Center	5,000,000.00	0.00	5,000,000.00
12021012	Compensation on tree & Eco. Tress	1,000,000.00	660,000.00	340,000.00
12020666	Sales of Fruits & Vegetable	2,000,000.00	0.00	2,000,000.00
12020137	Mining quarrying /Borrowing Permit	1,000,000.00	0.00	1,000,000.00
12020689	sales of Forestry Product	700,000.00	0.00	700,000.00
12020468	Offences (Env.) Sanitation	500,000.00	0.00	500,000.00
TOTAL		10,200,000.00	660,000.00	9,540,000.00

2.2.5 FORESTRY II

Revenue shortfall to the tune of ~~₦~~1,000,000.00 (One Million, Naira only) was observed under one Economic Code. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020469	Earning /sale from forestry	1,000,000.00		1,000,000.00
TOTAL		1,000,000.00		1,000,000.00

2.2.6 MINISTRY OF WORKS

Revenue shortfalls to the tune of ~~₦~~1,089,200.00 (One Million, and Eighty Nine Thousand Two Hundred Naira only) was observed under on Three Economic Code. The amount involved was represent 41.8% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
120204474	Speed Boat Transport Fees & Canoe	1,000,000.00	240,800.00	759,200.00
12020476	Contract Processing	1,500,000.00	1,200,000.00	300,000.00
12020142	Works School	100,000.00	70,000.00	30,000.00
TOTAL		2,600,000.00	1,510,800.00	1,089,200.00

2.2.7 SIR AHMADU BELLO INTERNATIONAL AIRPORT

Revenue shortfall to the tune of **₦2,020,000.00** (Two Million and Twenty Thousand Naira only) was observed under One Economic Codes. The amount involved represents 50.5% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020716	Landing Fees	4,000,000.00	1,980,000.00	2,020,000.00
TOTAL		4,000,000.00	1,980,000.00	2,020,000.00

2.2.8 MINISTRY OF HEALTH

Revenue shortfalls to the tune of **₦510,000.00** (Five Hundred and Ten Thousand Naira only) were observed under One Economic Codes. The amount involved represents 92.7% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020472	Health Facilities /Reg. Privates Clinic	50,000.00	40,000.00	10,000.00
12020724	Contract Processing	500,000.00	0.00	500,000.00
	TOTAL	550,000.00	40,000.00	510,000.00

2.2.9 GENERAL HOSPITAL SURU

Revenue shortfall to the tune of **₦72,000.00** (Seventy Two Thousand Naira, only) was observed under one Economic Code. The amounts involved represent 9% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020707	Hospital Sales	800,000.00	728,000.00	72,000.00
TOTAL		800,000.00	728,000.00	72,000.00

2.3.0 GENERAL HOSPITALS

Revenue shortfall to the tune of **₦10,895,132.00** (Ten Million, Eight Hundred and Ninety Five Thousand, One Hundred and Thirty Two Naira, only) was observed under Nineteen Economic Code. The amounts involved represent 48.66% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020725	Yauri General Hospital	2,500,000.00	1,913,582.00	586,418.00
12020725	Wara General Hospital	1,000,000.00	712,052.00	287,948.00
12020725	Kamba General Hospital	1,500,000.00	816,000.00	684,000.00
12020725	Kangiwa General Hospital	1,500,000.00	901,224.00	598,776.00
12020725	Bunza General Hospital	987,000.00	200,000.00	787,000.00
12020725	Augie General Hospital	1,000,000.00	424,265.00	575,735.00
12020725	Mahuta General Hospital	800,000.00	535,000.00	265,000.00
12020725	Augie General Hospital	1,000,000.00	424,265.00	575,735.00
12020725	Sanchi General Hospital	1,000,000.00	920,500.00	79,500.00
12020725	Gwandu General Hospital	1,500,000.00	880,000.00	620,000.00
12020725	Illo General Hospital	900,000.00	480,000.00	420,000.00
12020725	Jega General Hospital	2,000,000.00	936,000.00	1,064,000.00
12020725	Kaoje General Hospital	1,000,000.00	510,000.00	490,000.00
12020725	Shanga General Hospital	800,000.00	0.00	800,000.00
12020725	Wasagu General Hospital	900,000.00	0.00	900,000.00
12020725	Zauro General Hospital	1,000,000.00	430,000.00	570,000.00
12020725	Kambaza General Hospital	1,500,000.00	418,000.00	1,082,000.00
12020725	Hafsat Eye Clinic	700,000.00	660,980.00	39,020.00
12020725	Dirin Daji General Hospital	800,000.00	330,000.00	470,000.00
TOTAL		22,387,000.00	11,491,868.00	10,895,132.00

2.3.1 KESEPA

Revenue shortfall to the tune of **₦370,000.00** (Three Hundred and Seventy Thousand, Naira, only) was observed under One Economic Code. The amounts involved represent 37% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020727	KESEPA	1,000,000.00	630,000.00	370,000.00
	TOTAL	1,000,000.00	630,000.00	370,000.00

2.3.2 MINISTRY FOR BASIC EDUCATION

Revenue shortfalls to the tune of **₦9,504,800** (Nine Million, Five Hundred and Four Thousand, Eight Hundred Naira only) was observed under Three Economic Codes. The amount involved represents 70.40% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020475	Contract Processing Fees	4,500,000.00	1,997,600.00	2,502,400.00
12020475	Reg. and Renewal of Contract	6,000,000.00	1,997,600.00	4,002,400.00
12020475	Primary/Sec.Sch. Reg.Fees	3,000,000.00	0.00	3,000,000.00
Total		13,500,000.00	3,995,200.00	9,504,800.00

2.3.3 MINISTRY OF HIGH EDUCATION

Revenue shortfalls to the tune of **₦2,850,000.00** (Two Million, Eight Hundred and Fifty Thousand, Naira only) was observed under Three Economic Codes. The amount involved represents 95.60% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020476	Contract Registration	500,000.00	0.00	500,000.00
12020475	Contract Processing	500,000.00	0.00	500,000.00
	reg. of New private Sch.	2,000,000.00	150,000.00	1,850,000.00
Total		3,000,000.00	150,000.00	2,850,000.00

2.3.4 COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, JEGA

Revenue shortfalls to the tune of **₦1,736,800.00** (One Million, Seven Hundred and Thirty Six Thousand, Eight Hundred Naira only) was observed under One Economic code. The amount involved represents 86.84% of the approved estimated revenue collection as shown below:-

DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
Sales of Admission Forms	2,000,000.00	263,200.00	1,736,800.00
Total	2,000,000.00	263,200.00	1,736,800.00

2.3.5 COLLEGE OF EDUCATION ARGUNGU

Revenue shortfalls to the tune of **₦3,200,000.00** (Three Million, Two Hundred Thousand, Naira only) was observed under Two Economic code.

The amount involved represents 31.68% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020631	Sales of Admission Forms	10,000,000.00	6,900,000.00	3,100,000.00
	Exam Card COE Argungu	100,000.00	0	100,000.00
TOTAL		10,100,000.00	6,900,000.00	3,200,000.00

2.3.6 POLYTECHNIC DAKINGARI

Revenue shortfall to the tune of **₦1,525,200.00** (One Million , Five Hundred and Twenty Five Thousand Two Hundred Naira only) was observed under One Economic Codes. The amount involved represents 27.00% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020622	Reg. Fees (Student Reg.)	5,500,000.00	3,974,800.00	1,525,200.00
TOTAL		5,500,000.00	3,974,800.00	1,525,200.00

2.3.7 COLLEGE OF NURSING & SCIENCES ,BIRNIN KEBBI

Revenue shortfalls to the tune of **₦5,211,000.00** (Five Million, Two Hundred and Eleven Thousand Naira only) was observed under One Economic code. The amount involved represents 86.85% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED	ACTUAL	SHORTFALL
		REVENUE	COLLECTION	
12020624	Sale of Forms	6,000,000.00	789,000.00	5,211,000.00
TOTAL		6,000,000.00	789,000.00	5,211,000.00

2.3.8 STATE UNIVERSITY, ALIERO

Revenue shortfalls to the tune of **₦13,283,203.25** (Thirteen Million, Two Hundred and Eighty Three Thousand Two Hundred and Three Naira Twenty Five only) was observed under One Economic code. The amount involved represents 7.6% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020631	Registration Fees	180,000,000.00	172,934,000.00	7,066,000.00
12020417	UTME Screening Exercise	3,500,000.00	0.00	3,500,000.00
12020625	Sale Post Graduate Form	4,500,000.00	1,782,796.75	2,717,203.25
Total		188,000,000.00	174,716,796.75	13,283,203.25

2.3.9 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of **₦28,643,059.60** (Twenty Eight Million, Six Hundred and Forty Three Thousand, and Fifty Nine Naira, Sixty Kobo only) was observed under Five Economic Codes. The amount involved represents 82.13% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020466	Document Reg. Fees	5,774,452.00	1,634,450.00	4,140,002.00
12020647	Consent Fees	100,000.00	10,800.00	89,200.00
12020447	Land Application Fees	3,000,000.00	1,256,736.60	1,743,263.40
12020716	Dev. Chares of App.	20,000,000.00	932,784.00	19,067,216.00
12020912	Ground Rent	6,000,000.00	2,396,621.80	3,603,378.20
TOTAL		34,874,452.00	6,231,392.40	28,643,059.60

2.4.0 HOUSING CORPORATION

Revenue shortfalls to the tune of **₦1,080,000.00** (One Million, and Eighty Thousand Naira only) was observed under One Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020471	Rent Office & Govt. Quarters Owner Occp.	1,080,000.00	0.00	1,080,000.00
	TOTAL	1,080,000.00	0.00	1,080,000.00

2.4.1 BIRNIN KEBBI CENTRAL MARKET

Revenue shortfalls to the tune of **₦7,174,385.00** (Seven Million, One Hundred and Seventy Four Thousand, Three Hundred and Eighty Five Naira only) was observed under Three Economic Codes. The amount involved represents 22.76% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020655	Gates Fees	21,000,000.00	1,183,830.00	91,785.00
12020907	Rent on Market Shops	5,000,000.00	4,199,400.00	800,600.00
12020716	Development Charges BKCM	5,510,000.00	38,000.00	5,472,000.00
Total		31,510,000.00	5,421,230.00	7,174,385.00

2.4.2 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of **₦739,500.00** (Seven Hundred and Thirty Nine Thousand, Five Hundred Naira only) was observed under Two Economic Codes. The amounts involved represent 42.41% of the approved estimated revenue collection as shown below:-

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020110	Reg. of Business Premises	3,000,000.00	2,769,500.00	230,500.00
12020658	Reg. of Cooperative Society	1,000,000.00	491,000.00	509,000.00
TOTAL		4,000,000.00	3,260,500.00	739,500.00

2.4.3 KEBBI HOTEL ABUJA

Revenue shortfall to the tune of **₦25,000,000.00** (Twenty Five Million, Naira only) was observed under One Economic Codes. The amount involved represents 55.55% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020807	Kebbi Hotel Abuja	45,000,000.00	20,000,000.00	25,000,000.00
TOTAL		45,000,000.00	20,000,000.00	25,000,000.00

2.4.4 ARGUNGU FISHING FESTIVAL

Revenue shortfall to the tune of **₦800,000.00** (Eight Hundred Thousand , Naira only) was observed under One Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020807	Gate Fees	800,000.00	.00	800,000.00
TOTAL		800,000.00	.00	800,000.00

2.4.5 TENDERS BOARD

Revenue shortfalls to the tune of **₦282,000.00** (Two Hundred and Eighty Two Thousand , Naira, only) was observed under Two Economic Code. The amount involved represents 47% of the approved estimated revenue collection as shown below:

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020427	Contract Processing	200,000.00	198,000.00	2,000.00
12020475	Reg. of Renewal of contract	400,000.00	120,000.00	280,000.00
TOTAL		600,000.00	318,000.00	282,000.00

2.4.6 MINISTRY OF INFORMATION

Revenue shortfall to the tune of **₦500,000.00** (Five Hundred Thousand Naira only) was observed under one Economic Code. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020638	Reg. & Renewal of Youth Clubs	500,000.00	00	500,000.00
TOTAL		500,000.00	00	500,000.00

2.4.7 KEBBI TELEVISION

Revenue shortfall to the tune of **₦1,746,000.00** (One Million ,Seven Hundred and Forty Six Thousand Naira only) was observed under one Economic Code. The amount involved represents 58.3% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
1202629	Commercial Advertisement	3,000,000.00	1,251,000.00	1,746,000.00
TOTAL		3,000,000.00	1,251,000.00	1,746,000.00

2.4.8 GOVERNMENT PRINTING PRESS

Revenue shortfall to the tune of **₦2,000,000** (Two Million, Naira, only)as observed under one Economic Code. The amount involved represent 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020628	Radio Advertisement	2,000,000.00		2,000,000.00
TOTAL		2,000,000.00		2,000,000.00

2.4.9 MINISTRY OF ANIMAL HEALTH, HUSBANDRY AND FISHERIES

Revenue shortfall to the tune of **₦48,467,510.00** (Forty Eight Million , Four Hundred and Sixty Seven Thousand Five Hundred and Ten Naira only) was

observed under Five Economic Codes. The amount involved represents 96.03% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Hide & Skin Buyers License	100,000.00	0.00	100,000.00
	Fishery License	100,000.00	0.00	
	Sale of Milk	90,000.00	67,200.00	22,800.00
12020670	Sale of Supplementary Feeds	30,000,000.00	0.00	30,000,000.00
12020676	Sale of Animal feeding	20,000,000.00	1,655,290.00	18,344,710.00
TOTAL		50,290,000.00	1,722,490.00	48,467,510.00

2.5.0 MINISTRY OF WOMEN AFFAIRS

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

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
	Decoration	200,000.00	0.00	200,000.00
	Hall	300,000.00	0.00	300,000.00
TOTAL		500,000.00	0.00	500,000.00

2.5.1 CAPITAL RECEIPT SHORTFALL

The sum of **₦37,511,711,003.00** (Thirty Seven Billion, Five Hundred and Eleven Million, Seven Hundred and Eleven Thousand, Three Naira, Only) was observed as total capital receipts shortfall for the period of this report, However, in view of the government deliberate policy to operate with very low level of borrowing which is highly impressive, the amount represent 93% of the approved estimated receipt from the affected as shown below

DESCRIPTION	ESTIMATED COLLECTION	FINAL BUDGET	ACTUAL COLLECTION	SHORT FALL
	₦	₦	₦	₦
Internal Loans	8,900,000,000.00	8,900,000,000.00	300,718,457.00	8,599,281,543.00
External Loans	804,262,180.00	804,262,180.00	0.00	804,262,180.00
Grants (SFTAS)	30,554,787,280.00	30,554,787,280.00	2,446,620,000.00	28,108,167,280.00
TOTAL	40,259,049,460.00	40,259,049,460.00	2,747,338,457.00	37,511,711,003.00

2.5.2 DELAY IN THE RETIREMENT OF IMPREST

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

2.5.3 IMPREST ACCOUNT

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

2.5.4 IMPREST CASH BOOK

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

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

2.5.5 MOTOR VEHICLES LOAN GRANTED TO NIGERIA UNION OF ROAD TRANSPORT WORKERS (NURTW) COMMERCIAL VEHICLES.

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

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

2.5.6 SURE TRUST FUND ;

2.5.7 POWER TILLER ALLOCATION

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

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

2.5.8 TRICYCLE KEKE- NAPEP

In a related development ,a total of 600 No's of tricycle Keke-Napep were also allocated to 21 Local Government areas across the state at the cost of ~~₦~~242,500.00 each, totaling ~~₦~~145,500,000.00 to be repaid in 15 months period since 2015 but, only the sum of ~~₦~~7,696,300.00 was so far recovered leaving a balance of ~~₦~~137,803,700.00 as total outstanding against the beneficiaries. The repayment period has expired since July 2016. The beneficiaries should be pressed to repay back their outstanding balances against their names.

Therefore I suggest that a desk officer be appointed to recover the remaining balance from the beneficiaries without further delay. Or this will in turn enhance the revenue base of the state alternatively appoint debt recovery committee to recovered the outstanding amount.

2.5.9 TRICYCLE KEKE- NAPEP OPEN BODY 240 NOS EACH AT ~~₦~~200,000.00 ALL TOTALING ~~₦~~48,000,000.00

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

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

2.6.0 MOTOR VEHICLE LOAN

2.6.1 TOYOTA HIACE / NISSAN URVAN

Examination of records maintained by Sure Trust Fund, revealed that 56 beneficiaries were given a total 38 No's 18 seater Toyota Hiace Buses each at ~~₦~~3,575,000.00 and each another 18 No's Nissan Urban Buses at ~~₦~~3,200,000.00 each totaling ~~₦~~193,450,000.00 were distributed to the 21 Local Governments Areas on loan across the state to be repaid within three years, effective from May, 2015.

But as at this date i.e., five years after, only the total sum of ~~N~~45,246,475.00 was so far recovered leaving a balance of ~~N~~148,628,825.00 as outstanding against the beneficiaries. Therefore, I advise that a desk officer or a committee be appointed to recover the balances against these beneficiaries on Government is in dear need to supplement its Internal Revenue Generation.

3.0.0 BOARDS AND PARASTATALS 2021 ACCOUNTS

During the year under review the number of Boards and Parastatals was 45. Their position as regards to their statutory audit in compliance with Sec 125(3) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) remained generally impressive. The constitution requires that my office provide all government statutory corporations, authorities, agencies including all persons and bodies established by law, with:

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

During the period under review, list of qualified firms of Auditors registered with my office were sent to the various Boards, Parastatals, statutory commissions and government owned companies from which the auditors were to be selected to audit their accounts. While appreciable steps were taken by some of the Boards, Parastatals and companies to choose auditors, others did not consider it necessary to do so, hence the number of period outstanding in audit of their accounts was manis considering the enormous resources expended by the state government on these Board / Parastatals in form of salary and overhead, the audit of these institutions should not always be in arrears to avoid huge debt on audit fees. It should

also be timely for the purpose planning and of management decision making on the part of government. Delay in settling arrears of audit fees by some of these Board / Parastatals, greatly contributed in delaying the release of audited financial statements and report by External Auditors which greatly affect government proper planning decision making ability as shown below Viz:-

3.0.1 PARASTATALS AUDIT PROGRESS SUMMARY

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR	%
2017	46	36	10	21%
2018	46	37	9	20%
2019	46	37	9	20%
2020	46	37	9	20%
2021	48	38	10	26%

Government is therefore reminded of the need for timely settlement of Audit Fees. Which is the only way to guarantee timely submission of audited final accounts and their reports in compliance with section 125(3) of the constitution of the Federal Republic of Nigeria 1999.

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

PARSTATALS	FIRM OF CHARTERED ACCOUNTANT
1. Adamu Augie College of Education Argungu Kebbi State	Zainab Binta & Co chartered accountants

i. INTERNAL CONTROL WEAKNESS ON FIXED ASSETS

The net book value on the assets of the College during the period under consideration 2021 stood at ₦4,410,919,192.00. During the course of the audit, we observed that the institution have tangible assets records but not conventional and comprehensive to show the detail of the institution tangible assets.

ii. VOTE BOOK

The Vote Book though in operation was not properly kept by the officer in charge. The vote book acts as managements' guide to prudent utilization of its scarce fund. During the audit, we observed that vote book was not up to date some times.

PARSTATALS	FIRM OF CHARTERED ACCOUNTANT
2. Kebbi State Television Service , Birnin Kebbi	KL & Co Chartered Accountants

i. WEAKNESS OF INTERNAL CONTROL SYSTEM

We notices identified some few weaknesses in the internal control system of the establishment with suggestion on how they could be corrected for future performance.

ii. ACCOUNTING RECORD

We noticed during the course of our audit exercise that the general level of keeping accounting records of the organization is fair and there is need for further improvement in same of other accounting records that is yet to be fully in operation

iii. FIXED ASSETS:-

During the year under review, it was observed that, that comprehensive fixed assets register where details information about assets can be seen, is not maintained by the organization.

PARSTATALS	FIRM OF CHARTERED ACCOUNTANT
3. Nigeria for Women Project Kebbi State	Ubada Abah& Co Chartered Accountants

WEAKNESS OF INTERNAL CONTROL SYSTEM

i. NON SIGNING OF PAYMENT VOUCHERS BY PAYEES

We observed that staff who received payment for official activities of the project during the year, 2020 did not sign the payment vouchers raised for those purpose. It contravenes the Provision Financial Regulations.

ii. NON STAMPING OF PAYMENT VOUCHERS

Some of payment vouchers raised for payment during the year 2020 were not stamped after payment. None stamping of payment vouchers after payment pave way for recycling of used payment vouchers by criminally minded persons.

iii. INTERNAL AUDIT

In the course of the audit exercise that internal Audit did not sign on the payment vouchers used by the project during the year under review. There

is an indication that the activities of the project are not checked by the internal auditor.

1. COLLEGE OF NURSING AND SCIENCE BIRNIN KEBBI

a. PAYMENT MADE WITHOUT PROPER DOCUMENTATION

During examination of payment vouchers for the year 2020. It was observed that some payment vouchers were raised and paid without proper documentation amounting ₦1,331,600.00. This is contrary to the Provision Financial Regulations No.603.

b. UN VERIFIED EXPENDITURE

During the examination of the financial record for the period under review 2021. It was observed that, the sum of ₦1,508,500.00 were executed as part of expenditure on the various expenses.

c. PAYMENT MADE WITHOUT PROPER DOCUMENTATION

During examination of payment vouchers for the period under review. It was observed that, some payment vouchers were raised and paid without proper documentation amounting ₦786,000.00 This is contrary to the Provision Financial Regulation No.603.

1	Kebbi State Primary Health Care Development	AD Zagga& Co. Chartered Accountant.
2	Kebbi State Television Service	E.G & Co. Chartered Accountant
3	Kebbi State Central Market and Motor Park	KL&Co Chartered Accountants
4	Kebbi State Rural Electricity Board	KL&Co Chartered Accountants
5	Kebbi State Water Boards, BirninKebbi, Kebbi State	Mai Alheri& Co. Chartered Accountant
6	Kebbi state Housing Corporation	Yerima& CO Chartered Accountant
7	Kebbi State College of Preliminary Studies YelwaYauri	E.G & Co. Chartered Accountant
8	Kebbi State Social Security Trust Fund	ZainabBinta& Co Chartered Accountants
9	Kebbi state College of Agriculture zuru	ZainabBinta& Co Chartered Accountants
10	Kebbi State Afforestation Programme Forestry II Project,	UmepaAdejo& Co. Certified National Accountants
11	Kebbi State Universal Basic Education, BirninKebbi, Kebbi State.	AD Zagga& Co. Chartered Accountant.
12	Kebbi State Urban Development Authority, BirninKebbi, Kebbi State	El Rajah Salalau& Co. Certified National Accountants
13	Kebbi State Broadcasting Corporation (Kebbi Radio)	AD Zagga& Co Chartered Accountant.
14	Kebbi State University of Science and Technology Aleiro	AbdulraufJimoh&Co. Chartered Accountant
15	Board of Internal Revenue, Birnin Kebbi, Kebbi State.	MayowaOnanibisi& Co. Chartered Accountants
16	Kebbi State Secondary School Management Board, Birnin Kebbi,	MayowaOnanibisi& Co. Chartered Accountant
17	Kebbi State Investment Company Limited.	Isah Ahmed &Co Certified National Accountant
18	Community Based Agric and Rural Development Project IFAD	(No- information)
19	Kebbi State Fadama II Project	(Not Audited).
20	Kebbi State Community Based Poverty Reduction Project.	(Audited).
21	Project Financial Management Unit.	(Audited).
22	Kebbi State Rural Access & Mobility Project.	(Not Audited).
23	Kebbi State Home Saving & Loan Scheme.	(No Information).
24	Kebbi State Scholarship Board, Birnin Kebbi,	(Audited)
25	Kebbi State Sport Council	(Note Audited)
26	State Arabic and Islamic Education Board, Birnin Kebbi, Kebbi State.	(Audited)
27	Islamic Preaching Board, Birnin Kebbi, Kebbi State.	(Audited)
28	Kebbi State Environmental Protection & Agency Project.	(Audited).
29	Kebbi State Low Reform Commission.	(Audited)
30	Rural Water Sanitation Project Birnin Kebbi.	On progress
31	Agency for Adult Non-Formal Education.	(Audited).
32	Kebbi State College of Health Science and Technology, Jega.	(Audited).
33	Sir Yahaya Memorial Hospital, Kebbi State.	(Audited).
34	Kebbi State College of Nursing and Sciences Birnin Kebbi.	(Audited)

35	Kebbi State Farmers Loan Schemes.	(Audited)
36	Hotel Management and Tourism Board Birnin Kebbi.	(Audited)
37	History Bureau Kebbi State.	(Audited)
38	Kebbi State Agric& Rural Development Authority (KARDA)	(Not Audited
39	Pilgrim Welfare Agency	(Audited)
40	Directorate for Roads and Rural Infrastructure	(Not Audited)
41	State Health Project (PSGRDP)	(Not Audited)
42	Kebbi State Agriculture supply company (KASCOM)	MayowaOnanibisi& Co. Chartered Accountants
43	Kebbi Polytechnic Dakin Gari	(Audited)
44	Sir Ahmadu Bello Int. Airport	Audited
45	Contributory Pension Board	Not Audited
46	Kebbi State SDG	Muhammed Gabi &Co Chartered Accountants
47	Kebbi State Medical Centre ,Kalgo	(Audited)
48	Nigeria For Women Project	Ubada &c Co Chartered Account

3.0.2 MINISTRY FOR BASIC AND SECONDARY EDUCATION

3.0.3 SAVINGS MADE TO THE GOVERNMENT AS A RESULT OF EXAMINATION OF FEEDING PAYMENT BILLS AMOUNTING TO ₦552,580,803.00

Audit examination of student feeding payment bills during the period under review revealed that, the sum of **₦552,580,803.00** (Five Hundred and Fifty Two Million, Five Hundred and Eighty Thousand, Eight Hundred and Three Naira only) was so far detected and deducted from the monthly feeding payment bills. As over payment during the year. Below is the analysis of saving made to the government Viz:-

S/N	MONTH	AMOUNT SUBMITTED AS PER MEMO	ACTUAL AMOUNT VERIFIED	DIFFERENCE
1	JANUARY /FEBRUARY	658,792,718.00	577,053,148.00	81,739,570.00
2	MARCH / APRIL	555,314,464.00	399,103,566.00	156,210,898.00
3	MAY /JUNE	578,465,770.00	497,845,724.00	80,620,046.00
4	JULY/AUGUST	627,218,696.00	531,236,326.00	95,982,370.00
5	SEPTEMBER/OCTOBER	659,011,399.00	578,473,731.00	10,039,872.00
6	NOVEMBER/DECEMBER	722,099,496.00	594,111,449.00	127,988,047.00
	TOTAL	3,800,902,543.00	3,177,823,944.00	552,580,803.00

3.0.4 MINISTRY OF COMMERCE AND INDUSTRY

3.0.5 NON RETIREMENT OF SPECIAL IMPREST AMOUNTED TO ₦830,000,000.00

During the examination of payment vouchers for the period under review, it was observed that the sum of **₦830,000,000.00** was granted to Ahmed Umar Yarima and (3) officers of the ministry as special imprest in the year 2020 for the purpose of grant to Argungu Annual Fishing Festival take off, Dabai/Rumu claims Uhola celebrations at sundry payments vouchers. The

payment was made vide Administrative and economic code NOs_ 022200100100 and 23050136 respectively.

Careful scrutiny of the records presented revealed that the special imprest granted to the above named officer was not retired and effort to see the retirement documents from the ministry proves abortive up to the time of compiling this report. The action is illegitimate and contravened the provision of financial regulation NO_ 1011 (1) as details below.

SUNDRY SPECIAL IMPREST

S/N	PAYEE	DETAILS	AMOUNT
1	AHMED UMAR YARIMA	AIF & CF 2020	200,000,000.00
2	AHMED UMAR YARIMA	REHABILATAYION OF VENUE SITE AND REST HOUSE FOR AIF & CF 2020	600,000,000.00
3	AHMED UMAR YARIMA	AIF&CF 2020 FOR SUB COMMITTEE	30,000,000.00
4	AHMED UMAR YARIMA	GRANT FOR AGUNGU FISHING TAKE OFF	20,000,000.00
5	UMAR D BENA	DABAI /RUMU CLAIMS UHOLA CELEBRATION	7,000,000.00
6	ABUBAKAR USMAN G	PROPOSAL FOR JIONT STANDARD SURVEY OF BUSINESS PREMISES AND COMPANIES	10,000,000.00
	TOTAL		867,000,000.00

The accounting officer has since been informed and his response is being awaited.

3.0.6 OVER EXPENDITURE WORTH ₦250,000,000.00

During the examination of departmental vote for expenditure account (DVEA) book via payment vouchers for the period under review, it was observed that the sum of ₦100,000,000.00 was approved to ministry of commerce and industry B/Kebbi in 2020 budgeted capital expenditure on administrative and economic codes 022200100100 and 23030103 respectively for the rehabilitations of grand fishing hotel Argungu.

Careful examination of records presented revealed that the sum of ~~₦350,000,000.00~~ was spent on the economic code instead of ~~₦100,000,000.00~~ as approved in the budget. Thus resulted into an apparent unauthorized over expenditure of (~~₦100,000,000.00~~ - ~~₦350,000,000.00~~) - ₦250, 000,000.00 budget deficit.

The accounting officer has since been informed and his response is being awaited.

3.0.7 PAYMENT VOUCHER RAISED AND PAID WITHOUT NECESSARY SUPPORTING DOCUMENT TO THE TUNE OF ~~N~~ 7,650,000

During Examination of payment vouchers for the period under review it was observed that payment vouchers amounted to ~~N~~7,650,000 were raised and paid without necessary supporting documents to facilitates payment made such as: DTA form, sub receipt etc. several request were made for the supporting document of the affected payment vouchers but proves abortive up to the time of writing this report. The action is illegitimate and contrary to the provision of the financial regulations. The accounting officer has since been informed and his response is being awaited

3.0.8 REVENUE COLLECTION

Examination of revenue records available to me for the period under review, revealed that the ministry is one of the viable sources of internally generated revenue accruing to the state government as it is the source of registration of business premises.

However, careful examination of the above mentioned records regarding the registration of businesses revealed that despite the provision made and relative proposal of highly expected revenue the amount generated was very low as far below expectation. Considering the kind of business premises we have in the state. Examples: 1) Filling Stations (2) Private Schools (3) Business Premises (4) Commercial Banks (5) Companies (6) Private Hotels and others. Upon all the above mentioned and man y more that are not stated a tiny amount was generated by the revenue collection of B/Kebbi Zone for three (3) years 2018-2020 while B/Kebbi zone comprise of B/Kebbi, Kalgo, Bunza, Gwandu, Maiyama, Jega, Aliero. As you could see the details below:

1) Aliyu R/O	2018-2020	N 3,310,500.00
2) Aminu R/O	2018-2020	N 928,500.00
3) Bashar R/O	2018-2020	N 208,700.00
		<u>N4, 507,700.00</u>

The accounting officer has since been informed and his response is being awaited.

3.0.9 MINISTRY OF WORKS

3.1.0 NON ACCOUNTABILITY OF GENERAL AND CONTINGENCIES PROVISIONS THE SUM OF ₦21,386,297.00

During the Examination of financial records for the period under review, it was observed those contracts were awarded to various contractors for the construction of township roads. The sum of ₦7,686,297.00 and ₦13,700,000.00 was observed to have been paid out to the ministry as general and contingencies provision in the estimate, which bring the total sum to ₦21,386,297.00.

The maintenance of the full provision by the Ministry could not appear to be in order, this was because the provision was purposely made to be expended relatively with the contract activities, and to cater for unforeseen expenditure by the supervising engineer of the Ministry. This required expenditure incurred together with statement of the account being operated in respect of the fund. Effort to get the recorded expenditure of the sum in question proves abortive. The attention of the accounting officer was drawn on the abnormality. See below for details:-

CONTRACTOR	TYPE OF CONTRACT	GENERAL	CONTINGENCIES	TOTAL
ABMUSTA	CONSTRUCTION OF TOWNSHIP ROAD AT SABIYAL	9,300,000.00	3,854,275.00	13,154,275.00
ABMUSTA	CONSTRUCTION OF TOWNSHIP ROAD AT KASHIN ZAMA	4,400,000.00	3,831,022.90	8,231,022.90
				21,385,297.90

The accounting officer has been informed and his response is being awaited.

3.1.1 NON SUPPLY OF STORE ITEMS TO THE TUNE OF ₦1,165,999.10

During the Examination of store records for the period under review, it was observed from the records presented to me that some store items worth ₦1,165,999.10 were said to have been purchased.

But careful examination of the records revealed that the said items have not been supplied, this is because the items have not been captured in the appropriate store ledger, although they were reflected in the SRV. The accounting officer has been informed and his response is being awaited.

3.1.2 PAYMENT VOUCHERS RAISED AND PAID WITHOUT SUPPORTING DOCUMENT AMOUNTING TO ₦9,463,900.00

During the Examination of financial records for the period under review, it was observed that the payment voucher PV. No.005,007,008,011,012,013,016,017,019,020,012,024,025,026,028,029,030,032,034,035,036,044,045,046,047,049 and 050 were raised and paid without necessary supporting document amounting ₦9,463,900.00 contrary to Provision of the Financial regulations No. 603 The accounting officer has been informed and his response is being awaited.

3.1.3 MINISTRY OF ANIMAL HEALTH ,HUSBANDRY & FISHERIES

3.1.4 WRONG PLACEMENT OF SALARY AND GRADE LEVEL FOR THE PERIOD OF 1ST JANUARY 2019 TO 31ST DECEMBER 2020 :-

During the examination of the personnel files and salaries payroll for the period under review, it was observed that some officers were wrongly placed on salary grade levels amounted to ₦2,147,095.70. As the detailed below:-,

S/N	COMP NO	NAME	GL/ STEP	AMOUNT PAID	GL	AMOUNT PAYABLE	DIFF	TOTAL
1	205479	HABIBA LAWAL	07/1	45,591.80	06/1	30,686.70	14,905.60X14	208,678.40
2	008558	YAKUBU HUSSAINI	07/1	45,591.80	06/8	34,678.96	10,912.84X24	261,908.16
3	000869	ABUBAKAT ZAGGA LADAN	07/15	74,911.80	06/15	37,427.32	23,489.48X24	663,747.54
4	000080	ABDULRAMA ABDULAZIZI	08/1	70,178.24	06/10	42,911.17	27,267.07X24	654,409.68
5	002263	BASHAR USMAN	07/4	49,945.53	06/4	35,014.20	14,931.33X24	358,351.92
								2,147,095.70

The accounting officer has since been informed and his response is being awaited.

3.1.5 MINISTRY OF WATER RESOURCES

3.1.6 WRONG PLACEMENT OF SALARY AND GRADE LEVEL FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER 2019

During the examination of the personnel files and salaries payroll for the period under review, it was observed that some officers were wrongly placed on salary grade levels amounted to ₦231,440.50

A Critical examination of the officers' personnel emoluments and file revealed that the officer's were wrongly placed. As detailed below:-,

S/N	COMP NO	NAME	GL/ STEP	AMOUNT PAID	GL	AMOUNT PAYABLE	DIFF	TOTAL
1	000509	Abubakar Shekare	6/11	32,912.00	5/11	29,064.16	3,847.86x12	46,174.32
2	006895	Sadiq Garba	6/11	32,988.66	6/7	30,201.70	2,787.46x12	33,449.52
3	004407	Jabir Sa,ad	6/7	30,505.23	5/7	29,201.70	1,304.03x12	17,648.36
4	008105	Umar Garba Zauro	3/15	28,962.91	2/10	28,201.20	761.71x12	9,140.52
5	023498	Bello Katu	2/15	32,320.20	2/8	29,101.20	3,219.20x12	38,628.20
6	005473	Moh'd Faruk	3/15	29,566.20	2/10	28,102.20	1,464.00x12	17,568.20

7	008113	Umar Helema	3/15	28,962.11	2/8	28,102.20	860.71x12	10,328.52
8	003256	Garba Ibrahim	3/15	28,962.91	2/8	28,102.20	860.71x12	10,328.52
9	002570	Buhari Ubale	5/12	32,442.01	5/7	29,201.20	3,240.81	38,889.72
10	023478	Oh'd Ubale	3/15	29,041.61	2/8	28,101.20	94.41x12	11,284.92
								231,440.80

The accounting officer has since been informed and his response is being awaited.

3.1.7 PAYMENT OF SALARY TO OFFICERS DUE FOR RETIREMENT AMOUNTING TO N9,419,953.11:

During the examination of Salary records for the period under review, it was observed that some staff were due for retirement but their names continue to appear in the salary payroll amounting N9,419,953. As detailed below:-

S/NO	COMP NO	NAMES	DATE OF BIRTH	GL	AMT PAID	NO OF MONTH OVER PAID	AMOUNT OVER PAID
1	008738	Zaki Bagobiri	1960	7/7	37,277.05	24	894,649.2
2	002770	Dan Lambo Abubakar	1956	2/15	30,735.36	72	2,212,945.92
3	005162	Manu Bunza	1958	5/12	34,497.92	48	1,655,900.16
4	008113	Umaru Helema	1955	4/14	31,677.09	84	2,660,875.56
5	007310	Sani Umarun Bulu	10/3/59	5/15	35,459.23	33	1,170,154.59
6	002775	Dan Mande Garba	1960	4/15	34,392.82	24	824,437.68
						TOTAL	N9,419,953.11

The accounting officer has since been informed and his response is being awaited.

3.1.8 WRONG PLACEMENT OF SALARY GRADE LEVEL AND STEPS:

During the examination of Personnel emoluments on the salaries payroll for the period under review, It was observed that some staff were wrongly placed on salary grade levels and steps amounting to N329,054.04 As detailed below

S/NO	COMP. NO	NAMES	GRADE LEVEL PAID	AMT PAID	ORIGINAL GRADE LEVEL	AMT PAYABLE	DIFF.	NO OF MONTH OVER PAID	TOTAL
1	004407	Jabir Sa'ad	6/8	32,862.18	5/8	29,201.20	3,660.98	12	43,931.76
2	000509	Abubakar Sheraare	6/12	35,424.11	5/12	32,812.	2,512.11	12	30,145.32
3	008105	Umar Garba Zauro	3/15	30,925.59	3/15	28,201.20	2,224.31	12	32,692.65
4	006895	Sadiq Garba	6/12	35,424.11	6/8	31,988.66	3,435.45	12	41,225.4
5	005473	Moh'd Faruku	3/15	30,925.59	2/10	28,102.20	3,823.31	12	33,880.68
6	002570	Buhari Ubale	5/13	34,818.36	5/11	31,064.14	3,754.23	12	45,050.64
7	023498	Bello Katu	4/15	34,392.82	3/10	29,566.20	4,826.62	12	57,879.6
8	003256	Garba Ibrahim	3/15	39,925.50	2/10	28,102.20	2,3823.3	12	33,879.6
9	008113	Umaru Helema	3/15	28,962.91	2/8	28,102.20	860.71	12	10,328.52
								TOTAL	329,054.04

The accounting officer has since been informed and his response is being awaited.

3.1.9 DIRECTORATE OF PROTOCOLS

3.2.0 WRONG PLACEMENT OF SALARY AND GRADE LEVEL FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER 2020 :-

During the examination of the personnel l file and salaries payroll for the period under review, it was observed that some officers were wrongly placed on salary grade levels amounted to ~~N~~354,986.52

A Critical examination of the officer's personnel emoluments and file reveals that the following officers' were wrongly placed. As detailed below:-

S/N	COMP NO	NAMES	GL/S	AMT PAID	GL/S	AMT PAID	DIFF.	TOTAL
1	4748	Ladi Dabai	5/15	N23,157.99	5/10	31,319.60	1,838.37	23,000.00
2	1359	Ali Dabai Rawuta	14/10	69,674.05	14/9	62,268.52	6,405.53x12	76,866.36
3	1601	Aliyu Umar Badariya	4/15	32,187.10	4/8	29,471.63	3,103.47x12	37,241.64
4	8023	Umar Abdullahi Arg	7/13	37,471.74	7/9	34,254.81	3,216.93x12	38,603.16
5	8005	Umar Ubale	7/9	34,754.67	7/4	32,501.33	2,253.34x12	27,040.08
6	8109	Umar Haliru	4/15	32,187.10	4/10	30,065.16	2,121.94x12	25,463.28
7	8292	Usman Aattahiru Illo	6/14	30,837.03	3/14	28,948.90	2,987.13x12	22,657.56
8	0130	Abdullahi Adamu Arg.	4/14	31,936.06	3/14	28,948.90	2,987.16x12	35,845.92
9	3580	Hashimu Bala Zuru	4/14	31,936.06	3/14	28,948.90	2,987.16	35,845.92
10	7911	Umar Dodo Kalgo	7/14	31,729.06	3/14	28,948.90	2,780.16x12	33,361.92
								N354,986.52

The accounting officer has since been informed and his response is being awaited.

3.2.1 MINISTRY OF FINANCE

3.2.2 WRONG PAYMENT OF RESPONSIBILITY ALLOWANCE:

During the examination of Personnel Emolument on the salary payroll and officer personnel file of the Ministry for the period under review. It was observed that one (Amina Bala Kangiwa) have been receiving responsibility allowances which she is not entitled to, amounting to Six Hundred and Fifty Five Thousand One Hundred and Thirty One Naira Eighty Four Kobo (N655,131.84) from January 2020 to December 2021 and the officer concerned is issued with normal Audit queries. The accounting officer has since been informed and his response is being awaited.

3.2.3 NONE STOPPAGE OF SALARIES OF DECREASE AND RETIRED OFFICERS

During the examination of Personnel emoluments on the salary payroll for the year under review, It was observed that 2 officer's of the ministry were

reported death and process up to the issuance of death notification from the civil service commission, but up to the time of compiling this report the salaries is being paid in to their salary accounts .Thus resulted into a wrong payment of the sum of Four Hundred and Three Thousand Nine Hundred and Ninety Eight Naira Fifty Kobo (N403,998.50). As detailed below

S/NO	YEAR	COMP. NO	GL.	NAMES	AMT INVOLVED	NO OF MONTH	TOTAL
1	2020-2021	00245	12/5	Bello Moh'd Arg.	59,187.03	5	295,249.
2	2020-2021	005947	04/7	Muh'd Umaru Argungu	27,187.03	4	108,748.12
							N403,997.87

The accounting officer has since been informed and his response is being awaited

3.2.4 WRONG PAYMENT OF SALARY TO OFFICERS' WHO LEFT SERVICE:

During the examination of salary payroll and personnel files of the Ministry, It was observed that, some officers who left service as per retirement Notification dated 2/10/2020 – 2/ /2021 and 23/10/2021, but their monthly continue to appear to the payroll from November 2020 to December 2021, from April – 2021 December, 2021 Respectively. Thus resulted to an apparent wrong Payment of One Million Three Hundred Thirty Eight Thousand Hundred and Ninety Eight Naira Twenty Kobo (1,338,494.27). As detailed below:-

S/NO	YEAR	COMP, NO	GL	NAME	AMT PAID	NO OF MONTHS	TOTAL
1	2020-2021	002125	6/15	Bala Muhammed	33,595.54	14	470,337.56
2	2020-2021	005381	10/3	Muhammed Yusuf Jika	63,163.81	9	568,474.24
3	2020-2021	004838	16/8	Lawali Hassan Sauwa	149,841.21	2	299,682.42
						Total	N1,338,494.27

The accounting officer has since been informed and his response is being awaited.

3.2.5 MINISTRY OF ENVIRONMENT

3.2.6 WRONG PLACEMENT OF SALARY GRADE LEVEL AND STEPS AMOUNT TO N3,478,259.36

During the examination of personnel emoluments on the salary payroll and personnel files for the period under review, it was observed that, some officer's were wrongly placed in their salary grade levels and steps amounting to N3,478,257.36, . As detailed below:-

S/NO	NAMES	COMP NO	GL PAID	SALARYT	GL PAYABLE	SALARY	DIFF.	NO OF MONTH	AMT TO REFUND
1	AishaYahaya Lolo	010695	10/4	45,317.25	09/4	38,918.61	6,429.23	24	154,301.52
2	Arzika Sakaba	001873	08/2	32,314.70	07/2	29,445.61	2,877.56	24	68,858.16
3	Abdullahi Abubakar (SSO)	000446	7/6	32,212.08	3/6	28,334.47	3,877.06	24	93,061.44
4	Mahammed Usman B/k	005545	14/12	171,535,16	13/10	101,359.76	70,211.56	24	1,685,457.6
5	Muh'd Hussaini	006328	8/2	66,535.83	7/1	44,316.27	22,219.06	24	533,269.44
6	Atiku Abubakar Bako	001906	9/1	37,767.36	7/1	29,516.71	8,250.65	24	198,015.6
7	Tukur Batulle	007815	7/4	30,830.16	6/4	28,329.28	2,509.88	24	60,237.12
8	Ibrahim Muh;d Kumba	004141	7/1	44,316.27	6/1	30,559.96	13,756.31	24	330,151.44
9	Luka Madika	004845	10/1	45,265.76	3/2	28,478.05	14,787.71	24	354,905.04
								TOTAL	N3,478,257.36

The accounting officer has since been informed and his response is being awaited.

3.2.7 PAYMENT TO OFFICERS' DUE FOR RETIREMENT WORTH N8,229,293.68.

During the examination of salary payroll for the period under review, it was observed that some staff were due for retirement as per record found available in their personnel files. As detailed below

S/NO	COMP NO	NAMES	DATE OF FIST APPT	DATE OF BIRTH	GL	AMPT PAID	NO OF MONTHS	TOTAL	REMARK
1	000446	Abubakar Abdullahi	20/10/2003	10/3/1978	7/7	37,277.05	24	894,469.2	Retired
2	000855	Abubakar Wakali	1/6/1992	1967	2/15	30,735.36	24	737,648.64	Retired
3	001636	Almustapha Muazu	Not in the staff but in print out		4/12	31,065.66	24	745,575.84	Death
4	002472	Bello Sani Bunza	1/8/2001	25/11/1962	5/4	30,734.45	24	742,426.32	Retired
5	005969	Muhammed Aliyu	1/11/2006	1965	10/1	113,807.00	24	2,431,368.	Death
6	006221	Musa Ahmed	1/1/2001	1974	3/11	34,208.00	24	820,991.	Death
7	007607	Stephen Umaaar Dabai	26/3/2003	1970	2/15	30,735.36	24	737,648.64	Retired
8	006417	Mustapha Garba	1/5/2001	1975	8/7	54,957.71	24	1,318,985.71	Retired.
							TOTAL	N8,729,283.68	

The accounting officer has since been informed and his response is being awaited.

3..2.8 MINISTRY OF YOUTH AND SPORT

WRONG PLACEMENT OF SALARY GRADE LEVEL AND STEPS: -

During the examination of personnel files and on the salary payroll of the ministry for the period under review, it was observed that some officers' were wrongly placed on salary grade levels and steps instead of the correct

salary grade levels. Thus, resulted to an apparent overpayment of ₦515,466.36. As detailed below:-

S/N	COMP NO	NAMES	WRONG GL	AMOUNT	CORRECT GL	AMOUNT	DIFFERENCE	TOTAL
1	023486	Abdullahi Muhammed	5/14	35,138.79	4/10	31,014.21	4,124.58×12	49,494.96
2	005281	Martha Samson	6/11	35,033.63	3/5	31,130.35	3,903.28×12	46,839.36
3	002406	Bello Haruna	4/10	31,014.21	3/2	30,911.30	102.91×12	1,234.92
4	100816	Ibrahim Ide	7/8	38,116.95	3/5	31,130.35	6,986.6×12	83,839.2
5	000838	Bashar Umar B/Yauri	8/7	41,921.47	4/6	30,911.30	11,010.17×12	132,122.04
6	000865	Abubakar Yusuf	9/6	47,739.29	4/5	34,392.82	13,346.47×12	160,157.64
7	007328	Sanusi Adamu	4/15	34,392.82	¾	30,911.30	3,481.52×12	41,778.24
								₦515,466.36

The accounting officer has since been informed and his response is being awaited.

4.0.0 GENERAL RECOMMENDATION

1. Accounting officers are reminded to ensure that audit queries are answered timely to promote accountability which is the hallmark of good governance.
2. Ministries, departments and agencies should also ensure that they carry out monthly reconciliation of their overheads and capital expenditures with the Office of the Accountant General to eliminate the gap between the appropriated figure in the budget and that of actual at the treasuries.
3. All ministries, departments and agencies should ensure that reconciliation of bank statement is done on monthly basis in respect of their accounts and a copy should be sent to office of the Auditor General record purposes.
4. All ministries, departments and agencies should close their accounts at the end of financial the year and transfer all un-spent balances to the treasury.
5. All ministries, department and agencies should ensure the maintenance of all necessary books of accounts including the vote book (DVE) should be regularly updated.
6. Monthly bank reconciliation statements should be carried out and errors notice during such exercise should be thoroughly investigated.
7. Proper attention should be paid to properly document payment vouchers raised in accordance with their respective accounting economic codes.
8. All M.D.A.'s should operate and maintain a contract register and keep records of tender processes for my yearly examination and inspection.
9. Certified copies of all contract agreement must be forwarded to the office of the Auditor General by all ministries, departments and agencies.
10. Ministry of Finance should always appoint Board of Survey on time to carry out survey of cash and bank balances at various treasury cash

offices the exercise should be carried out in line with the existing financial Rules and Regulations.

11. All imprest holders are to retire their imprest on or before 31st December of each accounting year, special imprest must be retired within the period allowed, or immediately the reasons for which they were granted ceased to exist whichever is the earlier.

4.0.1 OTHER MATTERS

4.0.2 STAFF STRENGTH

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

4.0.3 TRAINING.

This office would very much appreciate programs put in place to meet with the current global challenges posed in the auditing profession. While the level of support generally received from the state government is highly appreciated, the level expected in line with current best practices in audit trend and practices is grossly inadequate. However, regular training and retraining of staff both within and outside the country especially in the field of computer base audit, risk assessment and E- learning solution would be of immense advantage in improving the capacity of staff and overall service delivery.

4.0.4 LOGISTIC

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

4.0.5 CONCLUSION

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

ACKNOWLEDGEMENT

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

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

I wish to specially thank His Excellency the Executive Governor of Kebbi State Sen. Abubakar Atiku Bagudu whose keen interest in the area of accountability and probity allowed the office of the Auditor General to carry out its constitutional responsibility without any interference. Let me also acknowledged the Accountant General, Ministry of Finance and his staff with whose cooperation we were able to achieve this milestone.

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



FARUK B RUFA'I (FCNA, CFA,FCFEN,FCCSA,ACCSA)

A.g Auditor General,
Kebbi State.

AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31stDecember 2021, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended).

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) as described in Notes 1 to 36. I have obtained information and explanation that, to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kebbi State for the year ended **December 31, 2021** and the transactions or the fiscal year ended on that date.

Special Opinion.

The state is eligible to receive performance-based grant financing from Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for results (SFTS P for R). The expenditure frameworks (and receipts) are detailed in **Notes 1-36** in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, **Notes 1-36** presents fairly, in all material respects, the expenditures incurred (and Funds received) **against the SFTAS program by the state for the year ended December 31, 2019 (2020, 2021 and 2022, as required) in accordance with IPSAS as described in Notes 1-36**



FARUK B RUFA'I (FCNA, CFA, FCFEN, FCCSA, ACCS)

Ag. Auditor General,
Kebbi State

Part TWO

Part II

1. RESPONSIBILITY FOR FINANCIAL STATEMENT.

2. NOTE'S TO THE ACCOUNTS:

Note's 1 –to- 36

- Note: 1 - Gross Statutory Allocation For The Year Ended 31/12/2021
- Note: 2 – Value Added Tax Receipts 2021
- Note: 3 –Internally Generated Revenue For The Year 2021
- Note: 4 - Detail of Exchange Gain 2021
- Note:5– Miscellaneous (Other FAAC Transfers)For The Year 2021
- Note: 6 – 25% Local Government Contribution2021
- Note: 7 – Excess Oil Revenue 2021
- Note 8 – Cash and Bank Balance 2021
- Note: 9 - Un-Earned Salary And Allowances 2021
- Note: 10– List of Un-retired Special Imprest As At 31st December 2021
- Note 11 Details of Personal cost 2021
- Note 12 Details of overhead cost 2021
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- Note 14 Grants and Subvention Over Head Cost (Board and Parastatals) 2021
- Note 15 Details of External loan Repayment 2021
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- Note 22 Schedule of Investment
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- Note 29 Local Govt. Contribution to Primary Health Care Under Roof 1
- Note 30 Bank Charges
- Note 31 Details of Capital Expenditure
- Note 32 Details of Consolidate Revenue Fund
- Note 33 Other Deduction from FAAC
- Note 34 Outstanding Contractual Liabilities
- Note 35 Detail Of Outstanding Gratuties,Pension Arrears And Death Benefit
- Note 36 COVID 19 Expenditure

RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice (GAAP).

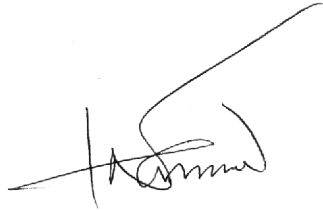
2. **As the Accountant General**, and the state's Accounting Officer for Receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of annual financial statements.

3. **To fulfil accounting and operating responsibilities,**

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

4. **Responsibility for integrity and objectivity of Financial**

Statements, Rest entirely with the government, efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31st December 2021 and its operation for the year ended.



Ibrahim Umar (FCNA, CITN ,FNFA)

Accountant General,
Kebbi State.

5.0.0

NOTE 1: Summary of Gross Statutory Allocation for the year 2021

MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE
	₦			₦	₦		₦
JANUARY	3,509,758,027.50	0.00	3,509,758,027.50	2,675,757,384.87	118,846,751.91	2,556,910,632.96	(834,000,642.63)
FEBRUARY	3,509,758,027.50	0.00	3,509,758,027.50	2,896,026,732.29	98,941,949.54	2,797,084,782.75	(613,731,295.21)
MARCH	3,509,758,027.50	0.00	3,509,758,027.50	2,561,882,823.90	167,057,002.47	2,394,825,821.43	(947,875,203.60)
APRIL	3,509,758,027.50	0.00	3,509,758,027.50	2,618,042,791.47	169,488,012.78	2,448,554,778.69	(891,715,236.03)
MAY	3,509,758,027.50	0.00	3,509,758,027.50	2,930,334,608.98	177,903,061.76	2,752,431,547.22	(579,423,418.52)
JUNE	3,509,758,027.50	0.00	3,509,758,027.50	2,479,291,561.36	165,749,207.18	2,313,542,354.18	(1,030,466,466.14)
JULY	3,509,758,027.50	0.00	3,509,758,027.50	3,977,559,010.42	514,707,133.10	3,462,851,877.32	467,800,982.92
AUGUST	3,509,758,027.50	0.00	3,509,758,027.50	4,223,037,977.70	521,321,835.81	3,701,716,141.89	713,279,950.20
SEPTEMBER	3,509,758,027.50	0.00	3,509,758,027.50	3,339,351,153.33	519,005,397.08	2,820,345,756.25	(170,406,874.17)
OCTOBER	3,509,758,027.50	0.00	3,509,758,027.50	3,898,257,493.82	544,501,588.32	3,353,755,905.50	388,499,466.32
NOVEMBER	3,509,758,027.50	0.00	3,509,758,027.50	2,912,039,788.41	497,736,687.82	2,414,303,100.59	(597,718,239.09)
DECEMBER	3,509,758,027.50	0.00	3,509,758,027.50	3,274,767,759.52	517,265,125.99	2,757,502,633.53	(234,990,267.98)
TOTAL	42,117,096,330.00	0.00	42,117,096,330.00	37,786,349,086.07	4,012,523,753.76	33,773,825,332.31	(4,330,747,243.93)

NOTE: 2 KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE YEAR 2021

MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	₦	₦	₦	₦	₦
JANUARY	1,380,308,928.25	0.00	1,380,308,928.25	1,700,764,455.56	320,455,527.31
FEBRUARY	1,380,308,928.25	0.00	1,380,308,928.25	1,541,189,062.29	160,880,134.04
MARCH	1,380,308,928.25	0.00	1,380,308,928.25	1,558,937,928.64	178,629,000.39
APRIL	1,380,308,928.25	0.00	1,380,308,928.25	1,779,791,876.45	399,482,948.20
MAY	1,380,308,928.25	0.00	1,380,308,928.25	1,760,163,881.51	379,854,953.26
JUNE	1,380,308,928.25	0.00	1,380,308,928.25	1,786,398,724.20	406,089,795.95
JULY	1,380,308,928.25	0.00	1,380,308,928.25	1,523,331,825.25	143,022,897.00
AUGUST	1,380,308,928.25	0.00	1,380,308,928.25	1,486,390,029.86	106,081,101.61
SEPTEMBER	1,380,308,928.25	0.00	1,380,308,928.25	1,767,590,490.10	387,281,561.85
OCTOBER	1,380,308,928.25	0.00	1,380,308,928.25	1,715,728,853.73	335,419,925.48
NOVEMBER	1,380,308,928.25	0.00	1,380,308,928.25	1,620,609,781.62	240,300,853.37
DECEMBER	1,380,308,928.25	0.00	1,380,308,928.25	1,975,170,973.81	594,862,045.56
TOTAL	16,563,707,139.00		16,563,707,139.00	20,216,067,883.02	3,652,360,744.02

- **NOTE: 3**
- **INTERNALLY GENERATED REVENUE FOR THE YEAR 2021**

MONTHS	TOTAL
JANUARY	1,376,824,415.53
FEBRUARY	417,406,941.11
MARCH	583,281,549.92
APRIL	537,825,283.37
MAY	1,798,720,662.94
JUNE	1,626,194,777.04
JULY	670,047,067.44
AUGUST	400,902,586.26
SEPTEMBER	443,218,637.95
OCTOBER	533,626,090.23
NOVEMBER	440,180,142.52
DECEMBER	1,028,811,307.94
TOTAL	9,857,039,462.25

NOTE: 4 DETAILS OF EXCHANGE DIFFERENCE/ GAIN

MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	₦	₦	₦	₦	₦
JANUARY	133,901,932.92	0.00	133,901,932.92	25,141,871.94	(108,760,060.98)
FEBRUARY	133,901,932.92	0.00	133,901,932.92		(133,901,932.92)
MARCH	133,901,932.92	0.00	133,901,932.92		(133,901,932.92)
APRIL	133,901,932.92	0.00	133,901,932.92	19,678,599.84	(114,223,333.08)
MAY	133,901,932.88	0.00	133,901,932.88	14,446,241.15	(119,455,691.73)
JUNE	133,901,932.92	0.00	133,901,932.92	11,038,394.41	(122,863,538.51)
JULY	133,901,932.92	0.00	133,901,932.92	24,478,506.50	(109,423,426.42)
AUGUST	133,901,932.92	0.00	133,901,932.92	15,651,130.31	(118,250,802.61)
SEPTEMBER	133,901,932.92	0.00	133,901,932.92	18,335,707.58	(115,566,225.34)
OCTOBER	133,901,932.92	0.00	133,901,932.92	19,762,398.72	(114,139,534.20)
NOVEMBER	133,901,932.92	0.00	133,901,932.92	20,544,132.02	(113,357,800.90)
DECEMBER	133,901,932.92	0.00	133,901,932.92	26,738,377.27	(107,163,555.65)
TOTAL	1,606,823,195.00	0.00	1,606,823,195.00	195,815,359.74	(1,411,007,835.26)

NOTE: 5 Miscellaneous (Other FAAC Transfers)

MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	₦	₦	₦	₦	₦	
MARCH	FOREIGN EXCHANGE	131,178,097.00	-	131,178,097.00		(131,178,097.00)
OCTOBER	NON OIL REVENUE	669,633,334.00	-	669,633,334.00	1,085,982,204.27	416,348,870.27
			-			-
TOTAL		800,811,431.00	-	800,811,431.00	1,085,982,204.27	285,170,773.27

- **NOTE: 6**
- **25% LOCAL GOVERNMENT CONTRIBUTION**

MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	₦	₦	₦	₦	₦
JANUARY	100,930,360.25	0.00	100,930,360.25	475,571,501.72	374,641,141.47
FEBRUARY	100,930,360.25	0.00	100,930,360.25	473,465,473.94	372,535,113.69
MARCH	100,930,360.25	0.00	100,930,360.25	550,122,801.32	449,192,441.07
APRIL	100,930,360.25	0.00	100,930,360.25	396,563,208.18	295,632,847.93
MAY	100,930,360.25	0.00	100,930,360.25	448,003,010.62	347,072,650.37
JUNE	100,930,360.25	0.00	100,930,360.25	505,629,459.51	404,699,099.26
JULY	100,930,360.25	0.00	100,930,360.25	422,399,583.88	321,469,223.63
AUGUST	100,930,360.25	0.00	100,930,360.25	698,871,229.11	597,940,868.86
SEPTEMBER	100,930,360.25	0.00	100,930,360.25	744,168,865.39	643,238,505.14
OCTOBER	100,930,360.25	0.00	100,930,360.25	581,104,286.80	480,173,926.55
NOVEMBER	100,930,360.25	0.00	100,930,360.25	712,413,536.36	611,483,176.11
DECEMBER	100,930,360.25	0.00	100,930,360.25	470,247,854.50	369,317,494.25
TOTAL	1,211,164,323.00		1,211,164,323.00	6,478,560,811.33	5,267,396,488.33

▪ **NOTE: 7 Excess Oil Revenue**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
2	FEBRUARY	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
3	MARCH	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
4	APRIL	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
5	MAY	85,948,678.62	0.00	85,948,678.62	0.00	(85,948,678.62)
6	JUNE	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
7	JULY	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
8	AUGUST	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
9	SEPTEMBER	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
10	OCTOBER	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
11	NOVEMBER	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
12	DECEMBER	85,948,678.58	0.00	85,948,678.58	0.00	(85,948,678.58)
	TOTAL	1,031,384,143.00	0.00	1,031,384,143.00	0.00	(1,031,384,143.00)

NOTE 8**CASH AND BANK BALANCE**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
		₦
1	G T B Main Account	35,652,591.54
2	UBA Infrastructure Account	345,818.64
3	UBA Main Account	13,703,035.00
4	UBA Budget Support Facility Account	999,661.00
5	UBA Paris Club Refund Account	31,189,412.04
6	UBA Treasury Single Account (TSA)	4,461,556,064.22
7	UBA CACS Account	894,617,589.73
8	UBA Bank Kebbi State Rural Infrastructure Development	1,000,000,000.00
9	Eco Bank (1) VAT Account	404,937,612.25
10	Eco Bank AGs Recovery Fund	19,215,742.54
11	Access Bank A. Gs Main Account	21,042.29
12	Access Bank ECA Backed Loan	29,697,950.98
13	Access Bank Kebbi State Infrastructure Development	1,000,000,000.00
14	Heritage Bank Main	204,167.65
15	Heritage Bank Feeding	363,553.31
16	Zenith Bank Salary	255,142,735.80
17	Zenith Bank Civilian Pension	2,926,698.90
18	Zenith Bank Salary Bail Out	19,034,521.89
19	Zenith Bank AADS	1,035,221,615.00
20	Zenith Bank Covid - 19 Committee Account	503,172,467.86
21	Zenith Bank Kebbi State Rural Infrastructure	7,920,309,864.75
22	Zenith Retention Deposit	18,634,956.70
23	Jaiz Bank A.Gs Main	1,124,857,460.92
24	Jaiz Bank A.Gs Main II	10,015,814.19
25	First Bank Kebbi State Rural Infrastructure	2,412,239,706.80
26	FBN A Gs Main Account	457,751,988.17
27	Fidelity Bank Kebbi State Acresal Account	500,000,000.00
28	Union Bank A Gs Gratuity Account	3,198,587,645.74
29	Keystone Bank Kebbi State Infrastructure Development	1,000,000,000.00
30	KBHS A. Gs Main Account	2,784,523.65
31	KBHS Sales of Govt Quarters	154,045,541.76
32	KBHS Housing Loan Acct	23,560,874.88
33	KBHS Car Loan Account	155,377,502.41
	TOTAL	26,686,168,160.61

▪ **NOTE: 10**

▪ **LIST OF UNRETIRED SPECIAL IMPREST AS AT 31ST DECEMBER, 2021**

S/NO	MINISTRIES/DEPARTMENT	AMOUNT
		₦
1	Ministry Of Information	296,249,871.00
2	Cabinet Office	485,838,828.00
3	Ministry of Commerce	869,000,000.00
4	Ministry Of Health	11,578,000.00
5	Ministry Of Land	193,436,000.00
6	Ministry Of Women Affairs	9,500,000.00
7	Ministry Of Environment	30,520,000.00
8	Ministry of Animal Husbandry	91,560,000.00
9	General Administration	4,964,000.00
10	Establishment Training and Pension	8,000,000.00
11	Ministry of Information Technology	7,800,000.00
	TOTAL	2,008,446,699.00

▪ **Note 11 DETAILS OF PERSONNEL COST**

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET	BUDGET		BUDGET	
		₦		₦	₦	₦	₦
011100100100	Government House	45,891,206.16	69,485,782.00	0.00	69,485,782.00	49,651,032.11	19,834,749.89
011100100200	Deputy Governor's Office	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
	Executive Office of the Governor						
011101700100	Cabinet Office	347,491,749.35	550,000,000.00	0.00	550,000,000.00	493,181,416.14	56,818,583.86
011101800100	Special Services Department	6,536,946.43	6,000,000.00	0.00	6,000,000.00	4,274,111.68	1,725,888.32
011101300100	Careers & General Administration	237,794,852.62	240,000,000.00	0.00	240,000,000.00	219,196,425.51	20,803,574.49
055100100100	Ministry for Local Gov't & Cheftancy Affairs	54,964,877.28	56,000,000.00	0.00	56,000,000.00	54,586,084.97	1,413,915.03
014000100200	Local Government Audit	41,839,679.92	42,211,889.00	0.00	42,211,889.00	39,855,925.89	2,355,963.11
012500500100	Establishment and Pension	220,606,001.81	242,000,000.00	0.00	242,000,000.00	224,382,772.53	17,617,227.47
025300100100	Ministry of Land and Housing	101,498,820.81	114,000,000.00	0.00	114,000,000.00	102,179,194.46	11,820,805.54
011111300100	Directorate Of Protocol	27,813,540.38	29,200,000.00	0.00	29,200,000.00	26,752,285.88	2,447,714.12
021500100100	Ministry of Agric & Natural Res	221,779,997.75	250,000,000.00	0.00	250,000,000.00	215,714,846.50	34,285,153.50
022200100100	Ministry of Commerce	82,999,306.67	85,437,350.00	0.00	85,437,350.00	81,588,466.64	3,848,883.36
051700100100	Ministry of Education	1,394,201,115.63	602,465,348.00	0.00	602,465,348.00	602,465,348.00	0.00
051900100100	Ministry of Higher Education	338,386,958.56	299,000,000.00	0.00	299,000,000.00	102,848,165.19	196,151,834.81
022000100100	Ministry of Finance	523,837,084.99	541,170,891.00	0.00	541,170,891.00	541,170,891.00	0.00
022000300100	Ministry of Budget & Economic Planning	23,903,819.61	24,500,000.00	0.00	24,500,000.00	24,500,000.00	0.00
022000700100	Accountant General's Office	0.00	0.00	0.00	0.00	0.00	0.00
052100100100	Ministry of Health	3,360,297,714.12	4,000,000,000.00	0.00	4,000,000,000.00	3,850,624,185.98	149,375,814.02
012300100100	Ministry of Information & Culture	100,988,330.60	112,000,000.00	0.00	112,000,000.00	103,369,640.59	8,630,359.41
051300100100	Ministry of Youth & Sports	57,128,637.79	63,857,951.00	0.00	63,857,951.00	55,846,527.27	8,011,423.73
032600100100	Ministry of Justice	54,119,577.30	62,000,000.00	0.00	62,000,000.00	53,860,757.33	8,139,242.67
023400100100	Ministry of Works & Transport	315,193,040.82	352,000,000.00	0.00	352,000,000.00	309,305,424.42	42,694,575.58
025200100100	Ministry of Water Resources	106,850,870.54	118,000,000.00	0.00	118,000,000.00	106,818,489.47	11,181,510.53
051400100100	Ministry of Women Affiars	61,953,778.02	64,000,000.00	0.00	64,000,000.00	57,364,374.45	6,635,625.55
	JUDICIARY:-						
032605100100	High Court of Justice	378,000,412.14	600,000,000.00	0.00	600,000,000.00	518,640,755.72	81,359,244.28
032605300100	Sharia Court	370,578,188.02	653,000,000.00	0.00	653,000,000.00	488,244,881.87	164,755,118.13
031801100100	Judicial Service Commission	56,714,221.01	80,000,000.00	0.00	80,000,000.00	67,289,519.41	12,710,480.59
053500100100	Ministry of Environment	126,198,217.34	152,430,000.00	0.00	152,430,000.00	150,755,835.07	1,674,164.93
011103700100	Local Gov't Service Commission	4,446,502.36	5,500,000.00	0.00	5,500,000.00	5,500,000.00	-
014000100100	Office of the State Auditor General	36,309,952.55	47,697,659.00	0.00	47,697,659.00	42,412,713.05	5,284,945.95
014700100100	Civil Service Commission	27,457,151.87	35,000,000.00	0.00	35,000,000.00	25,912,141.88	9,087,858.12
025000100100	Fiscal Responsibility Commission	0.00	0.00	0.00	0.00	0.00	0.00
021600100100	Ministry Animal Health Husbandry	462,890,308.13	632,947,778.00	0.00	632,947,778.00	632,947,778.00	0.00
011104000100	Ministry of Information and Communication Technology	0.00	0.00	0.00	0.00	0.00	0.00
023400200100	Office of the Surveyor General	0.00	0.00	0.00	0.00	0.00	0.00
	GRAND TOTAL	9,188,672,860.58	10,139,904,648.00		10,139,904,648.00	9,251,239,991.01	888,664,656.99

NOTE: 12

DETAILS OF OVERHEAD COST

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		ACTUAL	BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦	₦
011100100100	Government House	1,782,400,000.00	2,752,000,000.00	0.00	2,752,000,000.00	2,752,000,000.00	0.00
011100100200	Deputy Governor's Office	86,000,000.00	126,500,000.00	0.00	126,500,000.00	126,500,000.00	0.00
	Executive Office of the Governor						
011101700100	Cabinet Office	1,170,000,000.00	1,851,200,000.00	0.00	1,851,200,000.00	1,851,200,000.00	0.00
011101800100	Special Services Department	80,381,000.00	82,781,000.00	0.00	82,781,000.00	8,781,000.00	74,000,000.00
011101300100	Careers & General Administration	50,800,000.00	268,023,308.00	0.00	268,023,308.00	7,605,000.00	260,418,308.00
055100100100	Ministry for Local Gov't & Chieftancy	6,000,000.00	13,000,000.00	0.00	13,000,000.00	5,850,000.00	7,150,000.00
014000100200	Local Government Audit	1,905,000.00	1,910,000.00	0.00	1,910,000.00	1,755,000.00	155,000.00
012500500100	Establishment and Pension	17,817,000.00	78,530,000.00	0.00	78,530,000.00	41,653,646.00	36,876,354.00
025300100100	Ministry of Land and Housing	7,500,000.00	25,000,000.00	0.00	25,000,000.00	8,810,000.00	16,190,000.00
011111300100	Directorate Of Protocol	84,000,000.00	195,500,000.00	0.00	195,500,000.00	31,400,000.00	164,100,000.00
021500100100	Ministry of Agric & Natural Res	9,600,000.00	29,300,000.00	0.00	29,300,000.00	9,360,000.00	19,940,000.00
022200100100	Ministry of Commerce	62,800,000.00	292,000,000.00	0.00	292,000,000.00	23,595,000.00	268,405,000.00
051700100100	Ministry of Education	876,142,000.00	1,617,060,000.00	0.00	1,617,060,000.00	40,375,000.00	1,576,685,000.00
051900100100	Ministry of Higher Education	7,350,000.00	31,000,000.00	0.00	31,000,000.00	7,270,000.00	23,730,000.00
022000100100	Ministry of Finance	149,948,353.71	553,750,692.00	0.00	553,750,692.00	41,975,000.00	511,775,692.00
022000300100	Min. Budget & Economic Planning	20,959,999.96	45,700,000.00	0.00	45,700,000.00	45,700,000.00	0.00
022000700100	Accountant General's Office	11,600,000.00	390,000,000.00	0.00	390,000,000.00	44,086,000.00	345,914,000.00
052100100100	Ministry of Health	493,255,250.00	919,423,404.00	0.00	919,423,404.00	40,950,000.00	878,473,404.00
012300100100	Ministry of Information	12,570,000.00	56,600,000.00	0.00	56,600,000.00	21,888,000.00	34,712,000.00
051300100100	Ministry of Youth Empowerment	8,025,500.00	147,000,000.00	0.00	147,000,000.00	5,850,000.00	141,150,000.00
032600100100	Ministry of Justice	317,619,999.96	600,700,000.00	0.00	600,700,000.00	17,164,499.96	583,535,500.04
023400100100	Ministry of Works & Transport	9,600,000.00	25,300,000.00	0.00	25,300,000.00	9,360,000.00	15,940,000.00
025200100100	Ministry of Water Resources	1,695,000.00	7,385,000.00	0.00	7,385,000.00	6,385,000.00	1,000,000.00
051400100100	Ministry of Women Affairs	24,610,590.00	69,460,000.00	0.00	69,460,000.00	69,460,000.00	0.00
	JUDICIARY:-						
032605100100	High Court of Justice	115,100,000.00	886,024,000.00	0.00	886,024,000.00	141,869,000.00	744,155,000.00
032605300100	Sharia Court	140,780,000.00	664,500,000.00	0.00	664,500,000.00	85,585,500.00	578,914,500.00
031801100100	Judicial Service Commission	2,244,000.00	42,000,000.00	0.00	42,000,000.00	9,187,000.00	32,813,000.00
053500100100	Ministry of Environment	6,000,000.00	11,300,000.00	0.00	11,300,000.00	5,850,000.00	5,450,000.00
011103700100	Local Gov't Service Commission	12,000,000.00	12,000,000.00	0.00	12,000,000.00	11,700,000.00	300,000.00
014000100100	Office of the State Auditor General	6,000,000.00	25,250,000.00	0.00	25,250,000.00	5,850,000.00	19,400,000.00
014700100100	Civil Service Commission	12,000,000.00	13,350,000.00	0.00	13,350,000.00	11,700,000.00	1,650,000.00
025000100100	Fiscal Responsibility Commission	3,600,000.00	3,640,000.00	0.00	3,640,000.00	3,510,000.00	130,000.00
021600100100	Ministry of Animal Health	8,400,000.00	16,200,000.00	0.00	16,200,000.00	8,190,000.00	8,010,000.00
011104000100	Ministry of Information and Communication Technology	5,670,000.00	79,400,000.00	0.00	79,400,000.00	16,220,000.00	63,180,000.00
023400200100	Office of the Surveyor General	0.00	0.00	0.00	11,300,000.00	0.00	0.00
	GRAND TOTAL	5,613,373,693.63	11,944,087,404.00		11,944,087,404.00	5,521,634,645.96	6,422,452,758.04

NOTE: 13

DETAILS OF PERSONNEL COST (BOARD & PARASTATALS)							
HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			BUDGET	BUDGET			
CODES		₦	₦	₦	₦	₦	₦
025305300100	Kebbi Urban Development Authority	141,756,072.97	170,874,000.00	0.00	170,874,000.00	152,295,435.92	18,578,564.08
012300400100	Kebbi Radio	124,009,646.56	133,721,286.00	0.00	133,721,286.00	125,084,340.47	8,636,945.53
051701900100	College of Education Argungu	430,492,645.00	443,000,000.00	0.00	443,000,000.00	443,000,000.00	0.00
051701800100	Polytechnic Dakin Gari	350,861,772.00	450,000,000.00	0.00	450,000,000.00	350,480,236.00	99,519,764.00
051705600100	Scholarship Board	6,308,455.29	7,200,000.00	0.00	7,200,000.00	6,245,276.18	954,723.82
011103800100	Pilgrims Welfare Agency	14,652,155.86	16,027,624.00	0.00	16,027,624.00	15,421,359.55	606,264.45
011102700100	N Y S C	0.00	0.00	0.00	0.00	0.00	0.00
023100300100	Rural Electricity Board	32,877,006.41	35,000,000.00	0.00	35,000,000.00	29,594,374.09	5,405,625.91
025210200100	Water Board	153,597,566.65	155,000,000.00	0.00	155,000,000.00	148,646,368.91	6,353,631.09
022008001100	Board of Internal Revenue	70,491,023.77	78,725,069.00	0.00	78,725,069.00	68,840,352.76	9,884,716.24
021502100100	College of Agriculture Zuru	680,054,156.00	0.00	0.00	0.00	0.00	0.00
051703100100	Usman Danfodio University Sokoto	9,000,000.00	0.00	0.00	0.00	0.00	0.00
032600200100	Law Reform Commission	6,728,748.84	7,700,000.00	0.00	7,700,000.00	7,700,000.00	0.00
021210200100	Kebbi Agric Development Authority(KARDA)	364,941,598.67	390,000,000.00	0.00	390,000,000.00	339,440,044.63	50,559,955.37
012300200100	History Beruau	0.00	0.00	0.00	0.00	0.00	0.00
051701000100	Agency For Adult & NonFormal Education	24,990,943.64	30,623,670.00	0.00	30,623,670.00	22,258,351.12	8,365,318.88
051700800100	Library Board	37,822,276.45	54,000,000.00	0.00	54,000,000.00	41,158,429.72	12,841,570.28
	LIASON OFFICES:-	0.00	0.00	0.00	0.00	0.00	0.00
011102100100	Liason Office Abuja	4,800,395.40	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00
011102900100	Liason Office Lagos	0.00	0.00	0.00	0.00	0.00	0.00
011102200100	Liason Office Kaduna	3,770,520.36	5,000,000.00	0.00	5,000,000.00	3,869,689.10	1,130,310.90
011102300100	Liason Office Sokoto	730,969.11	2,600,000.00	0.00	2,600,000.00	740,559.79	1,859,440.21
052102600100	Sir Yahaya Memorial Hospital	548,649,068.02	700,000,000.00	0.00	700,000,000.00	556,043,890.28	143,956,109.72
051702600100	Arabic & Islamic Education Board (AIEB)	409,710,699.99	450,000,000.00	0.00	450,000,000.00	409,763,157.51	40,236,842.49
025301000100	State Housing Corporation	10,023,504.53	11,025,000.00	0.00	11,025,000.00	9,142,007.50	1,882,992.50
051705700100	Secondary Schools Management Board (SSMB)	1,677,007,168.33	2,123,520,028.00	0.00	2,123,520,028.00	1,878,279,220.77	245,240,807.23
051702800100	College of Preliminary Studies Yauri	243,576,707.00	275,000,000.00	0.00	275,000,000.00	275,000,000.00	0.00
012300300100	Kebbi Television (KBTv)	110,347,896.13	121,000,000.00	0.00	121,000,000.00	110,895,516.85	10,104,483.15
025305600100	State Manpower Committee	0.00	0.00	0.00	0.00	0.00	0.00
011102400100	Islamic Preaching Board	3,398,486.64	3,500,000.00	0.00	3,500,000.00	3,443,661.55	56,338.45
025210300100	RUWATSAN	4,030,426.08	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00
052110600100	School of Health Technology Jega	166,812,836.80	175,000,000.00	0.00	175,000,000.00	175,000,000.00	0.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	11,439,829.48	13,000,000.00	0.00	13,000,000.00	11,524,994.27	1,475,005.73
011103600100	Pri.Sch Staff Pension Board	2,302,998.36	3,852,096.00	0.00	3,852,096.00	2,601,351.16	1,250,744.84
052110500100	Community Direct Treatment/Review	0.00	0.00	0.00	0.00	0.00	0.00
011103500100	Local Government Pension Board	2,240,299.44	2,500,000.00	0.00	2,500,000.00	2,274,811.94	225,188.06
022205200100	Tourism Board	30,164,504.10	30,500,000.00	0.00	30,500,000.00	30,500,000.00	0.00
021510900100	Forestry 11 Project	15,294,448.51	17,000,000.00	0.00	17,000,000.00	13,906,805.46	3,093,194.54
014800100100	State Independent Electoral Com. (INEC)	3,626,427.84	3,800,000.00	0.00	3,800,000.00	3,365,529.59	434,470.41
022205300100	Birnin Kebbi Central Market	37,426,085.87	45,000,000.00	0.00	45,000,000.00	38,984,698.35	6,015,301.65
021511000100	KASCOM	0.00	0.00	0.00	0.00	0.00	0.00
052110400100	School of Nursing and Midwifery	156,872,928.95	190,000,000.00	0.00	190,000,000.00	177,687,248.91	12,312,751.09
011102500100	Religious Affairs	35,880,000.00	0.00	0.00	0.00	0.00	0.00
025305001100	Project Financial Magt Unit (PFMU)	4,386,196.12	4,386,198.00	0.00	4,386,198.00	4,428,956.00	(42,758.00)

011100800100	Kebbi State Emergency Management Agency (SEMA)	0.00	0.00	0.00	0.00	0.00	0.00
051400200100	Social Security Welfare Fund	0.00	0.00	0.00	0.00	0.00	0.00
051700300100	State Universal Basic Education (SUBEB)	1,889,655,164.74	2,046,000,000.00	0.00	2,046,000,000.00	1,398,730,235.78	647,269,764.22
051702700100	Abdullahi Fodio Islamic Center	67,119,237.98	71,000,000.00	0.00	71,000,000.00	61,940,730.17	9,059,269.83
051702100100	Kebbi State University Aliero	1,342,066,428.00	2,456,000,000.00	0.00	2,456,000,000.00	1,834,014,497.04	621,985,502.96
052100300100	Primary Health Care Development Agency	0.00	0.00	0.00	0.00	0.00	0.00
011103300100	State Agency for Control of AIDs/HIV	0.00	0.00	0.00	0.00	0.00	0.00
011101000100	Due Process	0.00	0.00	0.00	0.00	0.00	0.00
011102100900	Kebbi State Contributory Pension Board	0.00	0.00	0.00	0.00	0.00	0.00
055100200100	Council of Chiefs	0.00	2,600,000.00	0.00	2,600,000.00		2,600,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	52,466,945.67	53,000,000.00	0.00	53,000,000.00	53,000,000.00	0.00
022000400100	KBS Bureau of Statistics	0.00	0.00	0.00	0.00	0.00	0.00
052110700100	Community and Social Development Project (CSDP)	0.00	0.00	0.00	0.00	0.00	0.00
022000500100	Micro Finance Banks Operation	0.00	0.00	0.00	0.00	0.00	0.00
011200300100	House of Assembly	352,426,938.57	534,872,934.00	0.00	534,872,934.00	349,157,796.52	185,715,137.48
011200400100	House of Assembly Service Commission	24,016,805.64	4,975,383.00	0.00	4,975,383.00	1,918,085.52	3,057,297.48
022000600100	Youth Empowerment Social Support Operation (YESSO)	0.00	0.00	0.00	0.00	0.00	0.00
052110300100	Kebbi State Health System Dev. Proj. II	4,358,119.80	0.00	0.00	0.00	0.00	0.00
052110700100	Kebbi State Medical Centre Kalgo		50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00
	Kebbi State Tsangaya Almajiri School	73,300,677.65	0.00	0.00	0.00	61,565,942.17	(61,565,942.17)
	Kebbi State Development Fund	2,301,004.95	0.00	0.00	0.00	0.00	0.00
051701200100	School of Handicap		0.00	0.00	0.00	0.00	0.00
021510300100	RAMP		0.00	0.00	0.00	0.00	0.00
052110800100	KECHEMA		0.00	0.00	0.00	0.00	0.00
011102800100	NCWs		0.00	0.00	0.00	0.00	0.00
011104000100	SDGs		0.00	0.00	0.00	0.00	0.00
	GRAND TOTAL	9,738,787,788.17	11,373,503,288.00	0.00	11,373,503,288.00	9,224,443,955.58	2,149,059,332.42

NOTE: 14

GRANT AND SUBVENTION OVERHEAD COST (BOARD & PARASTATALS)

HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	₦
025305300100	Kebbi Urban Development Authority	13,050,000.00	13,785,000.00	0.00	13,785,000.00	11,700,000.00	2,085,000.00
012300400100	Kebbi Radio	4,800,000.00	8,300,000.00	0.00	8,300,000.00	4,680,000.00	3,620,000.00
051701900100	College of Education Argungu	24,000,000.00	70,000,000.00	0.00	70,000,000.00	23,400,000.00	46,600,000.00
051701800100	Polytechnic Dakingari	24,000,000.00	41,500,000.00	0.00	41,500,000.00	23,400,000.00	18,100,000.00
051705600100	Scholarship Board	3,000,000.00	4,250,000.00	0.00	4,250,000.00	2,925,000.00	1,325,000.00
011103800100	Pilgrims Welfare Agency	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,510,000.00	290,000.00
	Hospital Management	139,200,000.00	180,000,000.00	0.00	180,000,000.00	135,720,000.00	44,280,000.00
011102700100	National Youth Service Corps (N Y S C)	600,000.00	600,000.00	0.00	0.00	585,000.00	(585,000.00)
023100300100	Rural Electricity Board (REB)	3,600,000.00	3,818,000.00	0.00	3,818,000.00	3,600,000.00	218,000.00
025210200100	Water Board	0.00	176,300,000.00	0.00	176,300,000.00	0.00	176,300,000.00
022008001100	Board of Internal Revenue (BIR)	159,300,000.00	218,500,000.00	0.00	218,500,000.00	193,230,111.33	25,269,888.67
021502100100	College of Agriculture Zuru	12,000,000.00	0.00	0.00	0.00	0.00	0.00
051703100100	Usman Danfodio University Sokoto	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
032600200100	Law Reform Commission	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,340,000.00	60,000.00
021210200100	Kebbi Agric Development Authority (KARDA)	4,800,000.00	4,900,000.00	0.00	4,900,000.00	4,680,000.00	220,000.00
012300200100	History Beruau	0.00	3,600,000.00	0.00	3,600,000.00	0.00	3,600,000.00
051701000100	Agency For Adult & NonFormal Education	1,800,000.00	1,940,000.00	0.00	1,940,000.00	1,755,000.00	185,000.00
051700800100	State Library Board	6,000,000.00	7,500,000.00	0.00	7,500,000.00	5,850,000.00	1,650,000.00
	LIASON OFFICES:-						
011102100100	Liason Office Abuja	12,400,000.00	12,400,000.00	0.00	12,400,000.00	12,400,000.00	0.00
011102900100	Liason Office Lagos	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,755,000.00	245,000.00
011102200100	Liason Office Kaduna	3,600,000.00	3,700,000.00	0.00	3,700,000.00	3,510,000.00	190,000.00
011102300100	Liason Office Sokoto	1,800,000.00	2,050,000.00	0.00	2,050,000.00	1,755,000.00	295,000.00
052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	72,000,000.00	0.00	72,000,000.00	36,000,000.00	36,000,000.00
051702600100	Arabic & Islamic Education Board (AIEB)	15,900,000.00	22,450,000.00	0.00	22,450,000.00	12,765,000.00	9,685,000.00
025301000100	State Housing Corporation	1,800,000.00	3,300,000.00	0.00	3,300,000.00	1,755,000.00	1,545,000.00
051705700100	Secndry Schools Management Board (SSMB)	140,350,000.00	192,260,000.00	0.00	192,260,000.00	184,020,000.00	8,240,000.00
051702800100	College of Preliminary Studies Yauri	12,000,000.00	42,100,000.00	0.00	42,100,000.00	25,113,800.00	16,986,200.00
012300300100	Kebbi Television (KBTv)	6,600,000.00	14,210,000.00	0.00	14,210,000.00	10,762,000.00	3,448,000.00
025305600100	State Manpower Committee	360,000.00	360,000.00	0.00	360,000.00	351,000.00	9,000.00
011102400100	Islamic Preaching Board	1,200,000.00	1,300,000.00	0.00	1,300,000.00	1,170,000.00	130,000.00
025210300100	RUWATSAN	1,440,000.00	3,300,000.00	0.00	3,300,000.00	1,404,000.00	1,896,000.00
052110600100	School of Health Technology Jega	18,000,000.00	25,500,000.00	0.00	25,500,000.00	17,550,000.00	7,950,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,200,000.00	0.00	3,200,000.00	2,400,000.00	800,000.00
011103600100	Primary School Staff Pension Board	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,340,000.00	1,160,000.00
052110500100	Community Direct Treatment/Review	0.00	0.00	0.00	0.00	0.00	0.00
011103500100	Local Government Pension Board	2,050,000.00	2,050,000.00	0.00	2,050,000.00	2,050,000.00	0.00
022205200100	Tourism Board	1,800,000.00	1,850,000.00	0.00	1,850,000.00	1,755,000.00	95,000.00
021510900100	Forestry 11 Project	2,400,000.00	2,740,000.00	0.00	2,740,000.00	2,740,000.00	0.00
014800100100	State Electoral Commission (INEC)	6,000,000.00	6,200,000.00	0.00	6,200,000.00	5,850,000.00	350,000.00

022205300100	Birnin Kebbi Central Market	4,800,000.00	11,500,000.00	0.00	11,500,000.00	5,300,000.00	6,200,000.00
021511000100	KASCOM	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,510,000.00	90,000.00
052110400100	School of Nursing and Midwifery	17,992,640.00	20,400,000.00	0.00	20,400,000.00	17,550,000.00	2,850,000.00
011102500100	Religious Affairs	67,200,000.00	67,400,000.00	0.00	67,400,000.00	32,525,000.00	34,875,000.00
025305001100	Project Financial Magt Unit (PFMU)	4,200,000.00	4,200,000.00	0.00	4,200,000.00	4,095,000.00	105,000.00
011100800100	Kebbi State Emergency Management Agency (SEMA)	1,270,000.00	14,700,000.00	0.00	14,700,000.00	14,700,000.00	0.00
051400200100	Social Security Welfare Fund		3,600,000.00	0.00	3,600,000.00	3,567,000.00	33,000.00
051700300100	State Universal Basic Education Board (SUBEB)	81,400,000.00	120,000,000.00	0.00	120,000,000.00	110,310,000.00	9,690,000.00
051702700100	Abdullahi Fodio Islamic Center	6,000,000.00	6,350,000.00	0.00	6,350,000.00	5,850,000.00	500,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	310,120,000.00	0.00	310,120,000.00	58,500,000.00	251,620,000.00
052100300100	Primary Health Care Development Agency	24,000,000.00	25,500,000.00	0.00	25,500,000.00	23,900,000.00	1,600,000.00
011103300100	State Agency for Control of AIDS/HIV	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
011101000100	Due Process	0.00	18,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00
011102100900	Kebbi State Contributory Pension Board	0.00	9,500,000.00	0.00	9,500,000.00	5,850,000.00	3,650,000.00
055100200100	Council of Chiefs	2,149,560.00	2,200,000.00	0.00	2,200,000.00	2,095,821.00	104,179.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	60,000,000.00	249,500,000.00	0.00	249,500,000.00	58,500,000.00	191,000,000.00
022000400100	Kebbi State Bureau of Statistics	0.00	0.00	0.00	0.00	0.00	0.00
052110700100	Community and Social Development Project (CSDP)	0.00	0.00	0.00	0.00	0.00	0.00
022000500100	Micro Finance Banks Operation	0.00	8,700,000.00	0.00	8,700,000.00		8,700,000.00
011200300100	House of Assembly	432,035,000.00	2,603,530,779.00	0.00	2,603,530,779.00	1,560,109,952.00	1,043,420,827.00
011200400100	House of Assembly Service Commission	3,600,000.00	32,000,000.00	0.00	32,000,000.00	6,600,000.00	25,400,000.00
022000600100	Youth Empowerment Social Support Operation (YESSO)	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
052110300100	Kebbi State Health System Dev. Proj. II	1,200,000.00	2,400,000.00	0.00	2,400,000.00	1,170,000.00	1,230,000.00
052110700100	Kebbi Medical Center Kalgo	37,800,000.00	48,000,000.00	0.00	48,000,000.00	45,542,004.00	2,457,996.00
051701200100	School of Handicap	2,400,000.00	2,600,000.00	0.00	2,600,000.00	2,340,000.00	260,000.00
021510300100	RAMP	0.00	3,280,000.00	0.00	3,280,000.00	0.00	3,280,000.00
052110800100	KECHEMA	0.00	51,400,000.00	0.00	51,400,000.00	0.00	51,400,000.00
011102800100	NCWs	600,000.00	600,000.00	0.00	600,000.00	450,000.00	150,000.00
011104000100	SUSTAINABLE DEVELOPMENT FUND (SDG's)	0.00	6,000,000.00	0.00	6,000,000.00	5,850,000.00	150,000.00
	Miscellaneous	300,000.00	0.00	0.00	0.00	0.00	0.00
	Kebbi State Tsangaya Almajiri School	0.00	0.00	0.00	0.00	0.00	0.00
	Kebbi State Development Fund	0.00	0.00	0.00	0.00	0.00	0.00
	GRAND TOTAL	1,482,497,200.00	4,804,743,779.00	0.00	4,804,143,779.00	2,713,135,688.33	2,091,008,090.67

NOTE 15**DETAILS OF EXTERNAL LOAN
REPAYMENT**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
					₦	₦
1	JANUARY	33,333,333.33	0.00	33,333,333.33	80,742,388.76	(47,409,055.43)
2	FEBRUARY	33,333,333.37	0.00	33,333,333.37	60,837,586.39	(27,504,253.02)
3	MARCH	33,333,333.33	0.00	33,333,333.33	60,837,586.39	(27,504,253.06)
4	APRIL	33,333,333.33	0.00	33,333,333.33	60,837,586.39	(27,504,253.06)
5	MAY	33,333,333.33	0.00	33,333,333.33	60,837,586.39	(27,504,253.06)
6	JUNE	33,333,333.33	0.00	33,333,333.33	60,837,586.39	(27,504,253.06)
7	JULY	33,333,333.33	0.00	33,333,333.33	60,837,586.39	(27,504,253.06)
8	AUGUST	33,333,333.33	0.00	33,333,333.33	60,837,586.39	(27,504,253.06)
9	SEPTEMBER	33,333,333.33	0.00	33,333,333.33	82,333,068.08	(48,999,734.75)
10	OCTOBER	33,333,333.33	0.00	33,333,333.33	82,333,068.08	(48,999,734.75)
11	NOVEMBER	33,333,333.33	0.00	33,333,333.33	82,333,068.08	(48,999,734.75)
12	DECEMBER	33,333,333.33	0.00	33,333,333.33	82,333,068.08	(48,999,734.75)
	TOTAL	400,000,000.00	0.00	400,000,000.00	835,937,765.81	(435,937,765.81)

NOTE 16:**DETAILS OF ADVANCES (MIN. OF FIN. INCOP)**

S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		N
1	Housing Scheme Kalgo Quarters	110,505,000.00
2	KB Housing Scheme 2nd Aliero Quarters	113,754,371.42
3	Housing Loan Cash Granted	1,411,949.30
4	Car Loan	49,452,980.59
	TOTAL	275,124,301.31

NOTE: 17**DETAILS OF INTERNAL LOANS REPAYMENT**

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDE D BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	₦
1	JANUARY	264,239,440.81	191,948,739.75	0.00	191,948,739.75	37,327,563.56	154,621,176.19
2	FEBRUARY	264,239,440.81	191,948,739.75	0.00	191,948,739.75	37,327,563.56	154,621,176.19
3	MARCH	264,239,440.81	191,948,739.75	0.00	191,948,739.75	37,327,563.56	154,621,176.19
4	APRIL	264,239,440.81	191,948,739.75	0.00	191,948,739.75	37,327,563.56	154,621,176.19
5	MAY	264,239,440.81	191,948,739.75	0.00	191,948,739.75	37,327,563.56	154,621,176.19
6	JUNE	147,889,672.37	191,948,739.75	0.00	191,948,739.75	37,327,563.56	154,621,176.19
7	JULY	147,889,672.37	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)
8	AUGUST	110,562,108.81	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)
9	SEPTEMBER	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)
10	OCTOBER	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)
11	NOVEMBER	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)
12	DECEMBER	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)
	TOTAL	1,876,848,911.84	2,303,384,877.00	0.00	2,303,384,877.00	2,299,443,461.22	3,941,415.78

NOTE 18 A**DIVIDENDS RECEIVED FROM COMPANIES FOR THE YEAR 2021**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	1/2/2021	PZ CUSSION	67,382.73
2	24/03/2021	APR UNITED CAPITAL	242,824.68
3	24/03/2021	NESTLE 69	243,000.00
4	24/03/2021	NESTLE 70	135,000.00
5	24/03/2021	NESTLE 70	202,500.00
6	26/03/2021	AFRICA PRODENTIAL	43,361.55
7	26/03/2021	AFRILAND	4,769.73
8	1/4/2021	UBA BANK	841,680.00
9	12/4/2021	GT BANK	3,451,722.66
10	13/04/2021	ARDOVA	3,611.86
11	13/04/2021	ARDOVA	17,729.28
12	13/04/2021	ARDOVA	202,655.52
13	21/04/2021	FCMB GROUP PLC	57,802.68
14	30/04/2021	FEDELITY BANK	520,713.47
15	30/04/2021	FEDELITY BANK	831,600.00
16	30/04/2021	FEDELITY BANK	93,064.55
17	30/04/2021	UNION BANK	224,219.92
18	21/05/2021	FDN/GRDS	229,500.00
19	25/05/2021	LARFAGE AFRICA PLC	2,195,092.00
20	27/05/2021	DANGOTE CEMENT	160.00
21	27/05/2021	DANGOTE CEMENT	492,800.00
22	23/06/2021	JAIZ BANK	202,500.00
23	23/06/2021	JAIZ BANK	6,750,000.00
24	23/06/2021	GRDS NFNF	191,700.00
25	1/7/2021	UAC PROPERTIES	34,064.28
26	12/7/2021	UAC	989,031.60
27	2/10/2021	UBA BANK	46,800.00
28	12/10/2021	DATAMAX REDISTRA	383,524.74
29	5/12/2021	CONOIL	770.85
		TOTAL	18,699,582.10

NOTE 19**INTERNAL LOANS PAYABLES**

S/NO	LOAN DETAILS	AMOUNT
1	Excess Crude Account Backed Loan (ECA)	8,989,365,616.15
2	Kebbi Home Saving & Loan	987,628,883.62
3	Budget Support Facility	17,399,514,405.25
4	Salary Bailout	6,386,884,882.79
6	Accelerated Agricultural Credit Scheme (AADS)	391,658,769.78
	TOTAL	34,155,052,557.59

NOTE 20.**DETAILS OF INTERNAL
LOANS RECEIVED**

S/NO	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
					₦	₦
1	CBN/UBA Commercial Agricultural Loan	0.00	0.00	0.00	0.00	0.00
2	CBN/AADS/ Intervention	0.00	0.00	0.00	0.00	0.00
3	CBN Personnel Salary Loan	0.00	0.00	0.00	0.00	0.00
4	Bridge Financing	0.00	0.00	0.00	3,007,180,457.14	
5	CBN Medium-Small-Medium Enterprises Development Programme (MSMETD)	0.00	0.00	0.00	0.00	0.00
6	Commercial Bank Loan for Solid Miniral Sector	0.00	0.00	0.00	0.00	0.00
7	Bank Loan for Hotels Rehabilitation	0.00	0.00	0.00	0.00	0.00
8	BOI Real Sector Funds	0.00	0.00	0.00	0.00	0.00
9	CARES Programe	3,900,000,000.00	0.00	3,900,000,000.00	0.00	0.00
10	Family Home Fund Housing Loans	5,000,000,000.00	0.00	5,000,000,000.00	0.00	0.00
	TOTAL	8,900,000,000.00	0.00	8,900,000,000.00	3,007,180,457.14	5,892,819,542.86

NOTE 21. SCHEDULE OF TOTAL REVENUE COLLECTION BY MINISTRIES /MDAS

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
022000800100	Board of Internal Revenue	6,527,235,432.54	9,124,900,000.00	8,012,033,015.00	7,190,262,825.28	(2,597,664,567.46)
031801100100	Judiciary	8,888,621.00	4,414,000.00	3,824,000.00	11,137,256.00	4,474,621.00
021500100100	Ministry of Agriculture	12,960,170.00	5,613,943,573.00	1,649,196,474.00	3,283,225.00	(5,600,983,403.00)
023400100100	Ministry of Works	2,034,665.75	27,700,000.00	17,003,428.00	3,464,215.79	(25,665,334.25)
052100100100	Ministry of Health	632,000.00	2,518,999.00	3,338,999.00	704,500.00	(1,886,999.00)
022000100100	Ministry of Finance	69,549,328.06	88,878,814.00	30,928,814.00	64,718,371.30	(19,329,485.94)
032600100100	Ministry of Justice	1,074,337.58	100,000,000.00	100,000,000.00	3,163,863.61	(98,925,662.42)
051700100100	Ministry of Education	14,356,209.73	14,500,000.00	14,000,000.00	22,060,328.05	(143,790.27)
025300100100	Ministry of Land & Housing	47,843,916.48	82,900,000.00	36,850,000.00	57,947,952.74	(35,056,083.52)
	Ministry of Information					-
051300100100	Ministry of Youth & Sports					
053500100100	Ministry of Environment	1,235,000.00	4,180,000.00	56,030,000.00	3,354,700.00	(2,945,000.00)
022200100100	Ministry of Commerce	2,620,900.00	26,950,000.00	11,041,600.00	2,553,910.00	(24,329,100.00)
	Cabinet Office					
025200200100	Water Board	146,258,144.84	338,755,577.00	139,416,656.00	131,703,448.43	(192,497,432.16)
	KARDA					
	KASCOM	136,000,000.00			250,000,000.00	136,000,000.00
012300400100	Kebbi Radio	7,287,795.70	7,000,000.00	6,000,000.00	3,209,529.75	287,795.70
012300300100	Kebbi Television	577,200.00	3,030,000.00	3,030,000.00	2,308,000.00	(2,452,800.00)
025301000100	Housing Corporation	1,000,000.00	306,850,000.00	36,850,000.00	90,000.00	(305,850,000.00)
022205300100	B/Kebbi Central Market	5,709,690.00	21,000,000.00	7,000,000.00	3,284,515.00	(15,290,310.00)
051702100100	State University Aliero	4,375,179.00	56,687,636.00	51,874,682.00	5,400,000.00	(52,312,457.00)
	Civil Service Commission					
052110600100	School of Health Tech Jega	4,407,200.00	6,500,000.00	5,500,000.00	10,602,150.00	(2,092,800.00)
051701900100	College of Education Argungu	142,260,971.98	217,390,064.00	87,390,064.00	38,369,900.00	(75,129,092.02)
051702800100	College of Basic Studies Yauri	22,762,595.00	2,970,000.00	2,750,000.00	625,186.00	19,792,595.00
	College of	8,979,701.81	3,600,000.00	3,200,000.00	24,000.00	5,379,701.81

'021502100100	Agriculture Zuru					
021510900100	Forestry 11 project	506,700.00	140,000.00	2,000,000.00		366,700.00
	Control Post Consultant					
022000100100	Board of Survey	1,520,000.00	50,000.00	3,050,000.00	8,049,000.00	1,470,000.00
022200100100	Hotel & Tourism Board	3,835,540.00	15,000,000.00	1,500,000.00	6,338,250.00	
	Argungu Fishing Festival				791,600.00	
	Kebbi Hotel Abuja					
014000100100	Office of the Auditor General	20,000.00	30,000.00	30,000.00		
052110400100	School of Nursing & Midwifery	22,753,001.00	1,150,000.00	10,850,000.00	15,970,370.12	21,603,001.00
051705600100	Scholarship Board					
	Government Printing Press	100,000.00				
051702700100	Abduiiahi Fodio Islamic Center	41,068,646.50			5,939.54	41,068,646.50
025305300100	KUDA	8,580,700.00			18,500,750.00	
	Quarry Golongo					
011101300100	Tenders Board				284,500.00	
052110700100	KB Medical Centre Kalgo	1,135,670.00			965,610.00	
052102600100	Sir Yahaya Hospital	3,065,130.00			2,113,800.00	
051701800100	Polytechnic D/Gari	3,346,950.00			4,328,350.00	3,346,950.00
023100300100	R. E. B					-
023400500100	Sir Ahmadu Bello Int. Airport	64,825,570.00			2,996,980.00	64,825,570.00
052110200100	General Hospital Suru	492,304.00			394,000.00	492,304.00
052110200100	Argungu General Hospital	1,595,400.00	1,595,400.00	1,595,400.00	1,083,300.00	-
052110200100	Yauri General Hospital	2,143,550.00	2,143,500.00	2,143,500.00	2,541,171.00	50.00
052110200100	Kamba General Hospital	1,534,310.00	1,534,310.00	1,534,310.00	1,393,000.00	-
052110200100	Wara General Hospital	449,940.00	449,940.00	449,940.00	755,620.00	-
052110200100	Kangiwa General Hospital	550,083.31	550,083.00	550,083.00	1,105,121.00	0.31
052110200100	Bunza General Hospital	987,000.00	987,000.00	987,000.00	646,500.00	-
052110200100	Augie General Hospital	309,983.41	309,983.00	309,983.00	441,600.00	0.41
052110200100	Mahuta General Hospital	340,034.00	340,034.00	340,034.00	702,500.00	-
053501600100	KESEPA		500,000.00	400,000.00	255,000.00	(500,000.00)
055100100100	Ministry of Women Affairs		250,000.00	200,000.00		(250,000.00)
025200100100	Ministry of Water Resources	1,087,539.83		1,000,000.00	1,374,246.53	1,087,539.83
021600100100	Ministry of Animal				25,355,328.00	-

	Health & Husb.					
022200100100	Kebbi Investment Company	7,124.85	2,000,000.00	1,000,000.00	76,455.00	(1,992,875.15)
051900100100	Ministry of Higher Education	14,000.00	3,533,200.00	2,533,200.00	472,000.00	(3,519,200.00)
012300100100	Printing Press		2,000,000.00	2,000,000.00		
052110200100	General Hospital Senchi	261,000.00	261,000.00	261,000.00	909,000.00	-
052110200100	General Hospital Bagudo	433,050.00	433,050.00	433,050.00	946,420.00	-
052110200100	General Hospital Gwandu	441,800.00	441,800.00	441,800.00	973,850.00	-
052110200100	General Hospital Illo	695,430.00	695,430.00	695,430.00	1,080,000.00	-
052110200100	General Hospital Jega	646,130.00	646,130.00	646,130.00	1,431,031.00	-
052110200100	General Hospital Kaoje	580,500.00	580,500.00	580,500.00	400,000.00	-
052110200100	General Hospital Maiyama	719,525.00	719,525.00	719,525.00	1,094,000.00	-
052110200100	General Hospital Ribah	320,895.50	320,895.00	320,895.00	548,106.00	0.50
052110200100	General Hospital Shanga	589,500.00	589,500.00	589,500.00	541,000.00	-
052110200100	General Hospital Bena	474,070.00	474,070.00	474,070.00	937,000.00	-
052110200100	General Hospital Wasagu	385,685.00	385,685.00	385,685.00	409,000.00	-
052110200100	General Hospital Zauru	555,935.00	555,935.00	555,935.00	752,552.00	-
052110200100	General Hospital Kambaza	715,210.00	715,210.00	715,210.00	921,795.00	-
052110200100	General Hospital Zuru	2,148,360.00	2,148,360.00	2,148,360.00	3,079,148.00	-
052110200100	Hafsat Eye Clinic	1,045,200.00	1,045,200.00	1,045,200.00	730,140.00	-
052110200100	General Hospital Aliero	645,500.00	645,500.00	645,500.00	1,315,000.00	-
052110200100	General Hospital Dirin Daji	339,720.00	339,720.00	339,720.00	541,100.00	-
052110200100	General Hospital Koko	230,300.00	230,300.00	230,300.00	739,500.00	-
052110200100	General Hospital Dakin Gari	788,790.00	788,790.00	788,790.00	1,042,190.00	-
014800100100	Kebbi State Elec. Comm.		50,413,288.00	60,000,000.00	52,466,000.00	
	TIN Office				195,100.00	
	GRAND TOTAL	7,340,334,836.87	16,149,662,001.00	10,381,747,782.00	7,976,260,800.14	8,173,401,200.86

NOTE .22**SCHEDULE OF INVESTMENT**

Investment both quoted and un-quoted which book value amount to

₦5,655.899,891.18 represented in the statement of operating asset and liabilities

as shown below viz

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/AD DITIONAL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
A		<u>BANK SECTOR</u>	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	11.10	45,816,393.30
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	3.05	1,326,652.40
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	2.70	19,709,865.00
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	8.45	211,250.00
5	2004	GUARANTY TRUST BANK PLC	1,287,119.00	133,343.00	1,420,462.00	28.20	40,057,028.40
6	2007	JAIZ BANK	7,500,000.00	250,000.00	7,750,000.00	0.60	4,650,000.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	1.50	3,056,752.50
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	0.55	635,250.00
9	1995	UNION BANK PLC	206,250.00	996,543.00	1,202,793.00	5.30	6,374,802.90
10	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	8.45	20,381,400.00
		SUB TOTAL					142,469,394.50
B		<u>DEVELOPMENT FINANCE SECTOR</u>					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	0.20	145,500.00
2	2011/2012	UBA CAPITAL Plc	385,436.00	0.00	385,436.00	9.20	3,546,011.20
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	6.35	611,879.65
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEV. BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00	100,000.00	40,100,000.00	0.50	20,050,000.00
8	2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493,715.00	28,383,647.00	3.74	106,154,839.78
		SUB TOTAL					335,991,324.63
C		<u>INSURANCE SECTOR</u>					
1	1992	INTERCON. WAPIC PLC	213,706.00	0.00	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	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		SUB TOTAL		0.00			334,435.52
D		<u>BUILDING MATERIALS SECTOR</u>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	74.50	4,572,810,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	25.50	55,974,846.00
3	2010	DANGOTE CEMENT PLC	30,810.00	10.00	30,820.00	280.00	8,629,600.00
		SUB TOTAL					4,637,414,446.00
E		<u>AUTOMOBILE SECTOR</u>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD		0.00	0.00	0.00	350,000,000.00
		SUB TOTAL					350,250,165.40

F		CONSTRUCTION SECTOR					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
		SUB TOTAL					4,409,797.80
G		REAL ESTATE SECTOR					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	11.00	10,073,470.00
3	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
4		UPDC PLC	2,455,351.00	0.00	2,455,351.00	1.62	3,977,668.62
5		UPDC PLC REAL ESTATE INVEST. TRUST	200,419.00	0.00	200,419.00	6.00	1,202,514.00
		SUB TOTAL					17,711,752.10
H		CONGLOMERATES SECTOR					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	0.72	861,634.80
3	14/12/88	UNILEVER PLC	520,000.00	0.00	520,000.00	13.35	6,942,000.00
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z IND. PLC	748,697.00	0.00	748,697.00	5.00	3,743,485.00
7	1988	NESTLE FOODS PLC	9,000.00	0.00	9,000.00	1.40	12,600.00
		UAC NIG PLC	757,885.00	0.00	757,885.00	17.00	12,884,045.00
		SUB TOTAL					117,815,716.10
I		PETROLEUM MARKET SECTOR					
1	1994/95/2012	OANDO PLC	938,253.00		938,253.00	4.81	4,512,996.93
2	1994/95	CON OIL PLC	61,723.00	12,873.00	74,596.00	25.50	1,902,198.00
3	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
4	2000	Forte (AFRINCAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	12.05	10,652,465.10
5	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		SUB TOTAL					24,024,839.13
J		AGRIC/AGRO ALLIED SECTOR					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		SUB TOTAL					8,330,000.00
K		INDUSTRIAL/DOMESTIC SECTOR					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		SUB TOTAL					1,506,071.00
L		PRODUCTION SECTOR					
		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	18.00	453,960.00
		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	14.65	2,637,000.00
		SUB TOTAL					3,090,960.00
M		MANAGEMENT SECTOR					
		MANAGEMENT & TRUST PLC	727,500.00	0.00	727,500.00	0.30	218,250.00
		SUB TOTAL					218,250.00
N		POWER SECTOR					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		SUB TOTAL					12,332,739.00
		GRAND TOTAL					5,655,899,891.18

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

YEAR OF INVESTMENT	AMOUNT
2021	5,655,899,891.18
2020	4,067,891,549.79
2019	1,958,781,241.80
2018	1,639,456,974.26
2017	1,648,522,831.41
2016	1,000,662,320.05
2015	1,919,543,720.31

Note: 24 DETAILS OF EXTERNAL LOANS

S/NO.	CREDITOR	LOAN TITTLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	AMOUNT PAID 2021	AMOUNT OUTSTANDING 2021
1	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	4,437,706.17	163,616,903.83
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	6,656,293.00	245,416,738.70
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	427,208.13	15,750,108.77
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	33,920,396.76	1,226,950,582.70
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	28,316,498.68	1,044,023,170.93
6	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	147,025,256.86	3,616,548,110.69
7	IDA	Kebbi State Health System Development -IDA	XDR	2,769,562.60	24,693,142.48	1,220,659,402.79
8	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	42,958,492.46	2,019,487,255.47
9	IDA	Kebbi State HIV/AIDS Programme – IDA	XDR	1,607,880.10	24,875,670.98	685,269,941.70
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	25,492,876.56	1,747,067,797.49
11	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	20,959,005.29	1,647,977,537.43
12	IDA	Kebbi State Health SystemDevelopment (Additional Financing)	XDR	2,313,697.80	17,358,494.71	1,035,036,607.64
13	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	353,308.96	1,390,624,344.81
14	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	31,729,980.60	1,097,259,824.46
15	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00		1,636,266,452.04
		TOTAL			409,204,331.64	18,791,954,779.45

NOTE 25

DETAILS OF GRANT RECEIVED

S/NO.	BANKS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		BUDGET	BUDGET		ACTUAL	
				₦		₦
1	Federal Grant for Universal Basic Education (UBE)	3,150,000,000.00	0.00	3,150,000,000.00	0.00	(3,150,000,000.00)
2	UNICEF Grant General	3,144,159,819.00	0.00	3,144,159,819.00	0.00	(3,144,159,819.00)
3	Sustainability Development Goals (SDGs)	300,000,000.00	0.00	300,000,000.00	0.00	(300,000,000.00)
4	OXFAM	50,000,000.00	0.00	50,000,000.00	0.00	(50,000,000.00)
5	ATASP – 1	3,499,008,268.00	0.00	3,499,008,268.00	0.00	(3,499,008,268.00)
6	Save One Million Lives	304,000,000.00	0.00	304,000,000.00	0.00	(304,000,000.00)
7	Youth Empowerment /YESSO/SIP	4,221,256,839.00	0.00	4,221,256,839.00	0.00	(4,221,256,839.00)
8	State Fiscal Transparency,Accountability and Sustainability Programme (SIFTAS)	7,200,000,000.00	0.00	7,200,000,000.00	2,446,620,000.00	(4,753,380,000.00)
9	IFAD- CASP (ASAP Grant)	54,757,357.00	0.00	54,757,357.00	0.00	(54,757,357.00)
10	National Urban Water Supply	100,000,000.00	0.00	100,000,000.00	0.00	(100,000,000.00)
11	Better Education Service Delivery for All (BESDA)	3,084,604,997.00	0.00	3,084,604,997.00	0.00	(3,084,604,997.00)
12	USAID Support for Human Resources for Health (HRH)	2,457,000,000.00	0.00	2,457,000,000.00	0.00	(2,457,000,000.00)
13	GAVI Support on Health System Strengthening (HSS)	1,900,000,000.00	0.00	1,900,000,000.00	0.00	(1,900,000,000.00)
14	Tertiary Education Trust Fund Intervention (COE Argungu)	200,000,000.00	0.00	200,000,000.00	0.00	(200,000,000.00)
15	Tertiary Education Trust Fund Intervention (KSUSTA)	500,000,000.00	0.00	500,000,000.00	0.00	(500,000,000.00)
16	Eat Safe Nigeria Project (GAIN)	390,000,000.00	0.00	390,000,000.00	0.00	(390,000,000.00)
17	COVID-19 Grant from ferderal Government		0.00		0.00	-
TOTAL		30,554,787,280.00	0.00	30,554,787,280.00	2,446,620,000.00	(28,108,167,280.00)

Note 26

Details of Solid Minerals

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	8,838,810.58		8,838,810.58		(8,838,810.58)
2	FEBRUARY	8,838,810.58		8,838,810.58		(8,838,810.58)
3	MARCH	8,838,810.58		8,838,810.58		(8,838,810.58)
4	APRIL	8,838,810.58		8,838,810.58		(8,838,810.58)
5	MAY	8,838,810.62		8,838,810.62		(8,838,810.62)
6	JUNE	8,838,810.58		8,838,810.58	50,011,920.20	41,173,109.62
7	JULY	8,838,810.58		8,838,810.58		(8,838,810.58)
8	AUGUST	8,838,810.58		8,838,810.58		(8,838,810.58)
9	SEPTEMBER	8,838,810.58		8,838,810.58		(8,838,810.58)
10	OCTOBER	8,838,810.58		8,838,810.58		(8,838,810.58)
11	NOVEMBER	8,838,810.58		8,838,810.58		(8,838,810.58)
12	DECEMBER	8,838,810.58		8,838,810.58		(8,838,810.58)
	TOTAL	106,065,727.00		106,065,727.00	50,011,920.20	(56,053,806.80)

Note 27

DETAILS OF MISCELLANEOUS (Forex Equalization)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY				44,646,714.48		
2	FEBRUARY						
3	MARCH				54,453,922.66		
4	APRIL						
5	MAY						
6	JUNE						
7	JULY						
8	AUGUST						
9	SEPTEMBER						
10	OCTOBER						
11	NOVEMBER						
12	DECEMBER						
	TOTAL	-			99,100,637.14		

Note 28**CASH HELD BY MDAs**

S/NO.	NAMES	AMOUNT
		₦
1	Scholaship Board	780.13
2	Library Board	843.16
3	Kebbi State Television (KBTv)	927.84
4	KARDA	43.03
5	Adult Education	801.82
6	Secondary School Management Board (SSMB)	136.00
7	Religious Affiars	752.45
8	Preaching Board	834.07
9	Pilgrims Welfare Agency (PWA)	1,906.25
10	University of Science and Teachnology Aliero	466,729.25
11	School of Nursing and Midwifery	12,532.75
12	Board of Internal Revenue (BIR)	39,615.16
13	State Universal Basic Education Board (SUBEB)	26,247.01
14	College of Preliminary Studies Yauri (CPS)	284,023.01
15	College of Education Argungu (COE)	37.60
16	Primary Pension Board	279.50
17	Rural Electrification Board (REB)	289.69
18	KASCOM	301,048.72
19	Abdullahi Fodio Islamic Center	442.36
20	Water Board	119.71
21	Arabic Board	230.50
22	Forestry II Project	61.75
23	Kebbi Urban Development Authority (KUDA)	220.50
24	Housing Cooperation	482.81
25	School of Health Teachnology Jega	154,249.16
26	Sub Treasury Birnin Kebbi	10,946,758.96
27	State Emargency Management Agency (SEMA)	
	TOTAL	12,240,393.19

Note 29

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

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
2	FEBRUARY	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
3	MARCH	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
4	APRIL	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
5	MAY	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
6	JUNE	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
7	JULY	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
8	AUGUST	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
9	SEPTEMBER	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
10	OCTOBER	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
11	NOVEMBER	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
12	DECEMBER	62,738,920.00	0.00	62,738,920.00	62,738,920.02	0.02
	TOTAL	752,867,040.00	0.00	752,867,040.00	752,867,040.24	0.24

Note 30

DETAILS OF MISCELLANEOUS(Bank Charges)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	2,310,688.25		2,310,688.25		(2,310,688.25)
2	FEBRUARY	2,310,688.25		2,310,688.25		(2,310,688.25)
3	MARCH	2,310,688.25		2,310,688.25	3,746,015.67	1,435,327.42
4	APRIL	2,310,688.25		2,310,688.25		(2,310,688.25)
5	MAY	2,310,688.25		2,310,688.25	4,074,010.96	1,763,322.71
6	JUNE	2,310,688.25		2,310,688.25		(2,310,688.25)
7	JULY	2,310,688.25		2,310,688.25		(2,310,688.25)
8	AUGUST	2,310,688.25		2,310,688.25		(2,310,688.25)
9	SEPTEMBER	2,310,688.25		2,310,688.25	2,914,794.56	604,106.31
10	OCTOBER	2,310,688.25		2,310,688.25		(2,310,688.25)
11	NOVEMBER	2,310,688.25		2,310,688.25		(2,310,688.25)
12	DECEMBER	2,310,688.25		2,310,688.25	3,170,424.91	859,736.66
	TOTAL	27,728,259.00		27,728,259.00	13,905,246.10	(13,823,012.90)

Note 31 Details Capital Expenditure

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			BUDGET	BUDGET			
	ECONOMIC SECTOR	₦	₦	₦	₦	₦	₦
021500100100	Ministry of Agriculture including Irrigation	3,130,387,750.00	7,991,537,363.00	0.00	7,991,537,363.00	1,154,780,036.17	6,836,757,326.83
021600100100	Ministry of Animal Health Husbandry and Fisheries	109,953,466.42	2,285,000,000.00	0.00	2,285,000,000.00	1,285,000,000.00	1,000,000,000.00
053500100100	Ministry of Environment (Forestry)	98,200,000.00	1,045,000,000.00	0.00	1,045,000,000.00	143,660,000.00	901,340,000.00
022200100100	Ministry of Commerce & Industries (Manufacturing)	401,500,000.00	2,612,000,000.00	0.00	2,612,000,000.00	39,000,000.00	2,573,000,000.00
023100300100	Rural Electrification Board (Power Supply)	858,044,627.58	1,160,000,000.00	0.00	1,160,000,000.00	1,169,644,647.78	(9,644,647.78)
023400100100	Ministry of Works & Transport	5,253,192,973.64	11,544,000,000.00	0.00	11,544,000,000.00	7,028,536,598.98	4,515,463,401.02
	TOTAL ECONOMIC SECTOR	9,851,278,817.64	26,637,537,363.00	0.00	26,637,537,363.00	10,820,621,282.93	15,816,916,080.07
	SOCIAL DEVELOPMENT SECTOR						
051700100100	Ministry of Education	2,915,885,303.35	9,220,000,000.00	0.00	8,220,000,000.00	3,053,604,174.04	5,166,395,825.96
051900100100	Ministry of Higher Education	1,041,175,000.00	4,710,000,000.00	0.00	4,610,000,000.00	1,210,032,125.00	3,399,967,875.00
051702100100	State University Aliero	130,020,000.00	510,000,000.00	0.00	510,000,000.00	310,846,324.41	199,153,675.59
051700300100	State Universal Basic Education (UBE) Board	5,420,000.00	6,300,000,000.00	0.00	6,300,000,000.00	3,931,944,375.76	2,368,055,624.24
052100100100	Ministry of Health	1,080,211,029.48	4,300,000,000.00	0.00	3,800,000,000.00	226,222,315.00	3,573,777,685.00
052100300100	Primary Health Care Development Agency	67,000,000.00	3,039,879,144.00	0.00	3,039,879,144.00	752,867,040.24	2,287,012,103.76
011103300100	State Agency for Control of Aids	0.00	50,000,000.00	0.00	50,000,000.00		50,000,000.00
012300100100	Ministry of Information	41,000,000.00	256,000,000.00	0.00	256,000,000.00	9,195,000.00	246,805,000.00
123008001000	Ministry of Information And Communication Technology		1,513,000,000.00	0.00	1,513,000,000.00	18,295,850.00	1,494,704,150.00
051300100100	Ministry of Youth and Social Development	174,732,540.90	1,604,000,000.00	0.00	1,604,000,000.00	163,085,000.00	1,440,915,000.00
	TOTAL SOCIAL DEVELOP. SECTOR	5,455,443,873.73	31,502,879,144.00	0.00	29,902,879,144.00	9,676,092,204.45	20,226,786,939.55
	ENVIRONMENTAL (REGIONAL) SECTOR						
025200100100	Ministry of Water Resources and Rural Development	1,688,609,197.01	2,881,000,000.00	0.00	3,831,000,000.00	2,624,206,352.46	1,206,793,647.54
025300100100	Ministry of Land & Housing	449,260,866.21	8,489,000,000.00	0.00	8,439,000,000.00	2,503,921,607.00	5,935,078,393.00
055100100100	Ministry for Local Government & Chieftancy Affairs	16,300,000.00	30,000,000.00	0.00	30,000,000.00	854,546,646.20	(824,546,646.20)
	TOTAL REGIONAL SECTOR	2,154,170,063.22	11,400,000,000.00	0.00	12,300,000,000.00	5,982,674,605.66	6,317,325,394.34
	ADMINISTRATION SECTOR						
011101300100	Office of The Secretary to the State Government (SSG)	5,390,000,000.00	8,120,105,000.00	0.00	8,120,105,000.00	3,600,611,617.20	4,519,493,382.80
012500100100	General Administration	1,124,698,314.62	3,490,000,000.00	0.00	3,490,000,000.00	1,133,859,338.26	2,356,140,661.74
012400700100	Fire Service	-	328,000,000.00	0.00	328,000,000.00	-	328,000,000.00
022000100100	Ministry of Finance	1,511,000,000.00	2,614,000,000.00	0.00	2,614,000,000.00	1,887,387,565.16	726,612,434.84
022000300100	Ministry of Budget & Economic Planning	25,960,000.00	2,544,500,000.00	0.00	2,544,500,000.00	178,970,000.00	2,365,530,000.00
032600100100	Ministry of Justice		273,000,000.00	0.00	273,000,000.00	237,687,500.00	35,312,500.00
032605100100	High Courts	135,000,000.00	955,000,000.00	0.00	955,000,000.00	365,000,000.00	590,000,000.00
032605300100	Sharia Courts	29,885,000.00	444,000,000.00	0.00	444,000,000.00	174,109,019.63	269,890,980.37
031801100100	Judicial Service Commission		334,240,380.00	0.00	334,240,380.00		334,240,380.00
051400100100	Ministry of Women Affairs & Social Development	99,750,000.00	1,468,212,000.00	0.00	1,468,212,000.00	468,212,000.00	1,000,000,000.00
011200300100	Kebbi State House of Assembly	316,500,000.00	1,621,495,000.00	0.00	1,621,495,000.00	1,621,495,000.00	-
011200400100	Kebbi State House of Assembly Service Commission		32,000,000.00	0.00	32,000,000.00	509,000.00	31,491,000.00
	TOTAL ADMINISTRATION SECTOR	8,632,793,314.62	22,224,552,380.00	0.00	22,224,552,380.00	9,667,841,040.25	12,556,711,339.75
011103000100	CONTINGENCY FUND	250,000,000.00	373,261,446.00	0.00	373,261,446.00	250,000,000.00	123,261,446.00
	GRAND TOTAL	26,343,686,069.21	92,138,230,333.00	0.00	92,138,230,333.00	36,397,229,133.29	55,741,001,199.71

Note 32

Details of Consolidate Revenue Fund

CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	₦
	JUDICIARY:-						
032605100100	High Court	0.00	5,259,840.00	0.00	5,259,840.00	0.00	0.00
032605300100	Sharia Court of Appeal	0.00	5,259,840.00	0.00	5,259,840.00	0.00	0.00
031801100100	Judicial Service Commission	21,251,868.48	27,263,269.00	0.00	27,263,269.00	25,626,218.52	1,637,050.48
014000100100	Office of the Auditor General	5,259,844.56	7,156,801.00	0.00	7,156,801.00	4,842,318.60	2,314,482.40
014700100100	Civil Service Commission	27,247,114.72	35,313,976.00	0.00	35,313,976.00	25,040,672.64	10,273,303.36
032600200100	Law Reform Commission		17,718,245.00	0.00	17,718,245.00	5,683,206.24	12,035,038.76
022000700100	Pension & Gratuities	5,999,489,445.80	6,810,000,000.00	0.00	6,810,000,000.00	4,787,326,153.08	2,022,673,846.92
011103700100	Local Government Service Commission			0.00		5,683,206.24	(5,683,206.24)
014000100200	Local Government Audit	5,259,844.56	7,082,800.00	0.00	7,082,800.00	4,471,314.72	2,611,485.28
022000700100	Payment of Allowance to Board Members	0.00	0.00	0.00	0.00	0.00	-
011200400100	House of Assembly Service Commission	21,251,868.48	115,824,817.00	0.00	115,824,817.00	22,580,110.26	93,244,706.74
014800100100	Kebbi State Independent Electoral Commission (INEC)	27,158,010.72	35,807,924.00	0.00	35,807,924.00	22,445,895.60	13,362,028.40
011102100900	State Contributory Pension Commission	0.00	18,217,976.00	0.00	18,217,976.00	6,084,438.24	12,133,537.76
014800100100	Fiscal Responsibility Commission	0.00	20,249,387.00	0.00	20,249,387.00	0.00	20,249,387.00
011102100900	SUNDRY CONTRIBUTIONS						
025000100100	Provision for payment of salaries & Allowances of the Governor & Political Office holders						
022000700100		201,706,110.51	263,829,828.00	0.00	263,829,828.00	460,061,365.20	(196,231,537.20)
022000700100	Provision of Adjustment of Salaries & Allowances	0.00	0.00	0.00	0.00	0.00	0.00
022000700100	House of Assembly Members Allowance	225,244,302.76	224,804,304.00	0.00	224,804,304.00	214,984,713.24	9,819,590.76
022000700100	Leave Grant	634,017,153.61	0.00	0.00	0.00	0.00	0.00
022000700100	Constituency Support	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CRF CHARGES (PERSONNEL COST)	7,167,885,564.20	7,593,789,007.00	0.00	7,593,789,007.00	5,584,829,612.58	0.00
022000700100	Loan Repayment & Interest(External Loan)	602,001,501.68	400,000,000.00	0.00	400,000,000.00	835,937,765.81	(435,937,765.81)
022000700100	Staff Housing Loan Senior/Junior	0.00	0.00	0.00	0.00	0.00	0.00
022000700100	Motor Vehicle Refurbishing Advance	0.00	0.00	0.00	0.00	0.00	0.00
022000700100	Other Internal Loan Repayment	1,876,848,911.84	2,303,384,877.00	0.00	2,303,384,877.00	3,176,585,987.95	(873,201,110.95)
	SUNDRY CONTRIBUTIONS						
022000700100	10% Locally Generated Revenue Payment to L.G	0.00	0.00	0.00	0.00	743,953,370.11	(743,953,370.11)
022000700100	5% Contribution to Council of Chief	0.00	1,003,822,128.00	0.00	1,003,822,128.00	910,637,542.72	93,184,585.28
022000700100	State Gov't Contribution S S W F	68,059,730.19	71,404,656.00	0.00	71,404,656.00	64,785,608.65	6,619,047.35
	TOTAL CRF CHARGES (OVERHEAD COST)	2,546,910,143.71	3,778,611,661.00	0.00	3,778,611,661.00	5,731,900,275.24	(1,953,288,614.24)
	GRAND TOTAL	9,714,795,707.91	11,372,400,668.00	0.00	11,372,400,668.00	11,316,729,887.82	55,670,780.18

Note 33**OTHER DEDUCTION FROM FAAC**

S/NO	MONTH	DETAIL OF DEDUCTION	AMOUNT
1	JANUARY	FAAC EXPENSES (SOFT WARE)	776,799.59
2	FEBRUARY	FAAC EXPENSES (SOFT WARE)	776,799.59
3	MARCH	FAAC EXPENSES (SOFT WARE) & Ecological	68,891,852.52
4	APRIL	FAAC EXPENSES (SOFT WARE) & Ecological	71,322,862.83
5	MAY	FAAC EXPENSES (SOFT WARE) & Ecological	79,737,911.81
6	JUNE	FAAC EXPENSES (SOFT WARE) & Ecological	67,584,057.23
7	JULY	FAAC EXPENSES (SOFT WARE) & Ecological	107,956,533.40
8	AUGUST	FAAC EXPENSES (SOFT WARE) & Ecological	114,571,236.11
9	SEPTEMBER	FAAC EXPENSES (SOFT WARE) & Ecological	90,759,315.70
10	OCTOBER	FAAC EXPENSES (SOFT WARE), Ecological & Judgment debt	116,255,506.94
11	NOVEMBER	FAAC EXPENSES (SOFT WARE) & Ecological	69,490,606.43
12	DECEMBER	FAAC EXPENSES (SOFT WARE) & Ecological	89,019,044.61
		TOTAL	877,142,526.76

Note 34**OUTSTANDING CONTRACTUAL LIABILITIES**

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

Note 35

DETAIL OF OUTSTANDING GRATUITIES,PENSION ARREARS AND DEATH BENEFIT					
S/NO.	NAMES OF MDAs	GRATUITIES	PENSION ARREARS	DEATH BENEFIT	TOTAL
1	ABDULLAHI FODIO ISLAMIC CENTER	578,655.14	412,256.25	436,034.42	1,426,945.81
2	COLLEGE OF EDUCATION ARGUNGU	179,057,750.63	10,257,725.14	8,381,990.58	197,697,466.35
3	ADULT AND NON FORMAL EDUCATION	9,808,769.56	110,732.99	1,968,356.80	11,887,859.35
4	MINISTRY OF AGRICULTURE	65,049,636.60	5,880,706.64	14,184,799.82	85,115,143.06
5	MINISTRY OF ANIMAL HEALTH AND HUSBANDRY	41,535,960.25	1,242,710.81	3,807,914.70	46,586,585.76
6	ARABIC BOARD	117,729,040.29	638,613.28	19,817,036.50	138,184,690.07
7	BOARD OF INTERNAL REVENUE	79,008,446.24	0.00	0.00	79,008,446.24
8	MINISTRY OF BUDGET AND PLANNING	32,467,034.37	2,047,837.45	0.00	34,514,871.82
9	CABINET OFFICE	4,522,548.08	213,902.50	1,756,742.11	6,493,192.69
10	CENTRAL MARKET	1,121,325.66	43,880.13	915,701.33	2,080,907.12
11	CIVIL SERVICE COMMISSION	1,503,938.63	0.00	1,814,581.90	3,318,520.53
12	COLLEGE OF PRELIMINARY STUDIES YAURI	105,093,774.76	8,860,488.24	28,698,985.10	142,653,248.10
13	COLLEGE OF AGRIC ZURU	583,033,600.08	19,272,835.08	98,931,272.62	701,237,707.78
14	COLLEGE OF HEALTH TECHNOLOGY JEGA	272,224.68	0.00	0.00	272,224.68
15	COLLEGE OF NURSING SCIENCES AND MIDWIFERY	47,690,515.08	254,213.60	829,659.60	48,774,388.28
16	MINISTRY OF COMMERCE	8,942,569.29	0.00	4,136,559.00	13,079,128.29
17	MINISTRY OF EDUCATION	94,433,455.70	9,815,440.58	17,719,909.76	121,968,806.04
18	MINISTRY OF ENVIRONMENT	48,417,381.24	1,632,090.02	10,244,632.75	60,294,104.01
19	ESTABLISHMENT AND PENSION	46,099,866.22	4,371,440.00	11,066,391.26	61,537,697.48
20	MINISTRY OF FINANCE	156,300,000.39	5,935,044.70	23,677,967.17	185,913,012.26
21	GENERAL ADMINISTRATION	240,666,244.04	9,014,333.13	3,081,664.15	252,762,241.32
22	GOVERNMENT HOUSE	4,467,950.40	141,266.00	2,015,410.90	6,624,627.30
23	MINISTRY OF HEALTH	748,861,479.17	14,070,359.46	157,357,725.45	920,289,564.08
24	HOUSE OF ASSEMBLY	39,295,789.37	4,442,258.27	886,754.90	44,624,802.54
25	HOUSING COOPERATION	0.00	588,952.30	1,331,831.25	1,920,783.55
26	MINISTRY OF INFORMATION	28,470,939.66	717,066.48	9,190,250.06	38,378,256.20
27	JUDICIARY SERVICE COMMISSION	345,134,161.75	13,436,146.28	56,435,494.81	415,005,802.84
28	MINISTRY OF JUSTICE	7,210,901.82	415,401.10	1,894,022.98	9,520,325.90
29	KARDA	217,992,934.71	2,877,578.79	32,201,929.54	253,072,443.04

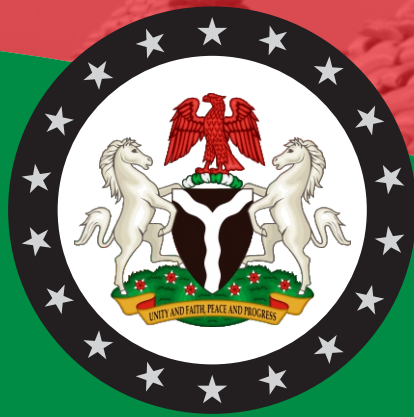
30	KBTV	26,687,783.76	2,214,076.80	2,277,804.00	31,179,664.56
31	KEBBI RADIO	20,540,704.25	0.00	1,015,231.00	21,555,935.25
32	KUDA	26,042,292.23	556,270.08	3,002,203.40	29,600,765.71
33	KESEPA	284,841.21	0.00	417,439.70	702,280.91
34	KSUSTA	203,475,559.56	25,455,225.52	14,693,919.30	243,624,704.38
35	MINISTRY OF LANDS	27,353,635.80	662,895.80	1,938,445.76	29,954,977.36
36	LAW REFORM COMMISSION	4,498,275.71	0.00	535,337.61	5,033,613.32
37	LIBRARY BOARD	893,840.94	0.00	0.00	893,840.94
38	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS	21,215,976.50	0.00	0.00	21,215,976.50
39	LOCAL GOVERNMENT SERVICES COMMISSION	1,586,613.76	0.00	0.00	1,586,613.76
40	LOCAL GOVERNMENT AUDIT	6,753,761.54	0.00	0.00	6,753,761.54
41	MINISTRY FOR HIGHER EDUCATION	38,121,748.62	16,585.73	28,319,149.51	66,457,483.86
42	PROTOCOL	2,600,199.15	337,379.46	2,281,232.70	5,218,811.31
43	RURAL ELECTRIC BOARD(REB)	22,317,298.99	262,694.91	1,365,272.55	23,945,266.45
44	SCHOLARSHIP BOARD	844,253.30	0.00	1,184,013.78	2,028,267.08
45	SIR YAHAYA MEMORIAL HOSPITAL	131,549,472.70	236,028.00	19,065,703.82	150,851,204.52
46	SPECIAL SERVICES DEPARTMENT	2,031,459.24	161,153.15	707,660.06	2,900,272.45
47	SECONDRY SCHOOL MANAGEMENT BOARD	796,522,882.35	6,885,617.37	164,047,671.08	967,456,170.80
48	STATE AUDIT	18,967,193.10	0.00	3,939,430.56	22,906,623.66
49	STATE ELECTRICAL COMMISSION	841,012.25	0.00	0.00	841,012.25
50	TOURISM BOARD	2,826,998.54	0.00	0.00	2,826,998.54
51	UNIVERSAL BASIC EDUCATION	342,203,535.17	4,807,756.64	35,794,804.08	382,806,095.89
52	WATER BOARD	30,410,353.17	0.00	14,300,666.21	44,711,019.38
53	MINISTRY OF WATER RESOURCES	12,283,795.69	63,833.36	7,909,548.93	20,257,177.98
54	WAZIRI UMARU FEDERAL POLYTECHNIC	250,831,132.58	22,691,734.23	92,025,957.69	365,548,824.50
55	MINISTRY OF WOMEN AFFAIRS	20,032,759.99	658,657.92	2,587,170.92	23,278,588.83
56	MINISTRY OF WORKS AND TRANSPORT	153,949,684.11	8,441,038.71	13,004,650.19	175,395,373.01
57	MINISTRY OF YOUTH AND SPORT	7,272,202.90	0.00	2,542,520.60	9,814,723.50
	TOTAL	5,427,706,160.92	190,144,226.90	925,739,452.91	6,543,589,840.73

Note 36

COVID-19 EXPENDITURE

CODE	DETAIL	BUDGET	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		₦	₦	₦	ACTUAL	₦
	RECURRENT					
21010101	SALARY	400,000,000.00	0.00	400,000,000.00	397,229,076.55	2,770,923.45
22021026	OUTBREAK OF DISEASE	200,000,000.00	0.00	200,000,000.00	32,757,765.00	167,242,235.00
22020622	STATE COMMITTEE ON FOOD AND NUTRITION	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00
22020305	SUBSIDY GRANT TO NASSI/NASME & COOP	5,000,000.00	0.00	5,000,000.00	645,000.00	4,355,000.00
	TOTAL	607,400,000.00	0.00	607,400,000.00	433,031,841.55	174,368,158.45
CODE	DETAIL	BUDGET	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
			BUDGET			
		₦	₦	₦	₦	₦
	CAPITAL					
23020232	FOOD SECURITY PROGRAMME (KARDA) COUNTERPART FUNDS	74,800,000.00	0.00	74,800,000.00	0.00	74,800,000.00
12020686	SKILL ACQUISITION FOR YOUTH IN AGRICULTURE	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00
23020145	PROVISION OF AGRIC COMMERCIAL SERVICES (KASCOM)	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00
23020247	PROCUREMENT OF MANUAL AND MOTORIZED SMALL SCALE PLANTERS AND RICE TRANSPLANTERS	435,150,000.00	0.00	435,150,000.00	0.00	435,150,000.00
23040456	PURCHASE OF AGRO-PROCESSING EQUIPMENT AND SOFT LOAN	200,000,000.00	0.00	200,000,000.00		200,000,000.00
23010158	PURCHASE OF FERTILIZER	2,054,031,363.00	0.00	2,054,031,363.00	1,500,000,000.00	554,031,363.00
23010160	PURCHASE OF GRAINS	200,000,000.00	0.00	200,000,000.00		200,000,000.00
23010162	DISTRIBUTION AND PRODUCTION OF CERTIFIED SEEDS (SOURCING/PURCHASE OF RICE, WHEAT IN DRY SEASON)	30,000,000.00	0.00	30,000,000.00		30,000,000.00
23020315	CARES (P FOR R) (FADAMA)	1,950,000,000.00	0.00	1,950,000,000.00		1,950,000,000.00
23020301	COMMERCIAL AGRICULTURE CREDIT LOAN	20,000,000.00	0.00	20,000,000.00		20,000,000.00
23010127	PURCHASE OF LIVE STOCK PRODUCTION INPUTS	100,000,000.00	0.00	100,000,000.00		100,000,000.00
23040110	GRAZING RESERVE DEVELOPMENT	50,000,000.00	0.00	50,000,000.00		50,000,000.00
230=20319	ACCELERATED AGRICULTURAL DEVELOPMENT SCHEME (AADS)	1,050,000,000.00	0.00	1,050,000,000.00		1,050,000,000.00
23020212	PROVISION FOR ENTERPRENEURSHIP DEVELOPMENT	50,000,000.00	0.00	50,000,000.00		50,000,000.00
23020211	NATIONAL PROGRAMME ON ZERO OIL (DIVERSIFICATION)	50,000,000.00	0.00	50,000,000.00		50,000,000.00
23020161	PROVISION OF COOPERATIVE CONSUMER SHOPS	30,000,000.00	0.00	30,000,000.00		30,000,000.00
23020213	PROVISION OF COOPERATIVE SUBSIDY & GRANT	50,000,000.00	0.00	50,000,000.00		50,000,000.00

23020118	PROVISION FOR INDUSTRIALIZATION PROGRAMME	80,000,000.00	0.00	80,000,000.00		80,000,000.00
23020210	PROVISION TO PROMOTE SMALL SCALE INDUSTRIES	50,000,000.00	0.00	50,000,000.00	11,000,000.00	39,000,000.00
23020108	SEED CAPITAL FOR SMEs	250,000,000.00	0.00	250,000,000.00		250,000,000.00
23020335	CARES (P FOR R) (SMEs COMPONET)	780,000,000.00	0.00	780,000,000.00		780,000,000.00
23020271	TECHNOLOGY BUSINESS INCUBATORS CENTRE	20,000,000.00	0.00	20,000,000.00		20,000,000.00
23020132	EPIDEMIC CONTROL	80,000,000.00	0.00	80,000,000.00		80,000,000.00
23020285	PROVISION OF SOLAR POWERED WATER SUPPLY SCHEME	50,000,000.00	0.00	50,000,000.00		50,000,000.00
23050116	PEOPLE EMPOWERMENT PROGRAMME	100,000,000.00	0.00	100,000,000.00	96,000,000.00	4,000,000.00
23020219	PROVISION TO IMPROVE REVENUE GENERATION	225,000,000.00	0.00	225,000,000.00	73,968,659.04	151,031,340.96
23020314	CARES (P FOR R) CASH TRANSFER COMPONENT	390,000,000.00	0.00	390,000,000.00		390,000,000.00
23020453	SUPPORT TO THE STATE COMMITTEE ON FOOD AND NUTRITION	10,000,000.00	0.00	10,000,000.00		10,000,000.00
23020168	PROVISION OF WOMEN ECONOMIC EMPOWERMENT PROGRAMME	65,150,000.00	0.00	65,150,000.00	62,968,972.87	2,181,027.13
23020333	NIGERIA FOR WOMEN PROJECT (NWP) COUNTERPART FUND	200,000,000.00	0.00	200,000,000.00		200,000,000.00
23020298	CONTINGENCY FUND	373,261,446.00	0.00	373,261,446.00	300,000,000.00	73,261,446.00
23020352	E-LEARNING PROGRAMMES FOR PRIMARY AND SECONDARY SCHOOL	30,000,000.00	0.00	30,000,000.00		30,000,000.00
23020353	GIRLS CHILD INFORMATION TECHNOLOGY PROGRAMME	50,000,000.00	0.00	50,000,000.00		50,000,000.00
23020357	E-COMMERCE SMEs	42,000,000.00	0.00	42,000,000.00		42,000,000.00
23020337	ESTABLISHMENT OF CARES OFFICE	40,000,000.00	0.00	40,000,000.00	35,300,000.00	4,700,000.00
	TOTAL	9,329,392,809.00		9,329,392,809.00	2,079,237,631.91	7,250,155,177.09
	GRAND TOTAL	9,936,792,809.00	-	9,936,792,809.00	2,512,269,473.46	7,424,523,335.54



KEBBI STATE OF NIGERIA