

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

**ON THE ACCOUNTS OF THE  
GOVERNMENT OF KEBBI STATE  
AS AT 31ST DECEMBER, 2022**



**OFFICE OF THE STATE AUDITOR GENERAL  
KEBBI STATE**

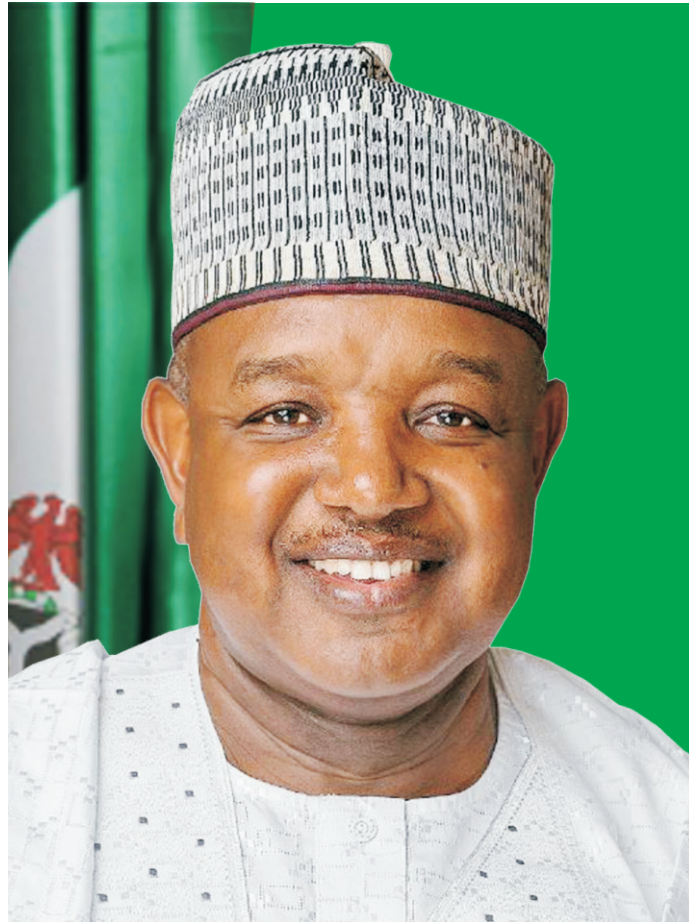
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HIS EXCELLENCY,  
**SEN. ABUBAKAR ATIKU BAGUDU**  
EXECUTIVE GOVERNOR, KEBBI STATE





**HIS EXCELLENCY,  
COL. SAMA'ILA YOMBE DABAI (Rtd.)  
DEPUTY GOVERNOR, KEBBI STATE**





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

# **REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KEBBI STATE FOR THE YEAR ENDED 31ST DECEMBER 2022**

## **1.0.0 INTRODUCTION**

The Accounts of Kebbi State Government for the year ended 31st December, 2022 have been duly audited in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria as amended, and in accordance with the National Auditing Standard for Public Sector Accounts in Nigeria. The Audit involves inspections of records and accounts kept in Ministries, Departments and Agencies (MDA). Subject to the observation in this report, and irregularities discovered have been conveyed in various letters to the accounting officers for necessary action.

## **1.0.1 SUBMISSION OF REPORT**

In compliance with section 125(5), of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), It is my pleasure to humbly lay before the Honorable House of Assembly, Kebbi state, the Auditor- General Annual Report on the Accounts of Kebbi State Government in respect of financial year ended 31<sup>st</sup> December, 2022.

## **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, 2022 were received on 27<sup>th</sup> June, 2023. However, at the early stage of the submission significant observations were made and sorted out, and after series of reconciliations the final reconciled draft was later resubmitted on 26<sup>th</sup> July, 2023 by the Accountant General.

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

Auditor General Reports for the financial year ended 31st December, 1999 to 2021 (24 years) have been separately submitted to the state Honorable

House of Assembly. Most of the reports have been discussed and finalized between the public accounts committee and the affected accounting officers of various Ministries, Departments and Agencies (MDAs) .

#### **1.0.4 GENERAL OVERVIEW OF 2022 APPROPRIATION ACCOUNT**

The report of the Accountant General of the Kebbi State together with the financial statements for the year ended 31<sup>st</sup> December, 2022, which provides the records of the financial activities of Kebbi State for the year. This report reviews the financial performance and outcomes of the government in its attempt to match the objectives of Financial management with the objective of governance .

Section 31 (1,2&3) Kebbi State Audit Law of 2021, enjoins the Accountant General to sign and present to the Auditor General, the accounts showing fully the statements of Financial Performance ,Financial Position, Cash flow Statement , Statement Capital Development Fund(CDF) ,Statement on the last day of the financial year, the statement of Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the state Auditor General in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria1999.

**Previous Audit Observation:** - Observations noted on revenue receipts, shortages, original copies revenue receipts being removed, diversion of revenue receipts, un-accounted revenue, missing revenue receipts, wrong payment of items not supplied and none retirement of imprest etc during the year 2022 were not fully addressed as highlighted.

#### **1.0.5 REPORTING CURRENCY**

The Financial Statements are prepared in Nigerian Naira.

#### **1.0.6 FINANCIAL HIGHLIGHTS**

#### **1.0.7 FIVE YEAR FINANCIAL SUMMARY**

#### **1.0.8 REVENUE**

<b>YEARS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	40,085,353,980.59	37,424,355,018.00	35,791,477,878.76	43,479,152,211.97	44,849,071,065.06
Internally Generated Revenue	8,428,980,800.67	9,857,039,462.25	7,977,371,803.14	7,367,334,836.87	4,881,960,805.63
Value Added Tax (VAT)	24,435,834,471.21	20,216,067,883.02	14,522,931,240.11	12,004,631,273.89	11,346,315,627.20
Local Government Contribution 25%	6,318,571,732.44	6,478,560,811.33	6,805,972,985.98	7,414,043,024.50	6,247,806,332.75
Excess Crude Oil			773,538,106.99	NIL	NIL
<b>Total</b>	<b>72,950,169,252.40</b>	<b>73,976,023,174.60</b>	<b>65,871,292,014.98</b>	<b>70,265,161,347.23</b>	<b>67,325,153,830.64</b>

## 1.0.9 EXPENDITURE

YEARS	2022	2021	2020	2019	2018
	N	N	N	N	N
Personnel Cost (MDAS)	35,735,797,006.22	9,251,239,991.10	9,188,672,860.58	8,417,556,285.39	7,551,976,843.82
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
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
COVID 19 Expenses(wage)		397,229,076.55	7,167,885,564.20	4,229,363,114.69	5,911,520,517.81
<b>Total Personnel Cost</b>		<b>24,457,742,635.81</b>	<b>26,095,346,212.95</b>	<b>22,154,984,560.55</b>	<b>22,743,094,122.60</b>
Overhead Cost	15,794,129,019.37	14,879,615,901.29	9,643,081,037.34	14,548,036,446.47	11,940,544,710.93
Capital Expenditure	33,718,004,119.21	38,476,466,765.20	26,344,797,072.21	44,378,837,858.98	46,331,298,080.26.00
<b>Total</b>	<b>85,247,930,144.80</b>	<b>77,813,825,302.30</b>	<b>62,083,224,322.50</b>	<b>81,081,858,865.80</b>	<b>81,014,936,913.70</b>

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

The table above shows the comparative analysis of Revenue and Expenditure for the past (5). Five years from the tables above it was observed that statutory allocation has increase with about (93.37%) or ~~N~~2,660,998,962.50 when compared with the figure of 2021. Internally Generated Revenue has decrease with about ~~N~~1,428,058,661.58 (116.95%). Value Added Tax (VAT) and Local Government Contribution kept on increasing.

#### 1.0.1 GENERAL OBSERVATION.

#### 1.0.2 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT.

The estimated statutory allocation from the Federation Account for the year under review was **N51,919,284,685.00** (Fifty One Billion, Nine Hundred and Ninety Nine Million, Two Hundred and Eighty Four Thousand, Six Hundred and Eighty Five Naira only). However the actual receipts by the state stood at **N40,085,353,980.59** (Forty Billion, and Eighty Five Million, Three Hundred and Fifty Three Thousand, Nine Hundred and Eighty Naira, Fifty Nine Kobo only) representing 77.25%. The revenue profile of the Accountant General Statement were verified and confirmed to have receipted within the period under review the sum of **N33,773,825,332.31** (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 **N6,071,538,349.37** ( Six Billion , and Seventy One Million , Five Hundred and Thirty Eight Thousand , Three Hundred and Forty Nine Naira Three Seven Kobo Only ) Details of revenue collection are tabulated here under. viz.

MONTH	ORIGINAL	AMENDED	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
	BUDGET	BUDGET						
	₦			₦	₦		₦	
JANUARY	4,326,607,057.08	0.00	4,326,607,057.08	3,515,173,889.23	522,966,335.89	2,992,207,553.34	(811,433,167.85)	81.25
FEBRUARY	4,326,607,057.08	0.00	4,326,607,057.08	1,733,678,602.50	478,291,971.88	1,255,386,630.62	(2,592,928,454.58)	40.07
MARCH	4,326,607,057.08	0.00	4,326,607,057.08	2,333,908,314.29	474,951,402.92	1,858,956,911.37	(1,992,698,742.79)	53.94
APRIL	4,326,607,057.08	0.00	4,326,607,057.08	3,480,705,993.99	516,859,563.30	2,963,846,430.69	(845,901,063.09)	80.45
MAY	4,326,607,057.08	0.00	4,326,607,057.08	3,070,664,204.05	494,804,106.53	2,575,860,097.52	(1,255,942,853.03)	70.97
JUNE	4,326,607,057.12	0.00	4,326,607,057.12	2,615,659,699.68	482,543,506.12	2,133,116,193.56	(1,710,947,357.44)	60.46
JULY	4,326,607,057.08	0.00	4,326,607,057.08	4,135,220,623.98	523,461,892.35	3,611,758,731.63	(191,386,433.10)	95.58
AUGUST	4,326,607,057.08	0.00	4,326,607,057.08	5,367,501,299.93	556,690,282.11	4,810,811,017.82	1,040,894,242.85	124.06
SEPTEMBER	4,326,607,057.08	0.00	4,326,607,057.08	3,062,227,290.38	494,572,120.18	2,567,655,170.20	(1,264,379,766.70)	70.78
OCTOBER	4,326,607,057.08	0.00	4,326,607,057.08	3,289,712,613.07	500,701,964.20	2,789,010,648.87	(1,036,894,444.01)	76.03
NOVEMBER	4,326,607,057.08	0.00	4,326,607,057.08	2,917,617,093.94	490,675,438.24	2,426,941,655.70	(1,408,989,963.14)	67.43
DECEMBER	4,326,607,057.08	0.00	4,326,607,057.08	4,563,284,355.55	535,019,765.65	4,028,264,589.90	236,677,298.47	105.47
<b>TOTAL</b>	<b>51,919,284,685.00</b>	<b>0.00</b>	<b>51,919,284,685.00</b>	<b>40,085,353,980.59</b>	<b>6,071,538,349.37</b>	<b>34,013,815,631.22</b>	<b>(11,833,930,704.41)</b>	<b>77.21</b>

### 1.1.3 VALUE ADDED TAX (VAT)

The total sum of **₦20,057,753,156.34** (Twenty Billion and Fifty Seven Million, Seven Hundred and Fifty Three Thousand, One Hundred and Fifty Six Naira thirty Four Kobo) was budgeted. However, the sum of **₦24,435,834,471.21** (Twenty Four Billion, Four Hundred and Thirty Five Million, Eighty Hundred and Thirty Four Thousand, Four Hundred and Seventy One Naira Twenty One Kobo only ) was realized from the Federation Account being share of the state allocation from value added Tax (VAT), This amount represent 121.85% of the projected receipt of for the year under review as reflected in the Accountant General's report. This shows an increase of **₦4,378,081,318.87** (Four Billion, Three Hundred and Seven Eight Million, and Eighty One Thousand, Three Hundred and Eighteen Naira, Eighty Kobo only) representing . Details of value added Tax receipts for the year 2022 are tabulated here under Viz:-

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		BUDGET	BUDGET				
		₦	₦	₦	₦	₦	
1	JANUARY	1,671,479,429.69	0.00	1,671,479,429.69	2,012,069,954.22	340,590,524.53	120.38
2	FEBRUARY	1,671,479,429.69	0.00	1,671,479,429.69	1,889,956,691.06	218,477,261.37	113.07

3	MARCH	1,671,479,429.69	0.00	1,671,479,429.69	1,764,829,144.91	93,349,715.22	105.58
4	APRIL	1,671,479,429.69	0.00	1,671,479,429.69	2,177,802,354.98	506,322,925.29	130.29
5	MAY	1,671,479,429.69	0.00	1,671,479,429.69	1,753,899,090.39	82,419,660.70	104.93
6	JUNE	1,671,479,429.75	0.00	1,671,479,429.75	2,111,160,632.68	439,681,202.93	126.30
7	JULY	1,671,479,429.69	0.00	1,671,479,429.69	2,046,022,215.59	374,542,785.90	122.41
8	AUGUST	1,671,479,429.69	0.00	1,671,479,429.69	1,912,404,039.77	240,924,610.08	114.41
9	SEPTEMBER	1,671,479,429.69	0.00	1,671,479,429.69	2,294,785,875.12	623,306,445.43	137.29
10	OCTOBER	1,671,479,429.69	0.00	1,671,479,429.69	2,032,283,484.51	360,804,054.82	121.59
11	NOVEMBER	1,671,479,429.69	0.00	1,671,479,429.69	2,284,966,502.59	613,487,072.90	136.70
12	DECEMBER	1,671,479,429.69	0.00	1,671,479,429.69	2,155,654,485.39	484,175,055.70	128.97
	<b>TOTAL</b>	<b>20,057,753,156.34</b>	<b>0.00</b>	<b>20,057,753,156.34</b>	<b>24,435,834,471.21</b>	<b>4,378,081,314.87</b>	<b>121.83</b>

### 1.1.4 CONSOLIDATED REVENUE FUNDS

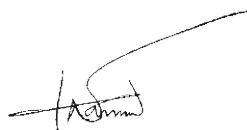
Section 120 (1) of the constitution of the Federal Republic Of Nigeria 1999, provide that all revenue or other monies raised or received by a state shall be paid into or credited to the consolidated revenue fund. Section (2) further, states that no moneys shall be withdrawn from the consolidated revenue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

Contrary to the provision of the Financial Regulations and the constitution of the Federal Republic of Nigeria, some Ministries, Departments, Agencies and other Arms of Government collect revenues such as Taxes, withholding Tax (WHT), fees, fine, interest and other revenue without promptly remitting the money into the treasury. It should be noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act which is a serious misconduct. Thus, all revenue collected during the year shall be brought into account on or before 31<sup>st</sup> December of the year ended.

During the year ended 31<sup>st</sup> December, 2022 total revenue received and credited to the consolidated Revenue fund are tabulated here under .Viz:-

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
₦			₦	₦	₦	₦	₦	%
23,238,608,364.48	Opening Balance					26,082,380,782.42		
37,786,349,086.07	Statutory Allocation	1	51,919,284,685.00	0.00	51,919,284,685.00	40,085,353,980.59	11,833,930,704.41	77.21
20,216,067,883.02	Value Added Tax	2	20,057,753,156.34	0.00	20,057,753,156.34	24,435,834,471.21	4,378,081,314.87	121.83
<b>81,241,025,333.57</b>	<b>SUB TOTAL</b>		<b>71,977,037,841.34</b>	<b>0.00</b>	<b>71,977,037,841.34</b>	<b>90,603,569,234.22</b>	<b>16,212,012,019.28</b>	<b>125.88</b>
	<b>OTHER REVENUE</b>							
195,815,359.74	Exchange Gain	5	0.00	0.00	0.00	150,587,424.53	150,587,424.53	0.00
13,905,246.10	Bank Charges		0.00	0.00	0.00	0.00	0.00	0.00
1,085,982,204.27	Other FAAC Transfers	4	0.00	0.00	0.00	3,823,350,052.25	3,823,350,052.25	0.00
99,100,637.14	Forex Equalisation		0.00	0.00	0.00	0.00	0.00	0.00
50,011,920.20	Solid Minerals		0.00	0.00	0.00	0.00	0.00	0.00
12,240,393.19	Cash Held by MDAs	9	0.00	0.00	0.00	78,327,763.94	78,327,763.94	0.00
<b>1,457,055,760.64</b>	<b>SUB TOTAL</b>		<b>-</b>	<b>0.00</b>	<b>-</b>	<b>4,052,265,240.72</b>	<b>4,052,265,240.72</b>	<b>0.00</b>
7,404,425,156.58	Taxes (Direct & Indirect)	3	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	334,808,312.01	95.25
1,219,231,374.52	Fines	3	22,900,000.00	0.00	22,900,000.00	697,149,502.89	674,249,502.89	3044.32
812,820,916.34	Fees	3	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	2,837,203,608.79	14.08
25,002,550.00	Licences	3	173,025,000.00	0.00	173,025,000.00	40,185,650.00	132,839,350.00	23.23
28,241,130.92	Rent on Gov't Property	3	4,590,000.00	0.00	4,590,000.00	22,557,451.83	17,967,451.83	491.45
	Rent on Land & Others General		29,406,696.00	0.00	29,406,696.00	0.00	29,406,696.00	0.00
55,632,905.38	Interest and Dividend	3	4,000,000.00	0.00	4,000,000.00	203,587,472.02	199,587,472.02	5089.69
82,448,909.71	Earning	3	130,600,000.00	0.00	130,600,000.00	80,570,725.17	50,029,274.83	61.69
192,380,789.32	Sales	3	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	2,777,216,952.08	6.34
36,855,729.48	Miscellaneous	3	0.00	0.00	0.00	0.00	0.00	0.00
	Repayment General		561,900,000.00		561,900,000.00	11,473,616.88	550,426,383.12	2.04
<b>9,857,039,462.25</b>	<b>SUB TOTAL</b>		<b>14,249,106,950.85</b>	<b>0.00</b>	<b>14,249,106,950.85</b>	<b>8,428,980,800.76</b>	<b>7,603,735,003.57</b>	<b>59.15</b>
<b>92,555,120,556.46</b>	<b>TOTAL RECEIVE</b>		<b>86,226,144,792.19</b>	<b>0.00</b>	<b>86,226,144,792.19</b>	<b>103,084,815,275.70</b>	<b>11,656,000,244.29</b>	<b>119.55</b>
	<b>LESS: EXPENDITURE</b>							
	<b>PERSONNEL COST</b>							
24,457,742,635.72	Personnel Expenditure by Administrative Classification	10	36,193,541,804.31	0.00	36,193,541,804.31	31,169,941,955.58	5,023,599,848.73	86.12
	Pension	110	4,800,000,000.00	0.00	4,800,000,000.00	4,565,855,050.64	234,144,949.36	95.12
	<b>TOTAL</b>		<b>40,993,541,804.31</b>	<b>0.00</b>	<b>40,993,541,804.31</b>	<b>35,735,797,006.22</b>	<b>5,257,744,798.09</b>	<b>87.17</b>
	<b>OVERHEAD COST</b>							

14,879,615,911.29	Overhead Expenditure by Administrative Classification Other FAAC Deduction(Ecological)	11	24,976,909,880.00	0.00	24,976,909,880.00	15,795,729,019.37	9,181,180,860.63	63.24
		151	0.00	0.00	0.00	1,091,150,695.46	0.00	0.00
<b>39,337,358,547.01</b>	<b>TOTAL PAYMENT</b>		<b>65,970,451,684.31</b>	<b>0.00</b>	<b>65,970,451,684.31</b>	<b>52,622,676,721.05</b>	<b>14,438,925,658.72</b>	<b>79.77</b>
<b>53,217,762,009.45</b>	<b>Operating Balance Appropriation/Transfer</b>					<b>50,462,138,554.65</b>		
24,000,000,000.00	Transfer to CDF	ST4	34,948,694,272.56	0.00	34,948,694,272.56	20,000,000,000.00	14,948,694,272.56	57.23
835,937,765.81	External Loan Repayment	149	400,000,000.00	0.00	400,000,000.00	792,852,582.26	(392,852,582.26)	198.21
2,299,443,461.22	Internal Loan Repayment	150	2,303,384,877.00	0.00	2,303,384,877.00	4,187,535,071.65	(1,884,150,194.65)	181.80
<b>27,135,381,227.03</b>	<b>SUB TOTAL</b>		<b>2,703,384,877.00</b>	<b>0.00</b>	<b>37,652,079,149.56</b>	<b>25,481,750,900.74</b>	<b>12,170,328,248.82</b>	<b>67.68</b>
<b>26,082,380,782.42</b>	<b>CLOSING BALANCE</b>					<b>24,980,387,653.91</b>		



IBRAHIM UMAR (FCNA, CITN, FNFA)

ACCOUNTANT GENERAL

### 1.1.5 INTERNALLY GENERATED REVENUE PROJECTION

Government was un-able to release its revenue target of ~~₦~~14,249,106,950.85 ( Fourteen Billion, Two Hundred and Forty Nine Million, One Hundred and Six Thousand, Nine Hundred and Fifty Naira Eighty Five Koko only). This Budgeted amount was the projection for the year under review. But the sum of ~~₦~~8,428,980,800.67 (Eight Billion , Four Hundred and Twenty Eight Million, Nine Hundred and Eighty Thousand , Eight Hundred Naira Sixty Seven Kobo Only) was realized, which is about 60% of the budgeted projection. Thus, showing an decrease of ~~₦~~1,428,058,661.58 One Billion ,Four Hundred and Twenty Eight Million, and Fifty Eight Thousand , Six Hundred and Sixty One Naira Fifty Eight Kobo Only) when compared with the preceding year figure. This, in terms of value represents the sum of ~~₦~~1,428,058,661.58 as performance is deficit when compared with last year. It is therefore expected that despite the fall in the statutory allocation the strategies put in place by the state government would augment the internally generated revenue there by bridging the fallen receipts from statutory allocation. The internally generated revenue should be on the decrease annually. It is strongly advise that the government should ensure that the agency responsible for



collection of revenue (State Board of Internal Revenue) live up to its expectation through training and development of staffs, as that would impact positively towards enhancing the Internal Revenue Generation capacity of the State in order to cushion the effects of low revenue from the federation account. Details of the revenue generation for state is hereby stated in the table below

	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE IN %
HEAD		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		
		₦	₦	₦	₦	₦	₦	
120101	Taxes	7,404,425,156.58	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	(334,808,312.01)	95.25
120205	Fine	1,219,231,374.52	22,900,000.00	0.00	22,900,000.00	697,149,502.89	674,249,502.89	3044.32
120204	Fees	812,820,916.34	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	(2,837,203,608.79)	14.08
120201	Licences	25,002,550.00	173,025,000.00	0.00	173,025,000.00	40,185,650.00	(132,839,350.00)	23.23
120207	Earning	82,448,909.71	130,600,000.00	0.00	130,600,000.00	80,570,725.17	(50,029,274.83)	61.69
120206	Sales	192,380,789.32	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	(2,777,216,952.08)	6.34
120208	Rent on Gov't Buildings General	28,241,130.92	4,590,000.00	0.00	4,590,000.00	22,557,451.83	17,967,451.83	491.45
120209	Rent on Land & Others General	0.00	29,406,696.00	0.00	29,406,696.00	0.00	(29,406,696.00)	0.00
120212	Interest Earned	55,632,905.38	4,000,000.00	0.00	4,000,000.00	203,587,472.02	199,587,472.02	5089.69
	<b>Sub Total</b>	<b>9,820,183,732.77</b>	<b>13,687,206,950.85</b>	<b>0.00</b>	<b>13,687,206,950.85</b>	<b>8,417,507,183.88</b>	<b>(5,269,699,766.97)</b>	61.50
120210	Repayment General	36,855,729.48	561,900,000.00	0.00	561,900,000.00	11,473,616.88	(550,426,383.12)	2.04
	<b>Sub Total</b>	<b>36,855,729.48</b>	<b>561,900,000.00</b>	<b>0.00</b>	<b>561,900,000.00</b>	<b>11,473,616.88</b>	<b>(550,426,383.12)</b>	2.04
	<b>Total Revenue</b>	<b>9,857,039,462.25</b>	<b>14,249,106,950.85</b>	<b>0.00</b>	<b>14,249,106,950.85</b>	<b>8,428,980,800.76</b>	<b>(5,820,126,150.09)</b>	59.15

### 1.1.6 CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	PREVIOUS YEAR
ADD RECEIPT		BUDGET	BUDGET		ACTUAL 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
Statutory Allocation From FAAC	1	51,919,284,685.00	0.00	51,919,284,685.00	40,085,353,980.59	37,786,349,086.07
Valua Added Tax (VAT)	2	20,057,753,156.34	0.00	20,057,753,156.34	24,435,834,471.21	20,216,067,883.02
<b>SUB TOTAL</b>		<b>71,977,037,841.34</b>	<b>0.00</b>	<b>71,977,037,841.34</b>	<b>64,521,188,451.80</b>	<b>58,002,416,969.09</b>
Taxes	3	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	7,404,425,156.58
Fine	3	22,900,000.00	0.00	22,900,000.00	697,149,502.89	1,219,231,374.52
Fees	3	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	812,820,916.34
Licences	3	173,025,000.00	0.00	173,025,000.00	40,185,650.00	25,002,550.00
Earning	3	130,600,000.00	0.00	130,600,000.00	80,570,725.17	82,448,909.71
Sales	3	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	192,380,789.32
Rent on Gov't Buildings General	3	4,590,000.00	0.00	4,590,000.00	22,557,451.83	28,241,130.92
Rent on Land & Others General		29,406,696.00	0.00	29,406,696.00	0.00	0.00

Interest Received & Dividends	3	4,000,000.00	0.00	4,000,000.00	203,587,472.02	55,632,905.38
Miscellaneous		0.00	0.00	0.00	0.00	36,855,729.48
Repayment General		561,900,000.00	0.00	561,900,000.00	11,473,616.88	0.00
<b>TOTAL INTERNAL GENERATED REVEUNE</b>		<b>14,249,106,950.85</b>	<b>0.00</b>	<b>14,249,106,950.85</b>	<b>8,428,980,800.76</b>	<b>9,857,039,462.25</b>
Other FAAC Transfer	4		0.00	-	3,823,350,052.25	1,249,000,007.71
Exchange Difference/Gain	5	1,606,832,195.00	0.00	1,606,832,195.00	150,587,424.53	195,815,359.74
Sales of Government Asset (Airport)	11	12,820,107,602.00	0.00	12,820,107,602.00	0.00	0.00
Cash Held BY MDAs	9	0.00	0.00	0.00	78,327,763.94	12,240,613.69
Grant	146	47,632,518,677.00	0.00	47,632,518,677.00	14,928,223,772.68	9,678,047,851.57
<b>TOTAL OTHER REVEUNE</b>		<b>62,059,458,474.00</b>	<b>0.00</b>	<b>62,059,449,474.00</b>	<b>18,980,489,013.40</b>	<b>11,135,103,832.71</b>
<b>TOTAL RECEIPT</b>		<b>148,285,603,266.19</b>	<b>0.00</b>	<b>148,285,603,266.19</b>	<b>91,930,658,265.96</b>	<b>78,994,560,264.05</b>
<b>LESS PAYMENT</b>						
Personnel Cost	ST3	40,993,541,804.31	0.00	40,993,541,804.31	35,735,797,006.22	24,457,742,635.72
Overhead Cost	ST3	24,976,909,880.00	0.00	24,976,909,880.00	15,794,129,019.37	14,879,615,911.29
Other Deductions (Ecological)	FAAC ST4	0.00	0.00	0.00	1,091,150,695.46	0.00
<b>TOTAL PAYMENT</b>		<b>65,970,451,684.31</b>	<b>0.00</b>	<b>65,970,451,684.31</b>	<b>52,621,076,721.05</b>	<b>39,337,358,547.01</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>82,315,151,581.88</b>	<b>0.00</b>	<b>82,315,151,581.88</b>	<b>39,309,581,544.91</b>	<b>39,657,201,717.04</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>						
<b>PURCHASE/CONSTRUCTION OF ASSETS</b>						
Administration Sector	111	17,012,395,765.63		17,012,395,765.63	4,852,840,875.07	9,667,841,040.25
Economic Sector	111	68,990,304,381.97		68,990,304,381.97	16,934,380,601.76	10,820,621,282.93
Law and Justice	111	1,796,240,380.00	0.00	1,796,240,380.00	147,000,000.00	5,982,674,605.66
Social Sector	111	40,268,067,586.36	0.00	40,268,067,586.36	10,771,432,642.38	9,676,092,204.45
Contingency Fund/Planning Reserve	111	3,000,000,000.00	0.00	3,000,000,000.00	1,012,350,000.00	250,000,000.00
Covid-19 Expenditure	111	1,000,000,000.00		1,000,000,000.00		2,079,237,631.91
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>132,067,008,113.96</b>	<b>0.00</b>	<b>132,067,008,113.96</b>	<b>33,718,004,119.21</b>	<b>38,476,466,765.20</b>
Add Dividend Received from Companies	21	1,055,245,000.00	0.00	1,055,245,000.00	201,786,322.20	18,699,582.10
<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES</b>		<b>(49,751,856,532.08)</b>	<b>0.00</b>	<b>(49,751,856,532.08)</b>	<b>5,793,363,747.90</b>	<b>1,199,434,533.94</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>						
External Loan Received	23	803,627,565.00	0.00	804,262,180.00	0.00	0.00
Internal Loans	24	31,862,059,997.40	0.00	31,862,059,997.40	0.00	3007180457.14
Loan Repayment (External Loan)	25	400,000,000.00	0.00	400,000,000.00	792,852,582.26	835,937,765.81
Loan Repayment (Internal Loan)	26	2,303,384,877.00	0.00	2,303,384,877.00	4,187,535,071.65	2,299,443,461.22
<b>Net Cash Flow From Financing Activities</b>		<b>35,369,072,439.40</b>	<b>0.00</b>	<b>35,369,707,054.40</b>	<b>4,980,387,653.91</b>	<b>(128,200,769.89)</b>
<b>Net Cash Flow From All Activities</b>		<b>70,738,144,878.80</b>	<b>0.00</b>	<b>70,738,144,878.80</b>	<b>812,976,093.99</b>	<b>1,071,233,764.05</b>
Cash & its Equivalent 1-01-2022		0.00	0.00	0.00	26,686,168,160.61	25,614,934,396.56
<b>Cash &amp; its Equivalent 31-12-2022</b>	<b>28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,499,144,254.60</b>	<b>26,686,168,160.61</b>

### 1.1.7 MINISTRY OF BUDGET AND ECONOMIC PLANNING IN COLLABORATION WITH KEBBI STATE COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAM

In the course of our audit exercise, it was observed that the total sum of Three Billion, Nine Hundred Naira only (₦3,900,000,000.00) was received from the Federal Government and Kebbi State local Government infrastructural Development for the conduct of Covid-19 action recovery and economic stimulus program in Kebbi State for the period 1<sup>st</sup> January to 31<sup>st</sup> December 2022. While the total sum of Three Billion, Eight Hundred and Twenty Seven Million, Five Hundred and Eight Thousand, Five Hundred Naira

(N3,827,585,500.00 was disbursed to three (3) result area and state cash control unit (SCCU).

The analysis below are the details of receipts and disbursement for the period under review 1<sup>st</sup> January to 31<sup>st</sup> December 2022

	=	N
A. Income		- 900,000,000.00
Federal Cares Support Unit		-
Kebbi State Local Government		
Infrastructural Development		- <u>3,000,000,000.00</u>
<b>TOTAL RECEIPTS</b>		<b><u>3,900,000,000.00</u></b>
B. Disbursement		
1. Kebbi Cares Conducting Unit SCCU		- (265,885,500.00)
2. Kebbi State Fadama II result area II		(2,791,000,000.00)
3. Kebbi State Community and Social Development Agency CSDA result area I		- (339,500,000.00)
4. Kebbi State Cash transfer unit result area I		- (234,000,000.00)
5. Kebbi State Small and Medium Enterprises		- <u>(197,200,000.00)</u>
<b>TOTAL DISBURSEMENT</b>		<b><u>3,827,585,500.00</u></b>
<b>A less B</b>	=	<b>72,414,500.00</b>
<b>Less Financial Cost</b>	=	<b><u>304.25</u></b>
<b>Surplus of income over expenditure</b>		<b>72,414,195.75</b>
<b>As at 7/12/2022</b>		

**1.1.8 Government Statement of Financial Position (Asset and liabilities) for the period ended 31st December 2022**

	NOTES	CURRENT YEAR ACTUAL 2022	PREVIOUS YEAR ACTUAL 2021
ASSETS		N	N
<b>QD AETS</b>			
<b>Cash &amp; Banks Balances</b>	152	27,499,144,254.60	26,686,168,160.58
<b>Special Imprest</b>	153	2,894,304,277.30	2,008,446,699.00
<b>Cash Held by MDAs</b>	9	78,327,763.94	12,240,393.19
<b>SUB TOTAL</b>		<b>30,471,776,295.84</b>	<b>28,706,855,252.77</b>
<b>INVESTMENTS</b>			
<b>State Investment</b>	154	6,954,277,658.06	5,655,899,891.18
<b>Staff Loans &amp; Advances</b>	155	216,872,467.87	275,124,301.31
<b>Liability Over Asset</b>	SEE AG's Report	30,923,821,472.89	37,085,994,761.04
<b>SUB TOTAL</b>		<b>38,094,971,598.82</b>	<b>43,017,018,953.53</b>

<b>TOTAL ASSETS</b>		<b>68,566,747,894.66</b>	<b>71,723,874,206.30</b>
<b>Public Fund</b>			
<b>Capital Development fund</b>	ST4	924,642,437.66	603,787,157.45
<b>LIABILITIES</b>			
<b>Contractual Obligation</b>	158	11,629,489,871.08	11,629,489,871.08
<b>Outstanding Pension/Gratuity</b>	159	1,480,477,380.31	6,543,589,840.73
<b>External Loan</b>	156	18,359,934,211.00	18,791,954,779.45
<b>Internal Loan</b>	157	36,172,203,994.61	34,155,052,557.59
<b>SUB TOTAL</b>		<b>67,642,105,457.00</b>	<b>71,120,087,048.85</b>
<b>TOTAL LIABILITIES</b>		<b>68,566,747,894.66</b>	<b>71,723,874,206.30</b>

### 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 **₦27,499,144,254.60** (Twenty Seven Billion, Four Hundred and Ninety Nine Million, One Hundred and Forty Four Thousand, Two Hundred and Fifty Four Naira, Sixty Kobo Only) as per statement **No: 2** of the Accountant General report. There was no cash in hand as at 31<sup>st</sup> December 2022. Financial instruction **No: 1401** requires annual Board of Survey to be held after close of business on the last working day of each financial year before the opening of a business on the 1<sup>st</sup> day of new year (financial year 2022) 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 31<sup>st</sup> December 2022 the outstanding pension/gratuity amounted to **₦1,480,477,380.31** ( One Billion, Four Hundred and Eighty Million, Four Hundred and Seventy Seven Thousand, Three Hundred and Eighty Naira Thirty One Kobo only). **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 **₦2,894,304,277.30** (Two Billion, Eight Hundred and Ninety Four Million, Three Hundred and Four Thousand, Two Hundred and Seventy Seven Naira, Thirty only) was granted as special imprest to various ministries and organizations but was

retired **contrary to the provision of financial regulation No:1111 which state that "All Standing Imprest must be retired on or before 31<sup>st</sup> December of the financial year in which they are issued . Special imprest will be retired within the period allowed or immediately the reason for which they were granted cease to exist whichever is earlier. Note 10 are list of the effected ministries and organizations.**

## **1.2.2 INVESTMENT IN COMPANIES**

Government statement of operating assets and liabilities for the period ended 31<sup>st</sup> December 2021 showed a total of **₦6,954,277,658.06** (Six Billion, Nine Hundred and Fifty Four Million, Two Hundred and Seventy Seven Thousand, Six Hundred and Fifty Eight Naira Six Kobo only) as investment in companies as existing holding for the reviewed year as against **₦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) in the previous year. This shows a increase of **₦1,298,377,766.88** (One Billion, Two Hundred and Ninety Eight Million, Three Hundred and Seventy Seven Thousand, Seven Hundred and Seventy Six Naira Eighty Eight 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 shown that the sum of **₦201,786,322.20** (Two Hundred and One Million, Seven Hundred Eighty Six Thousand, Three Hundred and Twenty Two Naira, Twenty Kobo only). **Seen Note 18.** 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 ASSET**

The sum of ~~₦~~30,923,821,472.89 (Thirty Billion, Nine Hundred and Twenty Three Eight Million, Eight Hundred and Twenty One Thousand, Four Hundred and Seventy Two Naira, Eighty Nine Kobo only) being total liabilities over asset was as a result of Asset in various Parastatals where the internal and external loans as well as commitments in respect of contract to Finance projects on roads, rural electrification and water supply were invested. This has been necessitated by cash based accounting concept.

### **1.2.4 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 **₦66,270,274.56** (Sixty Six Million, Two Hundred and Seventy Thousand, Two Hundred and Seventy Four Naira, Fifty Six Kobo only) was observed as salary and allowances wrongly paid to staff after terminal dates .

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

### **1.2.5 MINISTRY OF FINANCE INCORPORATED DEPT**

### **1.2.6 BALANCES OF OUTSTANDING CAR LOAN FOR POLITICAL AND PUBLIC OFFICE HOLDERS AS AT 31/12/2022**

During the period under review, report from the loan granted to staff and other political office holders, the sum of Fifty Seven Million, Seven Hundred Forty Eight Thousand, Seven Hundred Sixteen Naira Ninety Five Kobo (**₦57,748,716.95**) Only was so far recovered leaving a balance of Thirty Eight Million, Three Hundred and Ten Thousand, Six Hundred and Sixteen Naira, Fifteen Kobo (**₦38,310,616.15**) 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 2<sup>ND</sup> ADAMU ALIERO QUARTERS AS AT 31/12/2022**

During the period under review, report from the houses loans granted to staff and other political office holders, the sum of One Hundred and Eighty One Million, Three Hundred Twenty Five Thousand, Four Hundred and Seventeen Naira fifty Eight Kobo (**₦181,325,417.58**) only was so far recovered leaving balance of Eighty Six Hundred Million, One Hundred and Twelve Thousand, Seven Hundred and Sixty Three Naira, Forty Kobo (**₦86,112,763.42**) 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 GRANDTED AS AT 31/12/2022**

During the period under review, report from the Housing loan granted to staff and other political office holder, the sum of Ten Million, Eight Hundred and Thirty Five Thousand, Five Hundred Twenty One Naira Seventy Kobo (**₦10,835,521.70**) only was so far recovered leaving a balance of Sixty Hundred Twenty Two Million, and Eighty Eight Thousand, Naira, Thirty Kobo (**₦622,088.30**) 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 31/12/2022**

During the period of this report out of the outstanding balances of Housing Scheme, Kalgo Quarters as at 31<sup>st</sup> December, 2022 was Fifty Two Million, Six Hundred and Seventy Three Thousand, Naira (**₦52,673,000.00**) only was so far recovered leaving the balance of Ninety One Hundred Million, Eight Hundred Twenty Seven Thousand, Naira **₦91,827,000.00** as outstanding against the beneficiaries, However the Ministry of Finance is recovering the balances from the beneficiaries monthly salary on direct deductions.

### 1.3.0 STATEMENT CAPITAL DEVELOPMENT FUND

The sum of **₦131, 615,573,039.24** was estimated as capital Expenditure (One Hundred and Thirty One Billion Six Hundred and Fifteen Million, Five Hundred and Seventy Three Thousand, and Thirty Nine Naira only).

PREVIOUS YEAR ACTUAL 2020	DESCRIPTION	NOTE	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
₦			₦	₦	₦	₦	₦	₦
2,376,326,032.08	Opening Balance		6,893,001,164.68	0.00	6,893,001,164.68	603,787,157.45		
24,000,000,000.00	Transfer From CRF	ST3		0.00		20,000,000,000.00	20,000,000,000.00	0.00
26,376,326,032.08	<b>SUB TOTAL</b>					<b>20,603,787,157.45</b>	20,603,787,157.45	0.00
	<b>ADD CAPITAL RECEIPTS</b>							
3,007,180,457.14	Internal Loans	148	31,862,059,997.40	0.00	31,862,059,997.40	0.00	0.00	0.00
	External Loans	147	803,627,565.00	0.00	803,627,565.00	0.00	0.00	0.00
9,678,047,851.33	Grants	146	47,632,518,677.00	0.00	47,632,518,677.00	14,928,223,772.68	(32,704,294,904.32)	31.34
18,699,582.10	Dividend Received from Companies	145	1,055,245,000.00	0.00	1,055,245,000.00	201,786,322.20	(853,458,677.80)	0.00
12,703,927,890.57	<b>SUB TOTAL</b>		<b>81,353,451,239.40</b>	0.00	<b>81,353,451,239.40</b>	<b>15,130,010,094.88</b>	<b>(66,223,441,144.52)</b>	18.60
39,080,253,922.65	<b>TOTAL CAPITAL RECEIPTS</b>		<b>81,353,451,239.40</b>	0.00	<b>81,353,451,239.40</b>	<b>35,733,797,252.33</b>	<b>(45,619,653,987.07)</b>	43.92
	<b>LESS : CAPITAL EXPENDITURE</b>							
9,667,841,040.25	Administration Sector	111	17,012,395,765.63	0.00	17,012,395,765.63	4,852,840,875.07	12,159,554,890.56	28.53
10,820,621,282.93	Economic Sector	111	68,990,304,381.97	0.00	68,990,304,381.97	16,934,380,601.76	52,055,923,780.21	24.55
	Law and Justice	111	1,796,240,380.00		1,796,240,380.00	147,000,000.00	1,649,240,380.00	8.18
5,982,674,605.66	Regional Sector (Environmental)		0.00	0.00	0.00	0.00	0.00	0.00
9,676,092,204.45	Social Sector	111	40,268,067,586.36	0.00	40,268,067,586.36	10,771,432,642.38	29,496,634,943.98	26.75
250,000,000.00	Contingency Fund/Planning Reserve	111	2,548,564,925.28	0.00	2,548,564,925.28	1,012,350,000.00	1,536,214,925.28	39.72
2,079,237,631.91	Covid-19 Expenditure	111	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
38,476,466,765.20	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>131,615,573,039.24</b>	0.00	<b>131,615,573,039.24</b>	<b>33,718,004,119.21</b>	<b>97,897,568,920.03</b>	25.62
603,787,157.45	<b>CLOSING BALANCE</b>					<b>2,015,793,133.12</b>		

### 1.3.1 ACTUAL CAPITAL DEVELOPMENT FUND

The actual expenditure incurred during the period under review was observed to stand at **₦33, 718,004,119.21** (Thirty Three Billion, Seven



Hundred and Eighteen Million, and Four Thousand, One Hundred and Nineteen Naira Twenty One Kobo, only)

**1.3.1 CAPITAL RECEIPTS :-** From The Accountant General's report, capital receipts amounted to **₦15,130,010,094.88** ( Fifteen Billion, One Hundred and Thirty Million, and Ten Thousand, and Ninety Four Naira, Five Kobo only) that is **51.56%** of the approved estimated receipts.

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

The closing balance was **₦2,025,793,133.12** ( Two Billion, and Twenty Five Million, Seven Hundred and Ninety Three Thousand, One Hundred and Thirty Three Naira, Twelve 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 CONTRACT AWARDS**

The concept of Value-for Money Audit (VFMA) received top –most priority in the programme of this accordingly, Verification were carried out in respect of some significant items of capital expenditure and some services said to have been provided. This was only possible in respect of expenditure items that were physical in nature. In the case of social service, such verification could not be effectively carried out due to the nature and circumstances under which such services were rendered.

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

contractual documents in respect of many projects from various MDAs were not made available to this office , for necessary action(s).

## **2.0.2 INTERNAL CONTROL SYSTEM**

The internal control is the whole system of controls, financial or otherwise put in place by the management in order to run the business of government in an orderly manner and to ensure strict adherence to its policies, safeguard 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 disbursement made to various ministries, departments and agencies. It appears that Internal Audit Units are not available in most MDAs and where they existed, they were more concerned with appending "checked and passed for payment" stamp on payment vouchers without checking to establish the completeness and accuracy of required documents and the extent of compliance with financial instructions, 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 (MDA), the Accountant General and the Auditor General of the State, in each year under reference. As in the previous year, office has not receive a single report from any 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:

- $\frac{3}{4}$  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.
- $\frac{3}{4}$  Training and retraining of internal auditors to enhance their capacity ,competence and independence in service delivery :
- $\frac{3}{4}$  Provision of logistics and information communication technology (ICT) facilities in line with current trend to enhance their productivity:
- $\frac{3}{4}$  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 Pubic Account Committee (PAC) on the level of concern shown on previous Auditor's Annual Reports, I still wish to draw the attention of the committee (PAC) to ensure convening of Public Account Committee session annually. This measure will go a long way in improving the negative trends in public accountability across the state and sanctioning of erring officers to serve as deterrent for future occurrences.

## **2.0.5 GENERAL OBSERVATION ON THE BUDGET**

Budget preparation since the year ended, 31st December, 2016-2022, have been on cash accounting basis, whereas accountant- General's draft reports draft reports have always been translated into accruals basis (IPSAS) within the same period. I therefore urge that, a coordinated effort of the major stakeholders that ie. Planning & Budget Commission, Ministry of Finance and Public Accounts Committee of the Kebbi State House of Assembly to see that migration to Accrual IPSAS Budget are made possible to confirm with International Standards with a view to avoiding parallel operations

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

## **2.0.6 ARREARS OF REVENUE RETURNS**

There were no returns received from any accounting officer in respect of accrued revenue which remained un-collected as at the close of the financial year. Considering the huge amounts highlighted in this report as revenue shortfalls, it is either the collection machinery was defective or the revenue forecast was exaggerated. In both situations arrears of revenue returns would have explained the course for the un-collected revenue. Arrears of revenue returns are required in respect of assessed but uncollected revenue as at close of each financial year. The Accountant Generals Report 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 of this report,(**74**) Motor Vehicle/Plants were to be boarded the Sum of Five Million, Four Hundred and Fifteen Thousand, Naira, (**₦5,415,000.00**) only was deposited into Government Revenue Account. Below are the details sales made during the period under review Viz:-

### **2.1.2 ESTIMATED INTERNALLY GENERATED REVENUE**

The sum of ~~₦~~14,249,106,950.85 ( Fourteen Billion, Two Hundred and Forty Nine Million, One Hundred and Six Thousand, Nine Hundred and Fifty Naira Eighty Five Koko only). This Budgeted amount was the projection for the year under review. But the sum of ~~₦~~8,428,980,800.67 (Eight Billion , Four Hundred and Twenty Eight Million, Nine Hundred and Eighty

Thousand , Eight Hundred Naira Sixty Seven Kobo Only).realized (**Note3**) this represent 60% of the targeted figure.

### 2.1.5 RE-CURRENT REVENUE SHORTFALL

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

	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	SHORT FALL
HEAD		ACTUAL 2021	BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦	₦
120101	Taxes	7,404,425,156.58	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	(334,808,312.01)
120204	Fees	812,820,916.34	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	(2,837,203,608.79)
120201	Licences	25,002,550.00	173,025,000.00	0.00	173,025,000.00	40,185,650.00	(132,839,350.00)
120207	Earning	82,448,909.71	130,600,000.00	0.00	130,600,000.00	80,570,725.17	(50,029,274.83)
120206	Sales	192,380,789.32	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	(2,777,216,952.08)
120209	Rent on Land & Others General	0.00	29,406,696.00	0.00	29,406,696.00	0.00	(29,406,696.00)
120210	Repayment General	36,855,729.48	561,900,000.00	0.00	561,900,000.00	11,473,616.88	(550,426,383.12)
	<b>Total Revenue</b>		<b>14,217,616,950.85</b>	<b>0.00</b>	<b>14,217,616,950.85</b>	<b>7,505,686,374.02</b>	(6,711,930,576.83)

Government is hereby advice to have a critical look at the above stated revenue Codes 120101 Taxes, 120204 Licenses, 120207 Earning 120206 Sale 120209 rent on land & Other General 120210 Repayment General 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:-

<b>ECONOMIC CODES</b>	<b>DESCRIPTION</b>	<b>ESTIMATED REVENUE</b>	<b>ACTUAL COLLECTION</b>	<b>SHORTFALL</b>
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
<b>TOTAL</b>		<b>5,100,000.00</b>	<b>0.00</b>	<b>5,100,000.00</b>

### **2.1.9 BOARD OF INTERNAL REVENUE**

Revenue shortfall amounting to **₦619,200,609.88** (Six Hundred and Nineteen Million , Two Hundred Thousand, Six Hundred and Nine Naira Eighty Eight Kobo only) was observed under Eight Economic Codes during the year under review. The amount of the shortfall represents 47.51% of the approved estimated revenue from the affected codes as shown below:

<b>ECONOMIC CODES</b>	<b>DESCRIPTION</b>	<b>ESTIMATED REVENUE</b>	<b>ACTUAL COLLECTION</b>	<b>SHORTFALL</b>
12010002	Direct Assessment	1,000,000,000.00	433,261,983.11	566,738,016.89
12010119	Entertainment	1,500,000.00	806,980.00	193,020.00
12010011	Tax on Dividends	1,000,000.00	129,468.83	870531.17
12010115	Tax Audit Recovery	1,500,000,000.00	1,451,219,316.68	48,780,683.32
12020642	Motor Vehicle Registration	5,000,000.00	3,323,366.50	1,676,633.50
12020644	Misc Traffic Regulation	1,000,000.00	860,675.00	139,325.00
12020720	Sale of NDE Forms National Driving Licence	200,000.00	73,100.00	126,900.00
12020687	Sales of Vehicle Registration Book	2,500,000.00	2,324,500.00	175500.00
<b>TOTAL</b>		<b>2,511,200,000.00</b>	<b>1,891,999,390.12</b>	<b>619,200,609.88</b>

## 2.2.0 MINISTRY OF JUSTICE

Revenue shortfalls to the tune of ~~N~~30, 000,000.00 (thirty Million, Naira only) was observed under One Economic Codes. The amount involved constitute up to 100% of the approved estimated revenue collection as shown below

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
1202438	Contract agreem. Processing fees	30,000,000.00	0.0	30,000,000.00
<b>TOTAL</b>		<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>

## 2.2.1 MINISTRY OF ENVIRONMENT

Revenue shortfalls to the tune of ~~N~~1, 124,000.00 (One Million, One Hundred and Twenty Four Thousand, Naira only) was observed under Four Economic Codes. The amount involved represents 59.9% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12010121	Penalties charge	200,000.00	0.00	200,000.00
12020664	Sales of seed from nurseries	100,000.00	35,000.00	65,000.00
12020633	Tueguya farming	2,000,000.00	1,623,500.00	377,000.00
12020689	sales of Forestry Product	500,000.00	18,000.00	1482,000.00
<b>TOTAL</b>		<b>2,800,000.00</b>	<b>1,676,000.00</b>	<b>1,124,000.00</b>

## 2.2.2 MINISTRY OF WORKS

Revenue shortfalls to the tune of ~~N~~4, 823,718.00 (Four Million, eighty Hundred and Twenty Three Thousand Seven Hundred and eighteen Naira) only was observed under on Three Economic Code. The amount involved was represent 13.8% 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	22,500.00	977,500.00
12020476	Contract Processing	4,500,000.00	667,782.00	3,832,218.00
12020142	Works School	100,000.00	86,000.00	14,000.00
<b>TOTAL</b>		<b>5,600,000.00</b>	<b>776,282.00</b>	<b>4,823,718.00</b>

## 2.2.3 SIR AHMADU BELLO INTERNATIONAL AIRPORT

Revenue shortfall to the tune of ~~N~~8, 484,600.00 (Eight Million, Four Hundred and Eighty Four Thousand, Six Hundred Naira only) was observed under Two Economic Codes. The amount involved represents 34.7% of the approved estimated revenue collection as shown below:



ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020716	Lading Fees	10,000,000.00	3,520,000.00	6,480,000.00
12020694	Gate Fees	3,000,000.00	995,400.00	2,004,600.00
<b>TOTAL</b>		<b>13,000,000.00</b>	<b>4,515,400.00</b>	<b>8,484,600.00</b>

#### 2.2.4 KESEPA

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

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020717	KESEPA	1,500,000.00	400,000.00	1,100,000.00
	<b>TOTAL</b>	<b>1,500,000.00</b>	<b>400,000.00</b>	<b>1.100.000.00</b>

#### 2.2.5 MINISTRY FOR BASIC EDUCATION

Revenue shortfalls to the tune of **₦17, 315,593.00** (Seventeen Million, Three Hundred and Fifteen Thousand, Five Hundred and Ninety Three Naira only) was observed under Three Economic Codes. The amount involved represents 5.37% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION OF REVENUE	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT-FALL
12020475	Contract Processing Fees	5,300,000.00	178,250.00	5,121,750.00
12020475	Reg. and Renewal of Contract	6,000,000.00	391,500.00	5,608,500.00
12020421	Contract Agreement	7,000,000.00	414,657.00	6,585,343.00
<b>Total</b>		<b>18,300,000.00</b>	<b>984,407.00</b>	<b>17,315,593.00</b>

#### 2.2.6 MINISTRY OF HIGH EDUCATION

Revenue shortfalls to the tune of **₦1, 000,000.00** (One Million, 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
12020476	Contract Registration	1,000,000.00	0.00	1,000,000.00
<b>Total</b>		<b>1,000,000.00</b>	<b>.00</b>	<b>1,000,000.00</b>

## 2.2.7 COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, JEGA

Revenue shortfalls to the tune of **₦4, 090, 00.00** (Four Million, and Ninety Thousand, 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	5,000,000.00	910,000.00	4,090,000.00
<b>Total</b>	<b>5,000,000.00</b>	<b>910,000.00</b>	<b>4,090,000.00</b>

## 2.2.8 COLLEGE OF NURSING & SCIENCES, BIRNIN KEBBI

Revenue shortfalls to the tune of **₦5, 017,918.00** (Five Million, and Seventeen Thousand Nine Hundred and Eighteen Naira only) was observed under Two Economic code. The amount involved represents 81.4% of the approved estimated revenue collection as shown below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020624	Sale of Forms	7,000,000.00	4,270,500.00	2,729,500.00
12020635	Registration Fees	20,000,000.00	17,711,582.00	2,288,418.00
<b>TOTAL</b>		<b>27,000,000.00</b>	<b>21,982,082.00</b>	<b>5,017,918.00</b>

## 2.2.9 MINISTRY OF LAND AND HOUSING

Revenue shortfalls to the tune of **₦2,251,971,568.34** ( Two Billion, Two Hundred and Fifty One Million , Nine Hundred and Seventy One Thousand, Five Hundred and Fifty Eight Naira, Thirty Four Kobo only )was observed under Five Economic Codes. The amount involved represents 3.38% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020452	Document Reg. Fees	8,200,000.00	3,237,680.00	4,962,320.00
12020498	Contract agreement fees	53,831,342.00	2,567,302.00	51,264,040.00
12020716	Development charge	2,022,052,520.00	2,167,320.00	2,019,885,200.00
12020506	Penalties charges	20,000,000.00	0.00	20,000,000.00
12020613	Sale of House ( State Wide)	226,745,310.00	70,885,301.66	155,860,008.34
<b>TOTAL</b>		<b>2,330,829,172.00</b>	<b>78,857,603.66</b>	<b>2,251,971,568.34</b>

### 2.3.0 MINISTRY OF COMMERCE & INDUSTRY

Revenue shortfalls to the tune of **₦8, 271,000.00** (Eighty Million, Two Hundred and Seventy One Thousand, Five Hundred Naira only) was observed under Three 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	6,000,000.00	5,824,000.00	176,000.00
12020658	Reg. of Cooperative Society	6,000,000.00	905,000.00	5,395,000.00
12020137	Reg. Trade Fair	3,000,000.00	00	3,000,000.00
<b>TOTAL</b>		<b>15,000,000.00</b>	<b>6,729,000.00</b>	<b>8,271,000.00</b>

### 2.3.1 MINISTRY OF ANIMAL HEALTH, HUSBANDRY AND FISHERIES

Revenue shortfall to the tune of **₦134, 100,000.00** (One Hundred and Thirty Four Million, One Hundred Thousand Naira only) was observed under Five Economic Codes. The amount involved represents 100% of the approved estimated revenue collection as shown below:

ECONOMIC CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020127	Hide & Skin Buyers License	100,000.00	0.00	100,000.00
12020132	Registration of fish farmers	10,000,000.00	0.00	10,000,000.00
12020133	Reg. of fish mongers	4,000,000.00	60	4,000,000.00
12020670	Sale of Supplementary Feeds	100,000,000.00	0.00	100,000,000.00
120206112	Fishing Permits	20,000,000.00	.0.0	20,000,000.00
<b>TOTAL</b>		<b>134,100,000.00</b>	<b>0.00</b>	<b>134,100,000.00</b>

### 2.3.2 MINISRTY OF WOMEN AFFAIRS

Revenue shortfall to the tune of **₦2,334,500.00** (Two Million, Three Hundred and Thirty One Thousand, Five Hundred Naira, only) was observed under Two Economic Code. The amounts involved represent 22.28% of the approved estimated revenue collection as shown below:

REVENUE CODES	DESCRIPTION	ESTIMATED REVENUE	ACTUAL COLLECTION	SHORTFALL
12020408	Contract Agreement	1,000,000.00	40,000.00	960,000.00
12020461	Contract processing	1,000,000.00	378,500.00	621,500.00
12020498	Contract registration	1,000,000.00	250,000.00	750,000.00
<b>TOTAL</b>		<b>3,000,000.00</b>	<b>668,500.00</b>	<b>2,331,500.00</b>

### 2.3.3 CAPITAL RECEIPT SHORTFALL

The sum of ~~N~~**66, 223,441,144.52** (Sixty Six Billion, Two Hundred and Twenty Three Million, Four Hundred and Forty One Thousand, One Hundred and Forty Four Naira, Fifty Two Koko Only) was observed as total capital receipt 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 18.60% of the approved estimated receipt from the affected sub head shown below

DESCRIPTION	ESTIMATED COLLECTION	FINAL BUDGET	ACTUAL COLLECTION	SHORT FALL
	N	N	N	N
Internal Loans	31,862,059,997.40	31,862,059,997.40	0.00	31,862,059,997.40
External Loans	803,627,565.00	803,627,565.00	0	803,627,565.00
Grants	47,632,518,677.00	47,632,518,677.00	14,928,223,772.68	32,704,294,904.32
Dividend Received	1,055,245,000.00	1,055,245,000.00	201,786,322.20	853,458,677.80
<b>TOTAL</b>	<b>81,353,451,239.40</b>	<b>81,353,451,239.40</b>	<b>15,130,010,094.88</b>	<b>66,223,441,144.52</b>

### 2.3.4 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.

### 23.5 IMPREST ACCOUNT

Cases of non-compliance to lay down procedures by the financial regulations in respect of imprest accounting process were observed to be grossly very rampant under various MDAS. This covers both standing and special imprest granted to public officials who decline to retire their

amounts as at when due and therefore, refused to be accountable. Imprest must not be regarded as pocket monies they must be accounted fully at the end of each specific service delivery. Official imprest Holders are not relieve of responsibility until such amounts advanced to them are brought to account as required by Financial Regulation No. 1101 – 1108

### **2.3.6 IMPREST CASH BOOK**

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

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

### **2.3.7 MOTOR VEHICLES LOAN GRANTED TO NIGERIA UNON OF ROAD TRANSPORT WORKERS (NURTW) COMMERCIAL VECHICLES.**

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

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

### **2.3.8 SURE TRUST FUND ;**

### **2.3.9 POWER TILLER ALLOCATION**

Similarly as mentioned in my previous years report, 440 No's of Power Tiller Machines were allocated to 21 Local Governments across the state at

~~₦~~247,500.00 each to be repaid in 4 years, totaling ~~₦~~108,900,000.00 but only the sum of ~~₦~~5,033,120.50 was so far recovered leaving a balance of ~~₦~~103,866,879.50 which is expected to be recovered as at the end of 2018. Therefore government is advice to appoint a desk officer to be in charge of the recovery of these items, In the effected 21 Local Government Areas, alternatively government should appoint a committee on assets recovery with a specific time frame in order to recover this lager sum of money.

#### **2.4.0 TRICYCLE KEKE- NAPEP**

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

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

#### **2.4.1 TRICYCLE KEKE- NAPEP OPENS BODY 240 NOS EACH AT ₦200, 000.00 ALL TOTALING ₦48, 000,000.00**

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

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

#### **2.4.2 MOTOR VEHICLE LOAN**

#### **2.4.3 TOYOTA HIACE / NISSAN URVAN**

Examination of records maintained by Sure Trust Fund, revealed that 56 beneficiaries were given 38 No's 18 seater Toyota Hiace Buses each at the

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

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

During the year under review the number of Boards and Parastatals was 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 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.

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 N635,451,636.00

Examination of student feeding payment bills for the period under review revealed that the sum of **N635,451,696.00** (Six Hundred and Thirty One Million, Four Hundred and Fifty One Thousand, Six Hundred and Ninety Six Naira only) was so far deducted from the monthly submitted feeding payment bills for verification , this amount stand as a savings to the government. 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	692,082,303.00	588,067,576.00	104,014,727.00
2	MARCH / APRIL	613,815,739.00	530,323,000.00	83,492,739.00
3	MAY /JUNE	770,089,404.00	614,079,336.00	156,010,068.00
4	JULY/AUGUST	628,150,688.00	546,712,616.00	81,438,072.00
5	SEPTEMBER/OCTOBER	714,505,010.00	616,275,574.00	98,229,436.00
6	NOVEMBER/DECEMBER	745,915,324.00	633,648,670.00	112,266,654.00
	<b>TOTAL</b>	<b>4,164,558,468.00</b>	<b>3,529,106,772.00</b>	<b>635,451,696.00</b>

### **3.0.4 INCOMPLETE SUPPLY WORTH ₦5,550,000.00**

During the examination of Central Account payment Voucher No. 2204 dated 17/8/2021, it was observed that the sum of ₦22,800,000.00 was paid to the Permanent Secretary for the special feeding of student for Sallah celebration.

However, Physical verification conducted revealed that some items of food stuff worth ₦5,550,000.00 which includes Bulls, Rice and stew Ingredient were not supplied to five schools as it was stated on memo approve by His Excellency. The irregularity has since been communicated to the accounting officer and his response in still being awaited.

### **3.0.5 INCOMPLETE SUPPLY OF SCHOOL FURNITURE WORTH ₦11, 424,500.00**

Examinations of central account payment voucher No 2027 dated 21/01/2019 revealed that contract was awarded to Eagle Construction International Ltd for the construction /Rehabilitation of some structures at GGDSS Jega Worth ₦152,820,731.32. However, some items worth ₦11, 428,500 were not supplied as was contained in the bill of quantity. The matter has since been communicated to the accounting officer and his response is still being awaited.

### **3.0.6 MINISTRY OF FINANCE**

#### **3.0.7 MISAPPROPRIATION OF FUND**

During the Examination of central account payment voucher no 2246 of ₦50,000,000.00 as a payment made to the permanent Secretary Ministry of Finance for the granted approval to the ministry to carryout monitoring and evaluation of approved projects in the state. It was observed that , nothing was done with regards to the subject of approval , contrary to the provision of the financial regulation No.415. The accounting officer has been informed and his response is being awaited.

### **3.0.8 MINISTRY OF WORK AND TRANSPORT**

#### **3.0.9 NON DEDUCTION OF TAX AND VAT WORTH N28,045,023.45**

During the examination of central account payment voucher No. 2019 worth ₦280,450,234.50 was paid to Nigeria Army Engineers dated 01/08/2019 for th

construction. It was observed that 5% Tax and 5% Vat has not been deducted from the contract sum. Contrary to the provision CAP 172 LFRN, CAF192 and Financial regulation NO.2909 which amounted N28, 045,023.45. The accounting officer has been informed and his response is being awaited.

### **3.1.1 MINISTRY OF ANIMAL HEALTH, HUSBANDRY & FISHERIS**

#### **3.1.2 NON SUPPLY OF ITEMS WORTH ~~N28,045,023.45~~**

Examination of central Account payment voucher No.2155 dated 08/11/2021 revealed that N101,620,134.00 was paid to Ambursawal Global Investment or the purchase of Motor Vehicle ,Motor Cycles and Veterinary drugs for Argungu Zonal Veterinary office. Physical verification of Stores records revealed that, some items worth N28,045,023.45 were not supplied . The accounting officer has been informed and his response is being awaited.

### **3.1.3 MINISTRY OF WATER RESOURCES**

#### **3.1.4 PAYMENT OF INCOMPLETE SUPPLY OF TRANSFORMERS WORTH N26,283,333.00**

Examination of central account payment voucher no. 2034 dated 10/5/2021 revealed that , N157,700,000.00 was paid to the Permanent Secretary Ministry of Water Resources for the purchase of 30 numbers 500 KVA11/0.415 KV transformers. Physical verification conducted in REB store and stores records (as per SRV) revealed that only 25 No. of transformers was received the store officer , leaving a balance of 5 unsupplied amounting to N26,283,333.00. The accounting officer has since been informed and his response is being awaited

#### **3.1.5 INCOMPLETE SUPPLY OF TRANSFORMER TO THE TUNE OF N 16,500,000.00**

During the examination of central account payment voucher no. 2134 dated 27/9/2021, the sum of N208,000,000.00 was approved and paid to the Permanent Secretary Ministry of Water Resources for the purchases of 20 No. 500 KVA 11/0.415 KV and 20 No. 300 KVA/33/ KVA /0.45. Physical verification of REB store record was conducted and it was observed that (as per SRV) and other

store records that 37 no. of Transformer was received by the store officer leaving, balance of 3 no. unsupplied to the tune of N16,500,000.00.

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

### **3.1.6 WORK NOT DONE WORTH N 90,509,89.04**

During the examination of central account payment voucher no 2058 amounted to ~~N~~49,788,217.35 paid to permanent Secretary Ministry of Work dated 07/07/2022 being paid for Extension of zagi to Augie inter connection which was awarded to Wago Global Ventures at the cost N 90,509,489.04 for the execution of project in Augie local Government. Careful examination revealed that the sum of the sum N 40,729,268.71 was paid to Wago Global Venture as mobilization fee and finally abandoned the project. Also the sum of N49,788,217.35 left with permanent secretary he could not give any useful explanation regarding the execution of the project. The matter has since been communicated to the accounting officer and his response is still being awaited.

### **3.1.7 MINISTRY OF AGRICULTURE**

#### **3.1.8 NON DEDUCTION OF TAX**

During the examination of central account payment voucher no. 2216 amounted to N450,000,000.00 paid to NAIC NPK LTD dated 30/10/2020. It was observed that 5% Tax has not been deducted from the contractor amounted to 22,500,000.00 contrary to the provision 234, 235 and 236 of financial regulation and CAP 172 LFRN and financial regulation no. 2909 and 2910. The matter has since been communicated to the accounting officer and his response is still being awaited.

Similarly the sum of N75,000,000.00 was also paid to Naic NPK LTd dated 30/10/2020 for the supply of NPK Fertilized, but 5% Tax has not been deducted from the contractor amounted to N3,757,500.00 contrary to the provision 234, 235 and 236 of financial regulation and CAP 172 LFRN and financial regulation no. 2909 and 2910. The matter has since been communicated to the accounting officer and his response is still being awaited.

### **3.1.9 KEBBI STATE FARMERS LOAN SCHEME,**

#### **3.2.1 NON REPAYMENT OF TRACTORS LOAN WORTH N 34,100,000.00**

During the examination of the available records of the aforementioned scheme for the period under review, it was observed that , the sum of N 34,100,000.00 was not repaid by some beneficiaries of the tractors loan scheme up to the period of writing the report when contacted the Secretary of scheme ( Umar Halidu Alhassan) his was not given any useful explanation. The matter has since been communicated to the accounting officer and his response is still being awaited.

#### **3.2.2 CABINET OFFICE**

#### **3.2.3 NON DEDUCTION OF TAX, VAT AND SSWF**

During the examination of central account payment voucher no. 2319 amounted to N913,500,000.00 paid to Prime link Agrochemical and Machinery LTD dated 31/03/2022. It was observed that 5%Tax has not been deducted from the contractor amounted to N116,471,250.00.00 contrary to the provision 234, 235 and 236 of financial regulation and CAP 172 LFRN and financial regulation no. 2909 and 2910. The matter has since been communicated to the accounting officer and his response is still being awaited.

#### **3.2.4 MINISTRY OF HEALTH**

#### **3.2.5 NON DEDUCTION OF TAX**

During the examination of central account payment voucher no. 2271 amounted to N100,000,000.00 paid to Swiss Biostadt Limited dated 18/07/2019. Being paid to for procurement of Hospital Equipment (200 Beds) It was observed that 5% Tax has not been deducted from the contractor amounted to N5,000,000.00 contrary to the provision 234, 235 and 236 of financial regulation and CAP 172 LFRN and financial regulation no. 2909 and 2910. The matter has since been communicated to the accounting officer and his response is still being awaited.

#### **4.00 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 overhead and capital expenditures with the Office of the Accountant General to eliminate the gap between the appropriated figure in the budget and that of actual at the treasuries.
3. All ministries, departments and agencies should ensure that reconciliation of bank statement is done on monthly basis in respect of their accounts and copy a should be sent to office of the Auditor General record purposes.
4. All ministries, departments and agencies should close their account at the end of the year and transfer all un-spent balances to the treasury.
5. All ministries, department and agencies should ensure the maintenance of all necessary books of accounts including the vote book (DVE) should be regularly updated.
6. Monthly bank reconciliation statement should be carried out and errors notice during such exercise should be thoroughly investigated.
7. Proper attention should be paid to properly document payment vouchers raised in accordance into 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 Regulations.
11. All imprest holders are to retire their imprest on or before 31<sup>st</sup> December of each accounting year, special imprest must be retired within the period allowed, or immediately the reasons for which they were granted ceased to exist whichever is the earlier.

#### **4.0.1 OTHER MATTERS**

#### **4.0.2 STAFF STRENGTH**

The staff strength of this office still remained grossly 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 in 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 parts 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 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. And provision of basic infrastructure and communication Technology (ICT).This will in turn boost the morale of the staff, improve capacity and hasten our ability in service delivery and thus achieve the much needed value for money audit (VFM).



## ACKNOWLEDGEMENT

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

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

I wish to specially thank His Excellency the Executive Governor of Kebbi State Senator 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 Accounting Officer who helped to type and re-type the manuscript without which the production of this report would not have been a success.



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

Auditor General,  
Kebbi State.

## AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31<sup>st</sup>December 2022, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended),and Kebbi State Law No.20 of 2021.

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) as described in Notes 1 to 159. 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, 2022** 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 1-159** in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, **Notes 1-159** presents fairly, in all material respects, the expenditures incurred (and Funds received ) **against the SFTAS program by the state for the year ended December31, 2019 (2020,2021 and 2022, as required) in accordance with IPSAS as described in Notes 1-159**



**FARUK B RUFASI (FCNA, CFA, FCFEN, FCCSA, ACCS)**

Auditor General,  
Kebbi State

## **Part TWO**

### **Part II**

#### **1. RESPONSIBILITY FOR FINANCIAL STATEMENT.**

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

##### **Note's 1 –to- 31**

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- Note: 4 - Detail of Exchange G ain 202
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## **RESPONSIBILITY FOR FINANCIAL STATEMENT**

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

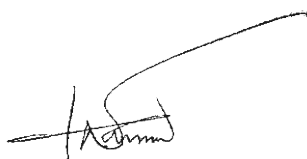
**1. As the Accountant General** and the state's Accounting Officer for Receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of annual financial statements.

**2. 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.

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

**Statements, Rest entirely with the government,** efforts have been made to ensure that the Financial Statements together with the notes thereon reflect the financial position of Government as at 31<sup>st</sup> December 2022 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 2022

MONTH	ORIGINAL	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
	BUDGET						
	₦		₦	₦		₦	
JANUARY	4,326,607,057.08	4,326,607,057.08	3,515,173,889.23	522,966,335.89	2,992,207,553.34	(811,433,167.85)	81.25
FEBRUARY	4,326,607,057.08	4,326,607,057.08	1,733,678,602.50	478,291,971.88	1,255,386,630.62	(2,592,928,454.58)	40.07
MARCH	4,326,607,057.08	4,326,607,057.08	2,333,908,314.29	474,951,402.92	1,858,956,911.37	(1,992,698,742.79)	53.94
APRIL	4,326,607,057.08	4,326,607,057.08	3,480,705,993.99	516,859,563.30	2,963,846,430.69	(845,901,063.09)	80.45
MAY	4,326,607,057.08	4,326,607,057.08	3,070,664,204.05	494,804,106.53	2,575,860,097.52	(1,255,942,853.03)	70.97
JUNE	4,326,607,057.12	4,326,607,057.12	2,615,659,699.68	482,543,506.12	2,133,116,193.56	(1,710,947,357.44)	60.46
JULY	4,326,607,057.08	4,326,607,057.08	4,135,220,623.98	523,461,892.35	3,611,758,731.63	(191,386,433.10)	95.58
AUGUST	4,326,607,057.08	4,326,607,057.08	5,367,501,299.93	556,690,282.11	4,810,811,017.82	1,040,894,242.85	124.06
SEPTEMBER	4,326,607,057.08	4,326,607,057.08	3,062,227,290.38	494,572,120.18	2,567,655,170.20	(1,264,379,766.70)	70.78
OCTOBER	4,326,607,057.08	4,326,607,057.08	3,289,712,613.07	500,701,964.20	2,789,010,648.87	(1,036,894,444.01)	76.03
NOVEMBER	4,326,607,057.08	4,326,607,057.08	2,917,617,093.94	490,675,438.24	2,426,941,655.70	(1,408,989,963.14)	67.43
DECEMBER	4,326,607,057.08	4,326,607,057.08	4,563,284,355.55	535,019,765.65	4,028,264,589.90	236,677,298.47	105.47
<b>TOTAL</b>	<b>51,919,284,685.00</b>	<b>51,919,284,685.00</b>	<b>40,085,353,980.59</b>	<b>6,071,538,349.37</b>	<b>34,013,815,631.22</b>	(11,833,930,704.41)	<b>77.21</b>

**NOTE: 2 KEBBI STATE VALUE ADDED TAX RECEIPT FOR THE YEAR 2022**

MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
	BUDGET	BUDGET				
	₦	₦	₦	₦	₦	
<b>JANUARY</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,012,069,954.22	340,590,524.53	120.38
<b>FEBRUARY</b>	1,671,479,429.69	0.00	1,671,479,429.69	1,889,956,691.06	218,477,261.37	113.07
<b>MARCH</b>	1,671,479,429.69	0.00	1,671,479,429.69	1,764,829,144.91	93,349,715.22	105.58
<b>APRIL</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,177,802,354.98	506,322,925.29	130.29
<b>MAY</b>	1,671,479,429.69	0.00	1,671,479,429.69	1,753,899,090.39	82,419,660.70	104.93
<b>JUNE</b>	1,671,479,429.75	0.00	1,671,479,429.75	2,111,160,632.68	439,681,202.93	126.30
<b>JULY</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,046,022,215.59	374,542,785.90	122.41
<b>AUGUST</b>	1,671,479,429.69	0.00	1,671,479,429.69	1,912,404,039.77	240,924,610.08	114.41
<b>SEPTEMBER</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,294,785,875.12	623,306,445.43	137.29
<b>OCTOBER</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,032,283,484.51	360,804,054.82	121.59
<b>NOVEMBER</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,284,966,502.59	613,487,072.90	136.70
<b>DECEMBER</b>	1,671,479,429.69	0.00	1,671,479,429.69	2,155,654,485.39	484,175,055.70	128.97
<b>TOTAL</b>	<b>20,057,753,156.34</b>	0.00	<b>20,057,753,156.34</b>	<b>24,435,834,471.21</b>	<b>4,378,081,314.87</b>	<b>121.83</b>

- **NOTE: 3**
- **INTERNALLY GENERATED REVENUE FOR THE YEAR 2022**

<b>MONTHS</b>	<b>TOTAL</b>
JANUARY	433,132,433.69
FEBRUARY	419,978,730.99
MARCH	519,890,310.52
APRIL	454,547,441.35
MAY	535,520,532.08
JUNE	439,995,201.74
JULY	458,520,003.24
AUGUST	534,229,574.33
SEPTEMBER	2,047,776,724.81
OCTOBER	503,501,557.12
NOVEMBER	1,198,410,894.64
DECEMBER	883,477,396.13
<b>TOTAL</b>	<b>8,428,980,800.67</b>



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

S/NO	MONTH	ORIGINAL	AMENDED	FINAL	CURRENT	VARIANCE
		BUDGET	BUDGET	BUDGET		
		₦	₦	₦	₦	₦
1	JANUARY		0.00		33,821,604.66	33,821,604.66
2	FEBRUARY		0.00		33,546,656.63	33,546,656.63
3	MARCH		0.00			-
4	APRIL		0.00			-
5	MAY		0.00			-
6	JUNE		0.00			-
7	JULY		0.00			-
8	AUGUST		0.00			-
9	SEPTEMBER		0.00			-
10	OCTOBER		0.00			-
11	NOVEMBER		0.00		37,198,517.57	37,198,517.57
12	DECEMBER		0.00		46,020,645.67	46,020,645.67
	<b>TOTAL</b>	-	0.00		<b>150,587,424.53</b>	<b>150,587,424.53</b>

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

S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
					BUDGET			
		₦	₦	₦	₦	₦		
1	January			-			-	
2	February	Non Oil Revenue		-		723,988,136.18		
3	March	Non Oil Revenue/Bank Charges				1,258,155,934.99		
4	April							
5	May	Augmentation/Bank Charges				209,169,733.63		
6	June	Electronic Money Transfer (EMT)		-		1,034,428,743.44		
7	July							
8	August							
9	September							
10	October	Electronic Money Transfer (EMT)				90,815,808.68		
11	November	Augmentation				506,791,695.33		
12	December							
	<b>TOTAL</b>		-	-		<b>3,823,350,052.25</b>		

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

S/N O	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	1,055,245,000.00	0.00	1,055,245,000.00	470,247,864.50	(584,997,135.50)	44.56
2	FEBRUARY	1,055,245,000.00	0.00	1,055,245,000.00	648,646,481.00	(406,598,519.00)	61.47
3	MARCH	1,055,245,000.00	0.00	1,055,245,000.00	319,911,492.32	(735,333,507.68)	30.32
4	APRIL	1,055,245,000.00	0.00	1,055,245,000.00	430,670,419.94	(624,574,580.06)	40.81
5	MAY	1,055,245,000.00	0.00	1,055,245,000.00		(1,055,245,000.00)	0.00
6	JUNE	1,055,245,000.00	0.00	1,055,245,000.00	566,622,190.84	(488,622,809.16)	53.70
7	JULY	1,055,245,000.00	0.00	1,055,245,000.00	482,661,317.24	(572,583,682.76)	45.74
8	AUGUST	1,055,245,000.00	0.00	1,055,245,000.00	698,871,229.11	(356,373,770.89)	66.23
9	SEPTEMBER	1,055,245,000.00	0.00	1,055,245,000.00	990,451,949.09	(64,793,050.91)	93.86
10	OCTOBER	1,055,245,000.00	0.00	1,055,245,000.00	565,065,347.70	(490,179,652.30)	53.55
11	NOVEMBER	1,055,245,000.00	0.00	1,055,245,000.00		(448,202,339.47)	57.53
					607,042,660.53		
12	DECEMBER	1,055,245,000.00	0.00	1,055,245,000.00	538,380,780.17	(516,864,219.83)	51.02
	<b>TOTAL</b>	<b>12,662,940,000.00</b>	<b>0.00</b>	<b>12,662,940,000.00</b>	<b>6,318,571,732.44</b>	<b>(6,344,368,267.56)</b>	<b>49.90</b>

- NOTE: 7 DETAILS OF MISCELLANEOUS(Local Govt. Contribution to Primary Health Care Under 1 Roof)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
2	FEBRUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
3	MARCH	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
4	APRIL	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
5	MAY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
6	JUNE	71,666,666.63	0.00	71,666,666.63	62,738,920.02	(8,927,746.61)	87.54
7	JULY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
8	AUGUST	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
9	SEPTEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
10	OCTOBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
11	NOVEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
12	DECEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
	<b>TOTAL</b>	<b>860,000,000.00</b>	<b>0.00</b>	<b>860,000,000.00</b>	<b>752,867,040.24</b>	<b>(107,132,959.76)</b>	<b>87.54</b>

**NOTE 8****CASH AND BANK BALANCE**

<b>S/NO.</b>	<b>NAME OF BANKS</b>	<b>TOTAL AMOUNT</b>
		<b>₦</b>
1	G T B Main Account	49,140,694.49
3	UBA Main Account	5,207,004,160.85
4	UBA Budget Support Facility Account	999,541.50
5	UBA Paris Club Refund Account	31,188,902.01
6	UBA Treasury Single Account (TSA)	3,399,882,459.63
7	UBA CACS Account	60,676,540.55
10	Eco Bank AGs Recovery Fund	3,007,338,405.97
11	Access Bank A. Gs Main Account	87,805,633.03
12	Access Bank ECA Backed Loan	389,969,293.36
13	Access Bank Kebbi State Infrastructure Development	1,036,000,000.00
16	Zenith Bank Salary	139,519,905.15
17	Zenith Bank Civilian Pension	7,919,785.24
20	Zenith Bank Cares Account	72,414,195.75
21	Zenith Bank Kebbi State Rural Infrastructure	5,313,603,102.37
22	Zenith Retention Deposit	55,945,506.71
23	Jaiz Bank A.Gs Main	105,508,805.86
24	Jaiz Bank A.Gs Main II	10,015,814.19
	Jaiz Bank JAC Rural Infrastructure Account	1,573,916,674.76
25	First Bank Kebbi State Rural Infrastructure	3,580,870,110.75
27	Fidelity Bank Kebbi State Acresal Account	

		447,417,425.75
28	Union Bank A Gs Gratuity Account	325,009,808.28
29	Keystone Bank Kebbi State Infrastructure Development	1,000,000,684.00
30	KBHS A. Gs Main Account	1,069,987,497.36
31	KBHS Sales of Govt Quarters	259,540,939.29
32	KBHS Housing Loan Acct	24,626,812.88
33	KBHS Car Loan Account	242,841,554.93
	<b>TOTAL</b>	<b>27,499,144,254.66</b>

**Note 9**

**CASH HELD BY MDAs**

<b>S/NO.</b>	<b>NAMES</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Scholarship Board	288,752.00
2	Library Board	1,494.24
3	Kebbi Central Market	201.28
4	Kebbi Radio	210.55
5	Sir Yahaya Memorial	17,502.00
9	Pilgrims Welfare Agency (PWA)	9,028.00
10	University of Science and Technology Aliero	3,837.12
12	Board of Internal Revenue (BIR)	99,586.35
13	State Universal Basic Education Board (SUBEB)	10,000.00
15	College of Education Argungu (COE)	20,771.86
18	KASCOM	71,936,092.11
19	Abdullahi Fodio Islamic Center	1,458.98
22	Forestry II Project	2,121,000.00
26	Sub Treasury Birnin Kebbi	3,817,829.45
	<b>TOTAL</b>	<b>78,327,763.94</b>

□ **NOTE: 10**

□ **LIST OF UNRETIRED SPECIAL IMPREST AS AT 31<sup>ST</sup> DECEMBER, 2022**

S/NO	MINISTRIES/DEPARTMENT	DATE	AMOUNT
			₦
1	Ministry of Information	07/11/2016	123,419,000.00
2	Ministry of Information	17/03/2022	8,000,000.00
3	Special Services	30/12/2022	339,898,000.00
4	Special Services	30/12/2022	1,102,453,777.30
5	Special Services	26/01/2022	3,000,000.00
6	Special Services	30/12/2022	45,135,000.00
7	Ministry of Commerce	31/03/2022	10,500,000.00
8	Ministry of Commerce	19/01/2022	840,000,000.00
9	Ministry of Animal Health and Husbandry	19/10/2022	1,400,000.00
10	Ministry of Animal Health and Husbandry	21/09/2022	69,191,500.00
11	Ministry of Animal Health and Husbandry	21/09/2022	30,000,000.00
12	Ministry of Animal Health and Husbandry	17/11/2022	100,000,000.00
13	Cabinet Office	14/12/2022	65,000,000.00
14	Ministry of Works	30/12/2022	99,307,000.00
15	Ministry of Youth & Sport	30/12/2022	57,000,000.00
<b>TOTAL</b>			<b>2,894,304,277.30</b>

□ **Note 11 DETAILS OF PERSONNEL COST**

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
<b>TOTAL PERSONNEL EXPENDITURE</b>			<b>18,414,118,004.42</b>	<b>36,193,541,804.31</b>	<b>0.00</b>	<b>36,193,541,804.31</b>	<b>31,169,941,955.58</b>	<b>5,023,599,848.73</b>
<b>01000000000</b>	<b>Administration Sector</b>		<b>1,854,159,816.14</b>	<b>2,467,165,213.91</b>	<b>0.00</b>	<b>2,467,165,213.91</b>	<b>1,434,273,137.76</b>	<b>1,032,892,076.15</b>
01110000000	Governor's Office		<b>299,873,855.18</b>	<b>381,687,649.12</b>	<b>0.00</b>	<b>381,687,649.12</b>	<b>301,374,318.17</b>	<b>80,313,330.95</b>
011100100100	Office of the Executive Governor	13	49,651,032.11	95,502,238.04	0.00	95,502,238.04	48,637,074.00	46,865,164.04
011100100200	Office of the Deputy Governor	14		10,000,000.00	0.00	10,000,000.00	4,320,000.00	5,680,000.00
011101800100	Special Services Department	17	4,274,111.68	6,000,000.00	0.00	6,000,000.00	5,099,282.12	900,717.88
011111300100	Directorate Of Protocol	21	26,752,285.88	30,185,411.08	0.00	30,185,411.08	25,617,514.22	4,567,896.86
011101300100	General Administration (Government House)	22	219,196,425.51	240,000,000.00	0.00	240,000,000.00	217,700,447.83	22,299,552.17
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>		<b>520,156,686.13</b>	<b>630,627,624.00</b>	<b>0.00</b>	<b>630,627,624.00</b>	<b>316,131,089.01</b>	<b>314,496,534.99</b>
016100100100	Office of the Secretary to the State Government	23	493,181,416.14	600,000,000.00	0.00	600,000,000.00	286,067,195.02	313,932,804.98
016102100100	Liason Office - Abuja	24	3,500,000.00	3,500,000.00	0.00	3,500,000.00	5,279,187.96	(1,779,187.96)

016102100200	Liason Office - Kaduna	25	3,869,689.10	5,000,000.00	0.00	5,000,000.00	3,878,704.44	1,121,295.56
016102100300	Liason Office - Sokoto	26	740,559.79	2,600,000.00	0.00	2,600,000.00	741,060.00	1,858,940.00
016102200100	Preaching Board	28	3,443,661.55	3,500,000.00	0.00	3,500,000.00	3,447,768.36	52,231.64
016103700100	Pilgrims Welfare Agency (PWA)	30	15,421,359.55	16,027,624.00	0.00	16,027,624.00	16,717,173.23	(689,549.23)
<b>011200000000</b>	<b>State House of Assembly</b>		<b>351,075,882.04</b>	<b>502,753,538.00</b>	<b>0.00</b>	<b>502,753,538.00</b>	<b>138,162,792.01</b>	<b>364,590,745.99</b>
011200300100	House of Assembly	31	349,157,796.52	385,128,721.00	0.00	385,128,721.00	136,244,706.49	248,884,014.51
011200400100	House of Assembly Service Commission	32	1,918,085.52	117,624,817.00	0.00	117,624,817.00	1,918,085.52	115,706,731.48
<b>012300000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>339,349,497.91</b>	<b>364,285,840.00</b>	<b>0.00</b>	<b>364,285,840.00</b>	<b>340,390,558.85</b>	<b>23,895,281.15</b>
012300100100	Ministry of Information & Culture	33	103,369,640.59	109,564,554.00	0.00	109,564,554.00	99,201,638.48	10,362,915.52
012300300100	Kebbi State Television (KBTv)	35	110,895,516.85	121,000,000.00	0.00	121,000,000.00	119,857,031.33	1,142,968.67
012300400100	Kebbi Broadcasting Corporation (KBC)	36	125,084,340.47	133,721,286.00	0.00	133,721,286.00	121,331,889.04	12,389,396.96
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>		<b>224,382,772.53</b>	<b>256,000,000.00</b>	<b>0.00</b>	<b>256,000,000.00</b>	<b>221,646,740.78</b>	<b>34,353,259.22</b>
012500500100	Establishment Training and Pension	37	224,382,772.53	256,000,000.00	0.00	256,000,000.00	221,646,740.78	34,353,259.22
<b>014000000000</b>	<b>Office of the State Auditor General</b>		<b>82,268,638.94</b>	<b>210,078,662.79</b>	<b>0.00</b>	<b>210,078,662.79</b>	<b>78,678,433.28</b>	<b>131,400,229.51</b>
014000100100	Office of the State Auditor General	40	42,412,713.05	112,040,444.00	0.00	112,040,444.00	40,391,679.05	71,648,764.95
014000200100	Office of the Auditor General for Local Government	41	39,855,925.89	98,038,218.79	0.00	98,038,218.79	38,286,754.23	59,751,464.56
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>		<b>25,912,141.88</b>	<b>70,313,976.00</b>	<b>0.00</b>	<b>70,313,976.00</b>	<b>5,596,404.11</b>	<b>64,717,571.89</b>
014700100100	Civil Service Commission	42	25,912,141.88	70,313,976.00	0.00	70,313,976.00	5,596,404.11	64,717,571.89
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission</b>		<b>3,365,529.59</b>	<b>43,407,924.00</b>	<b>0.00</b>	<b>43,407,924.00</b>	<b>30,765,986.46</b>	<b>12,641,937.54</b>
014800100100	Kebbi State Independent Electoral Commission (INEC)	43	3,365,529.59	43,407,924.00	0.00	43,407,924.00	30,765,986.46	12,641,937.54
<b>014900000000</b>	<b>Local Government Service Commission</b>		<b>7,774,811.94</b>	<b>8,010,000.00</b>	<b>0.00</b>	<b>8,010,000.00</b>	<b>7,123,219.20</b>	<b>886,780.80</b>
014900100100	Local Government Service Commission	44	5,500,000.00	5,510,000.00	0.00	5,510,000.00	4,882,919.76	627,080.24
014900200100	Local Government Pension Board	45	2,274,811.94	2,500,000.00	0.00	2,500,000.00	2,240,299.44	259,700.56
<b>020000000000</b>	<b>Economic Sector</b>		<b>2,906,004,134.11</b>	<b>14,644,865,528.00</b>	<b>0.00</b>	<b>14,644,865,528.00</b>	<b>15,487,211,300.07</b>	<b>(842,345,772.07)</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>569,061,696.59</b>	<b>657,000,000.00</b>	<b>0.00</b>	<b>657,000,000.00</b>	<b>584,873,857.31</b>	<b>72,126,142.69</b>
021500100100	Ministry of Agric & Natural Res	46	215,714,846.50	250,000,000.00	0.00	250,000,000.00	206,419,109.55	43,580,890.45
021510200100	Kebbi Agric Development Authority(KARDA)	47	339,440,044.63	390,000,000.00	0.00	390,000,000.00	364,900,551.01	25,099,448.99
021510900100	Forestry 11 Project	49	13,906,805.46	17,000,000.00	0.00	17,000,000.00	13,554,196.75	3,445,803.25
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>632,947,778.00</b>	<b>760,113,091.00</b>	<b>0.00</b>	<b>760,113,091.00</b>	<b>663,579,446.38</b>	<b>96,533,644.62</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	51	632,947,778.00	760,113,091.00	0.00	760,113,091.00	663,579,446.38	96,533,644.62
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>614,440,199.76</b>	<b>12,003,923,721.00</b>	<b>0.00</b>	<b>12,003,923,721.00</b>	<b>13,194,387,765.24</b>	<b>(1,190,464,044.24)</b>
022000100100	Ministry of Finance H/Qtr	52	541,170,891.00	11,923,249,783.00	0.00	11,923,249,783.00	13,120,311,766.18	(1,197,061,983.18)
022000700200	Kebbi State Project Financial Management Unit (PFMU)	55	4,428,956.00	4,386,198.00	0.00	4,386,198.00	4,386,198.00	-
022000800000	Board of Internal Revenue (BIR)	56	68,840,352.76	76,287,740.00	0.00	76,287,740.00	69,689,801.06	6,597,938.94
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>151,073,164.99</b>	<b>165,293,699.00</b>	<b>0.00</b>	<b>165,293,699.00</b>	<b>139,707,054.44</b>	<b>25,586,644.56</b>
022200100100	Ministry of Commerce and Industry (H/qt)	58	81,588,466.64	89,793,699.00	0.00	89,793,699.00	75,007,527.32	14,786,171.68

022205200100	Tourisms Board	59	30,500,000.00	30,500,000.00	0.00	30,500,000.00	25,658,085.36	4,841,914.64
022205300100	Birin Kebbi Central Market	60	38,984,698.35	45,000,000.00	0.00	45,000,000.00	39,041,441.76	5,958,558.24
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>391,899,798.51</b>	<b>431,200,000.00</b>	<b>0.00</b>	<b>431,200,000.00</b>	<b>376,793,122.96</b>	<b>54,406,877.04</b>
023400100100	Ministry of Works and Transport	62	309,305,424.42	343,200,000.00	0.00	343,200,000.00	299,691,641.87	43,508,358.13
023410300100	Rural Electrification Board (REB)	63	29,594,374.09	35,000,000.00	0.00	35,000,000.00	25,013,896.73	9,986,103.27
023410500100	Sir Ahmadu Bello Airport	64	53,000,000.00	53,000,000.00	0.00	53,000,000.00	52,087,584.36	912,415.64
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>24,500,000.00</b>	<b>32,526,274.00</b>	<b>0.00</b>	<b>32,526,274.00</b>	<b>29,894,660.69</b>	<b>2,631,613.31</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	65	24,500,000.00	32,526,274.00	0.00	32,526,274.00	29,894,660.69	2,631,613.31
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>0.00</b>	<b>20,249,387.00</b>	<b>0.00</b>	<b>20,249,387.00</b>	<b>0.00</b>	<b>20,249,387.00</b>
025000100100	Fiscal Responsibility Commission	67	0.00	20,249,387.00	0.00	20,249,387.00	0.00	20,249,387.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>258,464,858.38</b>	<b>281,000,000.00</b>	<b>0.00</b>	<b>281,000,000.00</b>	<b>248,298,536.61</b>	<b>32,701,463.39</b>
025200100100	Ministry of Water Resources and Rural Development	68	106,818,489.47	118,000,000.00	0.00	118,000,000.00	107,067,224.53	10,932,775.47
025210200100	Water Board	69	148,646,368.91	160,000,000.00	0.00	160,000,000.00	138,612,576.18	21,387,423.82
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	70	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,618,735.90	381,264.10
<b>025300000000</b>	<b>Ministry of Land and Hausing</b>		<b>263,616,637.88</b>	<b>293,559,356.00</b>	<b>0.00</b>	<b>293,559,356.00</b>	<b>249,676,856.44</b>	<b>43,882,499.56</b>
025300100100	Ministry of Land and Hausing	71	102,179,194.46	111,000,000.00	0.00	111,000,000.00	93,431,593.65	17,568,406.35
025300110100	State Housing Corporation	73	9,142,007.50	14,359,356.00	0.00	14,359,356.00	8,068,188.00	6,291,168.00
025300120100	Kebbi Urban Development Authority (KUDA)	74	152,295,435.92	168,200,000.00	0.00	168,200,000.00	148,177,074.79	20,022,925.21
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>1,135,735,914.33</b>	<b>2,405,201,194.00</b>	<b>0.00</b>	<b>2,405,201,194.00</b>	<b>1,128,513,886.99</b>	<b>1,276,687,307.01</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>1,074,175,157.00</b>	<b>2,317,782,949.00</b>	<b>0.00</b>	<b>2,317,782,949.00</b>	<b>1,067,304,021.36</b>	<b>1,250,478,927.64</b>
031801100100	Judicial Service Commission	75	67,289,519.41	107,263,269.00	0.00	107,263,269.00	68,300,121.60	38,963,147.40
031805100100	High Courts	76	518,640,755.72	1,105,259,840.00	0.00	1,105,259,840.00	512,089,280.14	593,170,559.86
031805300100	Sharia Courts	77	488,244,881.87	1,105,259,840.00	0.00	1,105,259,840.00	486,914,619.62	618,345,220.38
<b>032600000000</b>	<b>Ministry of Justice</b>		<b>61,560,757.33</b>	<b>87,418,245.00</b>	<b>0.00</b>	<b>87,418,245.00</b>	<b>61,209,865.63</b>	<b>26,208,379.37</b>
032600100100	Ministry of Justice	78	53,860,757.33	62,000,000.00	0.00	62,000,000.00	54,634,965.82	7,365,034.18
032600200100	Law Reform Commission	79	7,700,000.00	25,418,245.00	0.00	25,418,245.00	6,574,899.81	18,843,345.19
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>12,518,218,139.84</b>	<b>16,676,309,868.40</b>	<b>0.00</b>	<b>16,676,309,868.40</b>	<b>13,119,943,630.76</b>	<b>3,556,366,237.64</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>		<b>55,846,527.27</b>	<b>61,347,282.00</b>	<b>0.00</b>	<b>61,347,282.00</b>	<b>53,944,815.91</b>	<b>7,402,466.09</b>
051300100100	Ministry of Youth and Social Development	80	55,846,527.27	61,347,282.00	0.00	61,347,282.00	53,944,815.91	7,402,466.09
<b>051400000000</b>	<b>Ministry of Women Affiars &amp; Social Development</b>		<b>57,364,374.45</b>	<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>56,301,315.64</b>	<b>6,698,684.36</b>
051400100100	Ministry of Women Affiars & Social Development	81	57,364,374.45	63,000,000.00	0.00	63,000,000.00	56,301,315.64	6,698,684.36
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>4,417,196,824.23</b>	<b>6,685,075,031.00</b>	<b>0.00</b>	<b>6,685,075,031.00</b>	<b>4,748,835,895.61</b>	<b>1,936,239,135.39</b>
051700100100	Ministry for Basic and Secondary Education	84	602,465,348.00	610,740,073.00	0.00	610,740,073.00	570,195,221.61	40,544,851.39
051700300100	Universal Basic Education (UBE)	85	1,398,730,235.78	2,046,000,000.00	0.00	2,046,000,000.00	1,786,407,458.53	259,592,541.47
051700300200	Primary School Staff Pension Board	86	2,601,351.16	3,000,000.00	0.00	3,000,000.00	2,645,764.56	354,235.44
051700800100	Library Board	87	41,158,429.72	54,000,000.00	0.00	54,000,000.00	42,379,666.44	11,620,333.56
051702600100	Arabic & Islamic Education	88	409,763,157.51	450,000,000.00	0.00	450,000,000.00	428,262,249.25	21,737,750.75



	Board							
051702700100	Abdullahi Fodio Islamic Centre	89	61,940,730.17	70,000,000.00	0.00	70,000,000.00	56,758,996.98	13,241,003.02
051705700100	Secondary School Management Board (SSMB)	90	1,878,279,220.77	3,422,041,911.00	0.00	3,422,041,911.00	1,842,880,036.23	1,579,161,874.77
051702800100	Agency for Adult Education	91	22,258,351.12	29,293,047.00	0.00	29,293,047.00	19,306,502.01	9,986,544.99
<b>056300000000</b>	<b>Ministry of Higher Education</b>		<b>3,011,588,174.41</b>	<b>4,043,546,235.40</b>	<b>0.00</b>	<b>4,043,546,235.40</b>	<b>3,019,851,386.48</b>	<b>1,023,694,848.92</b>
056300100100	Ministry of Higher Education	92	102,848,165.19	52,000,000.00	0.00	52,000,000.00	27,184,734.24	24,815,265.76
056301800100	State Polytechnic Dakin Gari	93	350,480,236.00	451,000,000.00	0.00	451,000,000.00	334,176,104.45	116,823,895.55
056301900100	Adamu Augie College of Education, Argungu	94	443,000,000.00	796,416,794.00	0.00	796,416,794.00	622,381,203.50	174,035,590.50
056302100100	State University of Science & Technology Aliero	95	1,834,014,497.04	2,433,698,441.40	0.00	2,433,698,441.40	1,756,254,045.95	677,444,395.45
056305600100	State Scholarship Board	96	6,245,276.18	7,200,000.00	0.00	7,200,000.00	5,639,877.84	1,560,122.16
056302800100	College of Preliminary Studies Yauri	97	275,000,000.00	303,231,000.00	0.00	303,231,000.00	274,215,420.50	29,015,579.50
<b>052100000000</b>	<b>Ministry of Health</b>		<b>4,759,355,325.17</b>	<b>5,597,661,320.00</b>	<b>0.00</b>	<b>5,597,661,320.00</b>	<b>5,029,148,384.85</b>	<b>568,512,935.15</b>
052100100100	Ministry of Health	98	3,850,624,185.98	4,400,000,000.00	0.00	4,400,000,000.00	4,074,056,796.24	325,943,203.76
052102600100	Sir Yahaya Memorial Hospital	101	556,043,890.28	700,000,000.00	0.00	700,000,000.00	550,759,797.07	149,240,202.93
052102700100	Kebbi Medical Centre Kalgo	102	0.00	0.00	0.00	0.00	0.00	-
052110400100	College of Nursing Sciences	103	177,687,248.91	247,661,320.00	0.00	247,661,320.00	203,075,887.29	44,585,432.71
052110600100	College of Health Sciences Technology Jega	104	175,000,000.00	250,000,000.00	0.00	250,000,000.00	201,255,904.25	48,744,095.75
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>162,280,829.34</b>	<b>165,580,000.00</b>	<b>0.00</b>	<b>165,580,000.00</b>	<b>155,618,718.67</b>	<b>9,961,281.33</b>
053500100100	Ministry of Environment	106	150,755,835.07	152,430,000.00	0.00	152,430,000.00	144,971,516.77	7,458,483.23
053501600100	Kebbi Environmental Protection Agency (KESEPA)	107	11,524,994.27	13,150,000.00	0.00	13,150,000.00	10,647,201.90	2,502,798.10
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>54,586,084.97</b>	<b>60,100,000.00</b>	<b>0.00</b>	<b>60,100,000.00</b>	<b>56,243,113.60</b>	<b>3,856,886.40</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	108	54,586,084.97	57,500,000.00	0.00	57,500,000.00	53,663,284.72	3,836,715.28
055100100200	Kebbi Council of Chiefs	109	0.00	2,600,000.00	0.00	2,600,000.00	2,579,828.88	20,171.12

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

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL OVERHEAD EXPENDITURE</b>		<b>8,095,465,344.29</b>	<b>24,976,909,880.00</b>	<b>0.00</b>	<b>24,976,909,880.00</b>	<b>15,795,729,019.37</b>	<b>9,181,180,860.63</b>
<b>01000000000</b>	<b>Administration Sector</b>		<b>6,545,910,598.00</b>	<b>12,614,274,307.00</b>	<b>0.00</b>	<b>12,614,274,307.00</b>	<b>10,577,999,426.20</b>	<b>2,036,274,880.80</b>
<b>01100000000</b>	<b>Governor's Office</b>		<b>2,953,136,000.00</b>	<b>5,576,004,308.00</b>	<b>0.00</b>	<b>5,576,004,308.00</b>	<b>4,569,673,346.12</b>	<b>1,006,330,961.88</b>
011100100100	Office of the Executive Governor	13	2,752,000,000.00	4,706,000,000.00	0.00	4,706,000,000.00	4,226,767,264.00	479,232,736.00
011100100200	Office of the Deputy Governor	14	126,500,000.00	126,500,000.00	0.00	126,500,000.00	79,680,000.00	46,820,000.00
011100500100	Sustainable Development Goals (SDGs)	15	5,850,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	-
011100800100	Kebbi State Emmergency Relief Agency (SEMA)	16	14,700,000.00	28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00
011100900100	Due Process	17	0.00	18,000,000.00	0.00	18,000,000.00	12,000,000.00	6,000,000.00
011101800100	Special Services Department	18	8,781,000.00	82,781,000.00	0.00	82,781,000.00	76,171,082.12	6,609,917.88
011102800100	National Council for Women Society (NCWS)	19	450,000.00	600,000.00	0.00	600,000.00	600,000.00	-
011103300100	State Agency for Control of AIDS/HIV	20	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
011103500100	Kebbi State Contributory Pension Board	21	5,850,000.00	9,500,000.00	0.00	9,500,000.00	6,000,000.00	3,500,000.00
011111300100	Directorate Of Protocol	22	31,400,000.00	319,900,000.00	0.00	319,900,000.00	118,655,000.00	201,245,000.00
011101300100	General Administration (Government House)	23	7,605,000.00	268,023,308.00	0.00	268,023,308.00	42,600,000.00	225,423,308.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>		<b>1,907,825,000.00</b>	<b>4,321,600,000.00</b>	<b>0.00</b>	<b>4,321,600,000.00</b>	<b>4,350,231,940.08</b>	<b>(28,631,940.08)</b>
016100100100	Office of the Secretary to the State Government	24	1,851,200,000.00	4,235,700,000.00	0.00	4,235,700,000.00	4,232,450,781.00	3,249,219.00
016102100100	Liason Office - Abuja	25	12,400,000.00	12,400,000.00	0.00	12,400,000.00	59,374,454.64	(46,974,454.64)
016102100200	Liason Office - Kaduna	26	3,510,000.00	3,700,000.00	0.00	3,700,000.00	7,098,704.44	(3,398,704.44)
016102100300	Liason Office - Sokoto	27	1,755,000.00	2,050,000.00	0.00	2,050,000.00	1,650,000.00	400,000.00
016102100400	Liaison Office - Lagos	28	1,755,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00
016102200100	Islamic Preaching Board	29	1,170,000.00	1,700,000.00	0.00	1,700,000.00	1,185,000.00	515,000.00
016102500100	Religious Affairs	30	32,525,000.00	60,250,000.00	0.00	60,250,000.00	43,073,000.00	17,177,000.00
016103700100	Pilgrims Welfare Agency (PWA)	31	3,510,000.00	3,800,000.00	0.00	3,800,000.00	3,600,000.00	200,000.00
<b>011200000000</b>	<b>State House of Assembly</b>		<b>1,566,709,952.00</b>	<b>2,323,249,999.00</b>	<b>0.00</b>	<b>2,323,249,999.00</b>	<b>1,472,342,507.00</b>	<b>850,907,492.00</b>
011200300100	House of Assembly	32	1,560,109,952.00	2,269,049,999.00	0.00	2,269,049,999.00	1,470,482,507.00	798,567,492.00
011200400100	House of Assembly Service Commission	33	6,600,000.00	54,200,000.00	0.00	54,200,000.00	1,860,000.00	52,340,000.00
<b>012300000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>37,330,000.00</b>	<b>90,710,000.00</b>	<b>0.00</b>	<b>90,710,000.00</b>	<b>49,498,533.00</b>	<b>41,211,467.00</b>
012300100100	Ministry of Information & Culture	34	21,888,000.00	56,600,000.00	0.00	56,600,000.00	24,784,200.00	31,815,800.00
012300200100	History Bureau	35	0.00	3,600,000.00	0.00	3,600,000.00	130,000.00	3,470,000.00
012300300100	Kebbi State Television (KBTV)	36	10,762,000.00	22,210,000.00	0.00	22,210,000.00	16,510,000.00	5,700,000.00
012300400100	Kebbi Boadcasting Corporation (KBC)	37	4,680,000.00	8,300,000.00	0.00	8,300,000.00	8,074,333.00	225,667.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>		<b>42,004,646.00</b>	<b>131,060,000.00</b>	<b>0.00</b>	<b>131,060,000.00</b>	<b>89,406,000.00</b>	<b>41,654,000.00</b>
012500500100	Establishment Training and Pension	38	41,653,646.00	130,700,000.00	0.00	130,700,000.00	89,046,000.00	41,654,000.00
012500700100	State Manpower Committee	39	351,000.00	360,000.00	0.00	360,000.00	360,000.00	-

<b>01400000000</b>	<b>Office of the State Auditor General</b>		<b>7,605,000.00</b>	<b>110,750,000.00</b>	<b>0.00</b>	<b>110,750,000.00</b>	<b>15,200,000.00</b>	<b>95,550,000.00</b>
01400100100	Office of the State Auditor General	40	5,850,000.00	58,050,000.00	0.00	58,050,000.00	13,400,000.00	44,650,000.00
01400200100	Office of the Auditor General for Local Government	41	1,755,000.00	52,700,000.00	0.00	52,700,000.00	1,800,000.00	50,900,000.00
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>		<b>11,700,000.00</b>	<b>13,350,000.00</b>	<b>0.00</b>	<b>13,350,000.00</b>	<b>11,950,000.00</b>	<b>1,400,000.00</b>
014700100100	Civil Service Commission	42	11,700,000.00	13,350,000.00	0.00	13,350,000.00	11,950,000.00	1,400,000.00
<b>01480000000</b>	<b>Kebbi State Independent Electoral Commission (INEC)</b>		<b>5,850,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>5,997,100.00</b>	<b>18,002,900.00</b>
014800100100	Kebbi State Independent Electoral Commission	43	5,850,000.00	24,000,000.00	0.00	24,000,000.00	5,997,100.00	18,002,900.00
<b>01490000000</b>	<b>Local Government Service Commission</b>		<b>13,750,000.00</b>	<b>23,550,000.00</b>	<b>0.00</b>	<b>23,550,000.00</b>	<b>13,700,000.00</b>	<b>9,850,000.00</b>
014900100100	Local Government Service Commission	44	11,700,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00
014900200100	Local Government Pension Board	45	2,050,000.00	2,050,000.00	0.00	2,050,000.00	1,700,000.00	350,000.00
<b>02000000000</b>	<b>Economic Sector</b>		<b>509,460,121.33</b>	<b>5,485,660,569.00</b>	<b>0.00</b>	<b>5,485,660,569.00</b>	<b>1,418,902,147.92</b>	<b>4,066,758,421.08</b>
<b>02150000000</b>	<b>Ministry of Agriculture</b>		<b>20,290,000.00</b>	<b>59,320,000.00</b>	<b>0.00</b>	<b>59,320,000.00</b>	<b>25,474,000.00</b>	<b>33,846,000.00</b>
021500100100	Ministry of Agric & Natural Res	46	9,360,000.00	29,300,000.00	0.00	29,300,000.00	9,590,000.00	19,710,000.00
021502100100	College of Agriculture Zuru		0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
021510200100	Kebbi Agric Development Authority(KARDA)	47	4,680,000.00	8,400,000.00	0.00	8,400,000.00	4,784,000.00	3,616,000.00
021510300100	Rural Access Mobility Project (RAMP)	48	0.00	3,280,000.00	0.00	3,280,000.00	0.00	3,280,000.00
021510900100	Forestry 11 Project	49	2,740,000.00	2,740,000.00	0.00	2,740,000.00	2,400,000.00	340,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	50	3,510,000.00	9,600,000.00	0.00	9,600,000.00	8,700,000.00	900,000.00
<b>02620000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>8,190,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>10,670,000.00</b>	<b>19,330,000.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	51	8,190,000.00	30,000,000.00	0.00	30,000,000.00	10,670,000.00	19,330,000.00
<b>02200000000</b>	<b>Ministry of Finance</b>		<b>283,386,121.33</b>	<b>4,392,535,569.00</b>	<b>0.00</b>	<b>4,392,535,569.00</b>	<b>988,422,557.92</b>	<b>3,404,113,011.08</b>
022000100100	Ministry of Finance H/Qtr	52	41,975,000.00	3,687,135,569.00	0.00	3,687,135,569.00	399,025,800.15	3,288,109,768.85
022000600100	Youth Empowerment and Social Support Operation (YESSO)	53	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
022000700100	Accountant General's Office	54	44,086,000.00	463,000,000.00	0.00	463,000,000.00	418,748,850.00	44,251,150.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	55	4,095,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	-
022000800000	Board of Internal Revenue (BIR)	56	193,230,121.33	223,500,000.00	0.00	223,500,000.00	166,447,907.77	57,052,092.23
022005700100	Micro Finance Banks Operation	57	0.00	8,700,000.00	0.00	8,700,000.00	0.00	8,700,000.00
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>		<b>30,650,000.00</b>	<b>310,350,000.00</b>	<b>0.00</b>	<b>310,350,000.00</b>	<b>21,029,690.00</b>	<b>289,320,310.00</b>
022200100100	Ministry of Commerce and Industry H/Qtr	58	23,595,000.00	297,000,000.00	0.00	297,000,000.00	7,095,000.00	289,905,000.00
022205200100	Tourisms Board	59	1,755,000.00	1,850,000.00	0.00	1,850,000.00	9,134,690.00	(7,284,690.00)
022205300100	Birnin Kebbi Central Market	60	5,300,000.00	11,500,000.00	0.00	11,500,000.00	4,800,000.00	6,700,000.00
<b>02280000000</b>	<b>Ministry of Information Communication and Technology (ICT)</b>		<b>16,220,000.00</b>	<b>80,400,000.00</b>	<b>0.00</b>	<b>80,400,000.00</b>	<b>7,290,000.00</b>	<b>73,110,000.00</b>
022800100100	Ministry of Information Communication and Technology (ICT)	61	16,220,000.00	80,400,000.00	0.00	80,400,000.00	7,290,000.00	73,110,000.00
<b>02340000000</b>	<b>Ministry of Works and Transport</b>		<b>71,460,000.00</b>	<b>287,918,000.00</b>	<b>0.00</b>	<b>287,918,000.00</b>	<b>82,214,000.00</b>	<b>205,704,000.00</b>

023400100100	Ministry of Works and Transport	62	9,360,000.00	34,600,000.00	0.00	34,600,000.00	19,085,000.00	15,515,000.00
023410300100	Rural Electrification Board (REB)	63	3,600,000.00	3,818,000.00	0.00	3,818,000.00	3,129,000.00	689,000.00
023410500100	Sir Ahmadu Bello Airport	64	58,500,000.00	249,500,000.00	0.00	249,500,000.00	60,000,000.00	189,500,000.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>45,700,000.00</b>	<b>66,700,000.00</b>	<b>0.00</b>	<b>66,700,000.00</b>	<b>41,134,000.00</b>	<b>25,566,000.00</b>
023800100100	Ministry of Budget & Economic Planning H/Qtr	65	45,700,000.00	58,900,000.00	0.00	58,900,000.00	33,334,000.00	25,566,000.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus CARES) Coordinator	66	0.00	7,800,000.00	0.00	7,800,000.00	7,800,000.00	-
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>3,510,000.00</b>	<b>3,640,000.00</b>	<b>0.00</b>	<b>3,640,000.00</b>	<b>3,600,000.00</b>	<b>40,000.00</b>
025000100100	Fiscal Responsibility Commission	67	3,510,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>7,789,000.00</b>	<b>197,047,000.00</b>	<b>0.00</b>	<b>197,047,000.00</b>	<b>210,028,000.00</b>	<b>(12,981,000.00)</b>
025200100100	Ministry of Water Resources and Rural Development	68	6,385,000.00	11,635,000.00	0.00	11,635,000.00	5,780,000.00	5,855,000.00
025210200100	Water Board	69	0.00	182,112,000.00	0.00	182,112,000.00	202,808,000.00	(20,696,000.00)
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	70	1,404,000.00	3,300,000.00	0.00	3,300,000.00	1,440,000.00	1,860,000.00
<b>025300000000</b>	<b>Ministry of Land and Hausing</b>		<b>22,265,000.00</b>	<b>57,750,000.00</b>	<b>0.00</b>	<b>57,750,000.00</b>	<b>29,039,900.00</b>	<b>28,710,100.00</b>
025300100100	Ministry of Land and Hausing	71	8,810,000.00	18,000,000.00	0.00	18,000,000.00	8,670,000.00	9,330,000.00
025300200100	Office of the Survey General	72	0.00	11,300,000.00	0.00	11,300,000.00	5,620,000.00	5,680,000.00
025300110100	State Housing Corporation Kebbi Urban Development Authority (KUDA)	73	1,755,000.00	3,450,000.00	0.00	3,450,000.00	2,750,000.00	700,000.00
025300120100	State Housing Corporation Kebbi Urban Development Authority (KUDA)	74	11,700,000.00	25,000,000.00	0.00	25,000,000.00	11,999,900.00	13,000,100.00
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>256,145,999.96</b>	<b>1,647,708,000.00</b>	<b>0.00</b>	<b>1,647,708,000.00</b>	<b>703,006,400.00</b>	<b>944,701,600.00</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>236,641,500.00</b>	<b>711,048,000.00</b>	<b>0.00</b>	<b>711,048,000.00</b>	<b>420,727,400.00</b>	<b>290,320,600.00</b>
031801100100	Judicial Service Commission	75	9,187,000.00	42,000,000.00	0.00	42,000,000.00	1,708,000.00	40,292,000.00
031805100100	High Courts	76	141,869,000.00	404,548,000.00	0.00	404,548,000.00	269,087,400.00	135,460,600.00
031805300100	Sharia Courts	77	85,585,500.00	264,500,000.00	0.00	264,500,000.00	149,932,000.00	114,568,000.00
<b>032600000000</b>	<b>Ministry of Justice</b>		<b>19,504,499.96</b>	<b>936,660,000.00</b>	<b>0.00</b>	<b>936,660,000.00</b>	<b>282,279,000.00</b>	<b>654,381,000.00</b>
032600100100	Ministry of Justice	78	17,164,499.96	934,260,000.00	0.00	934,260,000.00	279,879,000.00	654,381,000.00
032600200100	Law Reform Commission	79	2,340,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	-
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>783,948,625.00</b>	<b>5,229,267,004.00</b>	<b>0.00</b>	<b>5,229,267,004.00</b>	<b>3,095,821,045.25</b>	<b>2,133,445,958.75</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>		<b>5,850,000.00</b>	<b>535,500,000.00</b>	<b>0.00</b>	<b>535,500,000.00</b>	<b>382,636,000.00</b>	<b>152,864,000.00</b>
051300100100	Ministry of Youth and Social Development	80	5,850,000.00	535,500,000.00	0.00	535,500,000.00	382,636,000.00	152,864,000.00
<b>051400000000</b>	<b>Ministry of Women Affiars &amp; Social Development</b>		<b>75,367,000.00</b>	<b>80,170,000.00</b>	<b>0.00</b>	<b>80,170,000.00</b>	<b>29,522,388.00</b>	<b>50,647,612.00</b>
051400100100	Ministry of Women Affiars & Social Development	81	69,460,000.00	73,970,000.00	0.00	73,970,000.00	25,062,388.00	48,907,612.00
051400200100	Social Security Welfare Fund	82	3,567,000.00	3,600,000.00	0.00	3,600,000.00	3,500,000.00	100,000.00
051405500100	School of Handicap	83	2,340,000.00	2,600,000.00	0.00	2,600,000.00	960,000.00	1,640,000.00
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>363,265,000.00</b>	<b>2,212,320,000.00</b>	<b>0.00</b>	<b>2,212,320,000.00</b>	<b>1,800,877,799.25</b>	<b>411,442,200.75</b>
051700100100	Ministry for Basic and Secondary Education	84	40,375,000.00	1,767,060,000.00	0.00	1,767,060,000.00	1,458,326,849.00	308,733,151.00
051700300100	Universal Basic Education (UBE)	85	110,310,000.00	120,000,000.00	0.00	120,000,000.00	87,738,150.25	32,261,849.75

051700300200	Primary School Staff Pension Board	86	2,340,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00
051700800100	Library Board	87	5,850,000.00	7,500,000.00	0.00	7,500,000.00	6,000,000.00	1,500,000.00
051702600100	Arabic & Islamic Education Board	88	12,765,000.00	22,450,000.00	0.00	22,450,000.00	13,500,000.00	8,950,000.00
051702700100	Abdullahi Fodio Islamic Centre	89	5,850,000.00	63,000,000.00	0.00	63,000,000.00	49,910,000.00	13,090,000.00
051705700100	Secondary School Management Board (SSMB)	90	184,020,000.00	226,760,000.00	0.00	226,760,000.00	181,212,800.00	45,547,200.00
051702800100	Agency for Adult Education	91	1,755,000.00	2,050,000.00	0.00	2,050,000.00	1,790,000.00	260,000.00
<b>056300000000</b>	<b>Ministry for Higher Education</b>		<b>140,608,800.00</b>	<b>860,350,000.00</b>	<b>0.00</b>	<b>860,350,000.00</b>	<b>394,028,558.00</b>	<b>466,321,442.00</b>
056300100100	Ministry for Higher Education	92	7,270,000.00	41,000,000.00	0.00	41,000,000.00	6,600,000.00	34,400,000.00
056301800100	State Polytechnic Dakin Gari	93	23,400,000.00	41,000,000.00	0.00	41,000,000.00	40,435,517.22	564,482.78
056301900100	Adamu Augie College of Education, Argungu	94	23,400,000.00	216,500,000.00	0.00	216,500,000.00	55,971,800.00	160,528,200.00
056302100100	State University of Science & Technology Aliero	95	58,500,000.00	507,000,000.00	0.00	507,000,000.00	268,618,140.78	238,381,859.22
056305600100	State Scholarship Board	96	2,925,000.00	4,250,000.00	0.00	4,250,000.00	3,000,000.00	1,250,000.00
056302800100	College of Preliminary Studies Yauri	97	25,113,800.00	50,600,000.00	0.00	50,600,000.00	19,403,100.00	31,196,900.00
<b>052100000000</b>	<b>Ministry of Health</b>		<b>182,662,004.00</b>	<b>1,508,877,004.00</b>	<b>0.00</b>	<b>1,508,877,004.00</b>	<b>469,786,750.00</b>	<b>1,039,090,254.00</b>
052100100100	Ministry of Health	98	40,950,000.00	1,190,477,004.00	0.00	1,190,477,004.00	248,135,750.00	942,341,254.00
052100300100	Primary Health Care Development Agency	99	23,900,000.00	25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00
052110300100	Health System Development Project II	100	1,170,000.00	2,400,000.00	0.00	2,400,000.00	1,200,000.00	1,200,000.00
052102600100	Sir Yahaya Memorial Hospital	101	36,000,000.00	72,000,000.00	0.00	72,000,000.00	36,000,000.00	36,000,000.00
052102700100	Kebbi Medical Centre Kalgo	102	45,542,004.00	48,000,000.00	0.00	48,000,000.00	48,000,000.00	-
052110400100	College of Nursing Sciences	103	17,550,000.00	48,500,000.00	0.00	48,500,000.00	47,613,000.00	887,000.00
052110600100	College of Health Sciences Technology Jega	104	17,550,000.00	70,600,000.00	0.00	70,600,000.00	59,198,000.00	11,402,000.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	105	0.00	51,400,000.00	0.00	51,400,000.00	5,640,000.00	45,760,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>8,250,000.00</b>	<b>16,850,000.00</b>	<b>0.00</b>	<b>16,850,000.00</b>	<b>11,710,000.00</b>	<b>5,140,000.00</b>
053500100100	Ministry of Environment	106	5,850,000.00	11,800,000.00	0.00	11,800,000.00	9,210,000.00	2,590,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	107	2,400,000.00	5,050,000.00	0.00	5,050,000.00	2,500,000.00	2,550,000.00
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>7,945,821.00</b>	<b>15,200,000.00</b>	<b>0.00</b>	<b>15,200,000.00</b>	<b>7,259,550.00</b>	<b>7,940,450.00</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	108	5,850,000.00	13,000,000.00	0.00	13,000,000.00	5,350,000.00	7,650,000.00
055100100200	Kebbi Council of Chiefs	109	2,095,821.00	2,200,000.00	0.00	2,200,000.00	1,909,550.00	290,450.00

**NOTE: 13**

**DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION**

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET		VARIANCE	BUDGET PERFORMANCE IN %
			ACTUAL 2021	BUDGET	BUDGET		CURRENT YEAR ACTUAL		
			N	N	N	N	N	N	%
	<b>TOTAL CAPITAL EXPENDITURE</b>			<b>128,067,008,113.96</b>	0.00	<b>128,067,008,113.96</b>	<b>32,705,654,119.21</b>	<b>95,361,353,994.75</b>	<b>25.54</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>			<b>17,012,395,765.63</b>	0.00	<b>17,012,395,765.63</b>	<b>4,852,840,875.07</b>	<b>12,159,554,890.56</b>	<b>28.53</b>
<b>01110000000</b>	<b>Governor's Office</b>			<b>3,540,000,000.00</b>	0.00	<b>3,540,000,000.00</b>	<b>3,000,000.00</b>	<b>3,537,000,000.00</b>	<b>0.08</b>
01110330010	State Agency for Control of AIDS/HIV	114		50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
01110130010	Administrative (Government House)	112		3,490,000,000.00	0.00	3,490,000,000.00	3,000,000.00	3,487,000,000.00	0.09
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>			<b>10,285,620,639.50</b>	0.00	<b>10,285,620,639.50</b>	<b>4,691,897,409.76</b>	<b>5,593,723,229.74</b>	<b>45.62</b>
01610010010	Office of the Secretary to the State Government	113		10,285,620,639.50	0.00	10,285,620,639.50	4,691,897,409.76	5,593,723,229.74	45.62
<b>01120000000</b>	<b>State House of Assembly</b>			<b>2,126,128,721.00</b>	0.00	<b>2,126,128,721.00</b>	<b>124,943,465.31</b>	<b>2,001,185,255.69</b>	<b>5.88</b>
01120030010	State House of Assembly	115		2,044,128,721.00	0.00	2,044,128,721.00	124,943,465.31	1,919,185,255.69	6.11
01120040010	House of Assembly Service Commission	116		82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
<b>01230000000</b>	<b>Ministry of Information and Culture</b>			<b>228,000,000.00</b>	0.00	<b>228,000,000.00</b>	<b>33,000,000.00</b>	<b>195,000,000.00</b>	<b>14.47</b>
01230010010	Ministry of Information and Culture	117		228,000,000.00	0.00	228,000,000.00	33,000,000.00	195,000,000.00	14.47
<b>01640000000</b>	<b>Special Duties</b>			<b>650,000,000.00</b>	0.00	<b>650,000,000.00</b>	<b>0.00</b>	<b>650,000,000.00</b>	<b>0.00</b>
01640010010	Special Duties	118		650,000,000.00	0.00	650,000,000.00	0.00	650,000,000.00	0.00
<b>01400000000</b>	<b>Office of the Auditor General</b>			<b>182,646,405.13</b>	0.00	<b>182,646,405.13</b>	<b>0.00</b>	<b>182,646,405.13</b>	<b>0.00</b>
01400010010	Office of the Auditor General	119		182,646,405.13	0.00	182,646,405.13	0.00	182,646,405.13	0.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>			<b>68,990,304,381.97</b>	0.00	<b>68,990,304,381.97</b>	<b>16,934,380,601.76</b>	<b>52,055,923,780.21</b>	<b>24.55</b>
<b>02150000000</b>	<b>Ministry of Agriculture</b>			<b>10,115,742,695.90</b>	0.00	<b>10,115,742,695.90</b>	<b>2,612,192,799.00</b>	<b>7,503,549,896.90</b>	<b>25.82</b>
02150010010	Ministry of Agriculture	120		10,115,742,695.90	0.00	10,115,742,695.90	2,612,192,799.00	7,503,549,896.90	25.82
<b>02620000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>			<b>4,930,000,500.00</b>	0.00	<b>4,930,000,500.00</b>	<b>532,281,426.01</b>	<b>4,397,719,073.99</b>	<b>10.80</b>
02620010010	Ministry of Animal Health Husbandry and Fisheries	121		4,930,000,500.00	0.00	4,930,000,500.00	532,281,426.01	4,397,719,073.99	10.80
<b>02200000000</b>	<b>Ministry of Finance</b>			<b>7,514,000,000.00</b>	0.00	<b>7,514,000,000.00</b>	<b>2,806,654,003.86</b>	<b>4,707,345,996.14</b>	<b>37.35</b>
02200010010	Ministry of Finance H/Q	122		7,514,000,000.00	0.00	7,514,000,000.00	2,806,654,003.86	4,707,345,996.14	37.35
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>			<b>2,727,000,000.00</b>	0.00	<b>2,727,000,000.00</b>	<b>10,500,000.00</b>	<b>2,716,500,000.00</b>	<b>0.39</b>
02220010010	Ministry of Commerce and Industry H/Q	123		2,727,000,000.00	0.00	2,727,000,000.00	10,500,000.00	2,716,500,000.00	0.39
<b>02280000000</b>	<b>Ministry of Information Communication and Technology (ICT)</b>			<b>3,524,000,000.00</b>	0.00	<b>3,524,000,000.00</b>	<b>18,200,000.00</b>	<b>3,505,800,000.00</b>	<b>0.52</b>
02280010010	Ministry of Information Communication and Technology (ICT)	124		3,524,000,000.00	0.00	3,524,000,000.00	18,200,000.00	3,505,800,000.00	0.52
<b>02340000000</b>	<b>Ministry of Works and Transport</b>			<b>14,695,485,918.70</b>	0.00	<b>14,695,485,918.70</b>	<b>6,702,251,181.38</b>	<b>7,993,234,737.32</b>	<b>45.61</b>
02340010010	Ministry of Works and Transport	125		12,893,485,918.70	0.00	12,893,485,918.70	5,760,123,819.30	7,133,362,099.40	44.67
02340560010	Fire Service	126		522,000,000.00	0.00	522,000,000.00	-	522,000,000.00	0.00

02341030000 0	Rural Electrification Board (REB)	127		1,280,000,000.00	0.00	1,280,000,000.00	942,127,362.08	337,872,637.92	73.60
<b>02380000000 0</b>	<b>Ministry of Budget &amp; Economic Planning</b>			<b>6,896,827,612.37</b>	<b>0.00</b>	<b>6,896,827,612.37</b>	<b>0.00</b>	<b>6,896,827,612.37</b>	<b>0.00</b>
02380010010 0	Ministry of Budget & Economic Planning H/Q	128		6,896,827,612.37	0.00	6,896,827,612.37	0.00	6,896,827,612.37	0.00
<b>02520000000 0</b>	<b>Ministry of Water Resources and Rural Development</b>			<b>4,295,000,000.00</b>	<b>0.00</b>	<b>4,295,000,000.00</b>	<b>1,881,541,001.51</b>	<b>2,413,458,998.49</b>	<b>43.81</b>
02520010010 0	Ministry of Water Resources and Rural Development	129		4,295,000,000.00	0.00	4,295,000,000.00	1,881,541,001.51	2,413,458,998.49	43.81
<b>02530000000 0</b>	<b>Ministry of Lands and Housing</b>			<b>14,292,247,655.00</b>	<b>0.00</b>	<b>14,292,247,655.00</b>	<b>2,370,760,190.00</b>	<b>11,921,487,465.00</b>	<b>16.59</b>
02530010010 0	Ministry of Lands and Housing	130		14,292,247,655.00	0.00	14,292,247,655.00	2,370,760,190.00	11,921,487,465.00	16.59
<b>03000000000 0</b>	<b>LAW AND JUSTICE SECTOR</b>			<b>1,796,240,380.00</b>	<b>0.00</b>	<b>1,796,240,380.00</b>	<b>147,000,000.00</b>	<b>1,649,240,380.00</b>	<b>8.18</b>
<b>03180000000 0</b>	<b>Judiciary</b>			<b>1,628,240,380.00</b>	<b>0.00</b>	<b>1,628,240,380.00</b>	<b>147,000,000.00</b>	<b>1,481,240,380.00</b>	<b>9.03</b>
03180110010 0	Judicial Service Commission	131		234,240,380.00	0.00	234,240,380.00	0.00	234,240,380.00	0.00
03180510010 0	High Courts	132		975,000,000.00	0.00	975,000,000.00	147,000,000.00	828,000,000.00	15.08
03180530010 0	Sharia Courts	133		419,000,000.00	0.00	419,000,000.00	0.00	419,000,000.00	0.00
<b>03260000000 0</b>	<b>Ministry of Justice</b>			<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>	<b>0.00</b>
03260010010 0	Ministry of Justice	134		168,000,000.00	0.00	168,000,000.00	0.00	168,000,000.00	0.00
<b>05000000000 0</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>			<b>40,268,067,586.36</b>	<b>0.00</b>	<b>40,268,067,586.36</b>	<b>10,771,432,642.38</b>	<b>29,496,634,943.98</b>	<b>26.75</b>
<b>05130000000 0</b>	<b>Ministry of Youth and Social Development</b>			<b>1,493,500,000.00</b>	<b>0.00</b>	<b>1,493,500,000.00</b>	<b>195,982,587.38</b>	<b>1,297,517,412.62</b>	<b>13.12</b>
05130010010 0	Ministry of Youth and Social Development	135		1,493,500,000.00	0.00	1,493,500,000.00	195,982,587.38	1,297,517,412.62	13.12
<b>05140000000 0</b>	<b>Ministry of Women Affairs &amp; Social Development</b>			<b>1,514,500,000.00</b>	<b>0.00</b>	<b>1,514,500,000.00</b>	<b>498,870,504.00</b>	<b>1,015,629,496.00</b>	<b>32.94</b>
05140010010 0	Ministry of Women Affairs & Social Development	136		1,514,500,000.00	0.00	1,514,500,000.00	498,870,504.00	1,015,629,496.00	32.94
<b>05170000000 0</b>	<b>Ministry for Basic and Secondary Education</b>			<b>14,990,941,631.76</b>	<b>0.00</b>	<b>14,990,941,631.76</b>	<b>7,265,488,178.38</b>	<b>7,725,453,453.38</b>	<b>48.47</b>
05170010010 0	Ministry for Basic and Secondary Education	137		8,690,941,631.76	0.00	8,690,941,631.76	4,152,266,964.34	4,538,674,667.42	47.78
05170030010 0	Universal Basic Education (UBE)	138		6,300,000,000.00	0.00	6,300,000,000.00	3,113,221,214.04	3,186,778,785.96	49.42
<b>05630000000 0</b>	<b>Ministry of Higher Education</b>			<b>9,666,649,954.60</b>	<b>0.00</b>	<b>9,666,649,954.60</b>	<b>814,157,482.00</b>	<b>8,852,492,472.60</b>	<b>8.42</b>
05630010010 0	Ministry of Higher Education	139		8,273,649,954.60	0.00	8,273,649,954.60	814,157,482.00	7,459,492,472.60	9.84
05630210010 0	State University of Science & Technology Aliero	140		1,393,000,000.00	0.00	1,393,000,000.00	0.00	1,393,000,000.00	0.00
<b>05210000000 0</b>	<b>Ministry of Health</b>			<b>10,212,976,000.00</b>	<b>0.00</b>	<b>10,212,976,000.00</b>	<b>1,853,873,890.62</b>	<b>8,359,102,109.38</b>	<b>18.15</b>
05210010010 0	Ministry of Health	141		8,438,001,000.00	0.00	8,438,001,000.00	355,326,928.00	8,082,674,072.00	4.21
05210030010 0	Primary Health Care Development Agency	142		1,774,975,000.00	0.00	1,774,975,000.00	1,498,546,962.62	276,428,037.38	84.43
<b>05350000000 0</b>	<b>Ministry of Environment</b>			<b>2,277,000,000.00</b>	<b>0.00</b>	<b>2,277,000,000.00</b>	<b>143,060,000.00</b>	<b>2,133,940,000.00</b>	<b>6.28</b>
05350010010 0	Ministry of Environment	143		2,277,000,000.00	0.00	2,277,000,000.00	143,060,000.00	2,133,940,000.00	6.28
<b>05510000000 0</b>	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>			<b>112,500,000.00</b>	<b>0.00</b>	<b>112,500,000.00</b>	<b>0.00</b>	<b>112,500,000.00</b>	<b>0.00</b>
05510010010 0	Ministry for Local Government & Chieftancy Affairs	144		112,500,000.00	0.00	112,500,000.00	0.00	112,500,000.00	0.00

**NOTE 14**  
**DETAILS OF EXTERNAL LOAN REPAYMENT**

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	80,742,388.76	33,333,333.34	0.00	33,333,333.34	82,333,068.08	(48,999,734.74)	247.00
2	FEBRUARY	60,837,586.39	33,333,333.30	0.00	33,333,333.30	82,333,068.08	(48,999,734.78)	247.00
3	MARCH	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
4	APRIL	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
5	MAY	60,837,586.39	33,333,333.30	0.00	33,333,333.30	62,818,644.61	(29,485,311.31)	188.46
6	JUNE	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
7	JULY	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
8	AUGUST	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
9	SEPTEMBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
10	OCTOBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
11	NOVEMBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
12	DECEMBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
	<b>TOTAL</b>	<b>835,937,765.81</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>792,852,582.26</b>	<b>(392,852,582.26)</b>	<b>198.21</b>

**NOTE 15:**

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

S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		N
1	Housing Scheme Kalgo Quarters	91,827,000.00
2	KB Housing Scheme 2nd Aliero Quarters	86,112,763.42
3	Housing Loan Cash Granted	622,088.30
4	Car Loan	38,310,616.15
	<b>TOTAL</b>	<b>216,872,467.87</b>



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

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)	180.21
2	FEBRUARY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
3	MARCH	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
4	APRIL	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
5	MAY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
6	JUNE	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
7	JULY	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,215,147.09	(157,266,407.34)	181.93
8	AUGUST	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
9	SEPTEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
10	OCTOBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
11	NOVEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
12	DECEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
	<b>TOTAL</b>	<b>2,299,443,461.22</b>	<b>2,303,384,877.00</b>	<b>0.00</b>	<b>2,303,384,877.00</b>	<b>4,187,535,071.65</b>	<b>(1,884,150,194.65)</b>	<b>181.80</b>

**NOTE 17****DIVIDENDS RECEIVED FROM COMPANIES FOR THE YEAR 2022**

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	28/01/2022	PZ CUSSION	704,003.15
2	07/04/2022	PZ CUSSION	145,019.25
3	24/2/2022	UPDC REAL FRNL	1,312.04
4	4/4/200	U-CAP	520,338.59
5	04/04/2022	UBA BANK	434,160.00
6	05/04/2022	APR	43,361.55
7	06/04/2022	WAPCO	2,195,092.00
8	04/07/2022	UBA BANK	1,736,640.00
9	04/07/2022	UBA BANK	187,200.00
10	04/08/2022	DATAMAX REGISTRARS	3,451,722.66
11	21/4/2022	LARFAGE AFRICA PLC/WAPCO	2,195,092.00
12	05/05/2022	FCMB PENSION LTD	12,934,947.15
13	15/6/2022	DANGOTE CEMENT	587,084.55

14	23/6/2022	UACN	535,725.45
15	23/6/2022	FBN HOLDING	454,248.90
16	23/6/2022	UACN PLC	35,725.45
17	24/6/2022	UACN PLC	18,451.49
18	30/6/2022	NESTLE GRDS	137,700.00
19	07/04/2022	STERLING BANK	2,299,484.25
20	07/04/2022	FEDELITY BANK	3,809.99
21	07/04/2022	UPDC REAL	75,784.86
22	07/04/2022	UPDC REAL	37,002.61
23	21/7/2022	BUA CEMENT	159,588,000.00
24	16/8/2022	JAIZ BANK	9,000,000.00
25	25/8/2022	ETI DIV.	6,389.88
26	26/8/2022	MTN PHASE II	363,313.44
27	28/8/2022	UNILIVER	233,971.65
28	28/8/2022	NESTLE DIV.	206,550.00
29	28/8/2022	NESTLE	202,500.00
30	28/8/2022	NESTLE	287,550.00
31	15/9/2022	CONOIL	22,143.60
32	15/9/2022	FBN HOLDING	1,300,194.95
33	15/9/2022	NASCON	64,800.00
34	15/9/2022	CONOIL	99,933.75
35	20/9/2022	FEDELITY BANK	656,995.50
36	16/9/2022	VERITAS REGISTRARS	22,698.00
37	29/9/2022	DATAMAX REGISTRARS	383,542.74
38	29/9/2022	UBA BANK	46,800.00
39	29/9/2022	UBA BANK	434,160.00
40	11/07/2022	CONOIL	1,284.75
41	11/07/2022	CONOIL	131,588.00
		<b>TOTAL</b>	<b>201,786,322.20</b>

**NOTE 18  
INTERNAL LOANS PAYABLES**

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)	180.21
2	FEBRUARY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
3	MARCH	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
4	APRIL	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
5	MAY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
6	JUNE	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
7	JULY	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,215,147.09	(157,266,407.34)	181.93
8	AUGUST	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
9	SEPTEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
10	OCTOBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
11	NOVEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
12	DECEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
	<b>TOTAL</b>	<b>2,299,443,461.22</b>	<b>2,303,384,877.00</b>	<b>0.00</b>	<b>2,303,384,877.00</b>	<b>4,187,535,071.65</b>	<b>(1,884,150,194.65)</b>	<b>181.80</b>

**NOTE 19. DETAILS OF INTERNAL LOANS RECEIVED**

S/N	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANC E	BUDGET PERFOR MANCE IN %
1		₦	₦	₦	₦	₦	
2	CBN Bridge Financing	18,752,059,997.40	0.00	18,752,059,997.40	0.00	0.00	0.00
3	Primary Health Care	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00	0.00
4	Bank of Industry (SMSs)	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00	0.00
5	CARES Programme	4,110,000,000.00	0.00	4,110,000,000.00	0.00	0.00	0.00
6	Family Home Fund Housing Loans	5,000,000,000.00	0.00	5,000,000,000.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>31,862,059,997.40</b>	<b>0.00</b>	<b>31,862,059,997.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

023400500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT	14,183,600.00	-	0.00	15,636,600.00	15,636,600.00
021600100100	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	2,000,490.00	-	0.00	2,273,216.00	2,273,216.00
032600100100	MINISTRY OF JUSTICE		-	0.00	1,067,576.00	1,067,576.00
055100100100	MINISTRY OF WOMEN AFFAIRS		-	0.00	768,500.00	768,500.00
022000100100	BOARD OF SURVEY	4,919,000.00	-	0.00	7,908,000.00	7,908,000.00
011101300100	TENDERS BOARD	318,000.00	-	0.00	5,656,158.14	5,656,158.14
011101300100	KESIEC		-	0.00		-
011104000100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)		-	0.00		-
051702700100	ABDULLAHI FODIO ISLAMIC CENTRE.	35,585,000.00	-	0.00	28,917,000.00	28,917,000.00
021511000100	KASCOM	1,500,000,000.00		0.00	600,000,000.00	600,000,000.00
014800100100	KEBBI STATE ELECT. COMM.			0.00		-
	TIN OFFICE ARGUNGU FISHING FESTIVAL	375,500.00		0.00	-	-
	<b>TOTAL</b>	<b>9,857,039,462.25</b>	<b>7,593,700,000.00</b>	<b>0.00</b>	<b>8,428,980,800.67</b>	<b>8,428,980,800.67</b>

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

DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs					
MINISTRY OF FINANCE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021210	Interest on Deposit				-
12021005	Repayment on Housing Loan	9,973,874.84		760,105.00	760,105.00
12021004	Repayment on Car Refurbishing	1,756,848.00			-
12021014	Repayment of Car Loan	40,008,646.35		15,933,247.32	15,933,247.32
10020806	Rec. of House Rent Pub. Off. Holders	19,286,318.09		59,249,353.54	59,249,353.54
12021010	Repayment of Motorcycle Loan				-
12021008	Refund of over payment	1,222,674.23			-
12021009	Repayment of Furniture Loan				-
12021010	Repayment of Loans Advance to MDAs				-
10020806	Economic Dev. Charges			11,922,575.32	
	With Holding Tax (WHT)			38,184,761.03	
	Social Security Funds			13,316,197.38	

	<b>TOTAL</b>	<b>72,248,361.51</b>	<b>-</b>	<b>139,366,239.59</b>	139,366,239.59
<b>BOARD OF INTERNAL REVENUE</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12010005	Pay as you Earn	4,518,674,244.60	4,500,000,000.00	4,775,927,197.07	275,927,197.07
12010002	Direct Assessment	370,707,140.27	1,000,000,000.00	433,261,983.11	(566,738,016.89)
12010119	Entertainment Tax	576,850.00	1,000,000.00	806,980.00	(193,020.00)
12010118	Development Levy	18,703,515.00	20,000,000.00	24,821,400.00	4,821,400.00
12010011	Tax on Dividends		1,000,000.00	129,468.83	(870,531.17)
12021007	Refund of Compensation	169,000.00		371,707.80	371,707.80
12010115	Tax Audit Recovery	2,410,406,384.42	1,500,000,000.00	1,451,219,316.68	(48,780,683.32)
12020642	Motor Vehicle Registration	4,580,450.00	5,000,000.00	3,323,366.50	(1,676,633.50)
12020643	Certificate of Road Worthness	5,793,510.00	5,500,000.00	7,742,510.00	2,242,510.00
12020644	Misc. Traffic Regulation	1,925,649.50	1,000,000.00	860,675.00	(139,325.00)
12020645	Stamp Duty	7,203,451.57	2,000,000.00	3,764,647.06	1,764,647.06
12020646	Hackney Carriage Permit	3,309,000.00	3,500,000.00	4,780,000.00	1,280,000.00
12020132	Motor Vehicle License	18,570,000.00	20,000,000.00	21,685,000.00	1,685,000.00
12020133	Diriver Licence & L/Permit	5,530,050.00	7,000,000.00	8,381,650.00	1,381,650.00
12020720	Sales of NDL Forms National Driving License	176,250.00	200,000.00	73,100.00	(126,900.00)
12020687	Sales of Vehicle Registration Book	3,295,850.00	2,500,000.00	2,324,500.00	(175,500.00)
12020817	National Plate No. BIR	10,000,000.00	25,000,000.00	10,000,000.00	(15,000,000.00)
12010124	Tin Office				-
12010120	Miscellaneous	14,786,229.48	500,000,000.00	4,051,616.88	(495,948,383.12)
12020642	Heavy Duty	1,020,000.00		1,468,000.00	1,468,000.00
12020642	Transfer of Ownership	13,500.00		21,000.00	21,000.00
	Conductors Badge			1,634,000.00	
	Roof Rack Permit			1,382,500.00	
	Side Sticker			1,816,500.00	
	Contract Agreement			1,552,734.50	
	<b>TOTAL</b>	<b>7,395,441,074.84</b>	<b>7,593,700,000.00</b>	<b>6,761,399,853.43</b>	<b>(832,300,146.57)</b>
<b>JUDICIARY</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020455	Court Fees (High Court)	1,332,860.00		1,570,500.00	1,570,500.00
12020502	Court Fine (High Court)	300,000.00		1,196,583.00	1,196,583.00
12020436	Probate Fees	80,000.00		81,500.00	81,500.00
12020457	Court Fees Magistrate Court	774,000.00		656,000.00	656,000.00

12020501	Court Fine Magistrate Court	2,033,000.00		8,765,500.00	8,765,500.00
12020458	Court Fees Area Court	3,090,143.00		3,728,900.00	3,728,900.00
12020503	Court Fine Area Court	4,000,050.00		2,615,000.00	2,615,000.00
12020504	Court Fines Mobile Court	1,927,000.00		165,000.00	165,000.00
12020503	Court Fines Rent Tribunal	80,000.00			-
12020460	Appeal Fees High Court	406,000.00		194,000.00	194,000.00
12020401	Appeal Fines Sharia Court	69,500.00		175,500.00	175,500.00
12020812	Next of Kin High Court				-
12020814	Upper Sharia Fees				-
12020506	Penalties Charges				-
12020401	Court Fees Marriage High Court				-
12020401	Court Fee				-
12020401	Apeal fees Sharia Court	214,820.00			-
12020640	Affidavit & Declariation High Court	520,000.00		300,000.00	300,000.00
12020641	Affidavit & Declariation Sharia Court	75,500.00		261,000.00	261,000.00
12020418	Issue of Certificate of Divorce (Sharia Court)	456,800.00		265,000.00	265,000.00
12020422	Issue of Certificate of Divorce (High Court)			68,000.00	68,000.00
12020819	Upper Sharia Court Divorce	36,000.00		10,500.00	10,500.00
	Upper Sharia Court Fees			67,000.00	
12020814	Upper Sharia Court Fines	327,500.00		203,000.00	203,000.00
12020811	Next of Kin Sharia Court			500.00	500.00
12020812	Next of Kin High Court				-
12020401	Notice of Appeal				-
	Marriage Certificate	160,000.00		32,000.00	32,000.00
	Right of Occupancy			4,000.00	4,000.00
	<b>TOTAL</b>	<b>15,883,173.00</b>	<b>-</b>	<b>20,359,483.00</b>	<b>20,359,483.00</b>

**MINISTRY OF AGRICULTURE**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010116	Produce Sales Tax	5,066,806.00		4,834,070.00	4,834,070.00
12020722	Tractor Hiring Services				-
12020450	Inspection and Grading Fees				-
12021301	Contr.of Cotton Market reimbursement				-
12020652	Irrigation Fees				-
12020122	Produce Buyers License	40,000.00			-

12020683	Sales of Fertilizer				
12020678	Sales of Tractor to Local Govt.				-
12020684	Water Pump Recovery (KARDA)				-
12021010	Farmers Credit Sch. T/Loan Recovery				
12021305	Reimbursement from Sales fo Grains				-
12020809	Land Lease				-
12020666	Sales of Fruit an Vegetables				
12020427	Tender Processing Fees				-
12020708	Earning from KASCOM				
12021301	Cotton Seed dist. Reimbursement				-
12020701	Control Pest Consultants				-
12020808	Rent of Produce Stores & Dumps				-
12020447	Land and Clearing Operation				-
12020686	People Empowerment Project				-
12020427	Contract Processing	104,000.00			-
	<b>TOTAL</b>	<b>5,210,806.00</b>	<b>-</b>	<b>4,834,070.00</b>	4,834,070.00

**MINISTRY OF LANDS AND HOUSING**

<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020466	Document Reg. Fees	1,634,450.00		4,193,360.00	4,193,360.00
12020647	Consent Fees	10,800.00		327,000.00	327,000.00
12020447	Land Application Fees	1,256,736.60		2,540,100.00	2,540,100.00
12020681	Sales of Houses (State Wide)	64,271,207.55		70,583,714.92	70,583,714.92
12020912	Ground Rent	2,396,621.80		4,524,004.74	4,524,004.74
12020462	Plan Permission	10,925,255.00		3,412,000.00	3,412,000.00
12020716	Dev. Charges of Approve Plans	932,784.00		7,106,216.74	7,106,216.74
12020462	Building Permit				-
12020476	Right of Occupancy				-
12020477	Certificate of Os				-
12020647	Consent Fees Non-Refundable				-
	Survey Fees	20,000.00			-
	Contract Agreement			3,559,604.00	
	<b>TOTAL</b>	<b>81,447,854.95</b>	<b>-</b>	<b>96,246,000.40</b>	<b>96,246,000.40</b>

**MINISTRY OF LANDS AND HOUSING (Housing Corporation)**



CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 201	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020680	Sales of Houses (GRA) Owners Occp.	60,000.00			-
12020801	Rent of Govt. Staff Quarters	858,000.00		420,000.00	420,000.00
12020471	Rent Office & Govt. Quarter Owner Occp.				-
12020478	Recertification Charges				-
12020913	Owners Occupier (Housing Corporation)				-
	<b>TOTAL</b>	<b>918,000.00</b>	<b>-</b>	<b>420,000.00</b>	<b>420,000.00</b>

**MINISTRY OF LANDS AND HOUSING (Central Market)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020655	Gate Fees	1,183,830.00		2,385,090.00	2,385,090.00
12020907	Rent on Market Shops	4,199,400.00		8,571,900.00	8,571,900.00
12020462	Building Permit				-
12020716	Development Charges (BKCM)	38,000.00		153,000.00	153,000.00
	Application Fees	214,000.00			-
	<b>TOTAL</b>	<b>5,635,230.00</b>	<b>-</b>	<b>11,109,990.00</b>	<b>11,109,990.00</b>

**MINISTRY OF LANDS AND HOUSING (Kebbi Urban Development Authority (KUDA))**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020464	Building Permit (KUDA)	21,487,870.00		10,361,000.00	10,361,000.00
12020908	Rent on KUDA Shops	1,861,000.00		2,095,000.00	2,095,000.00
12020436	Sign Board (Bill Board)	1,137,000.00		4,847,333.00	4,847,333.00
12020911	Ground Rent (KUDA)	30,000.00		390,000.00	390,000.00
12020661	Sewage Evacuation Service			2,291,100.00	2,291,100.00
12020423	Sanitation Fees	2,349,000.00		2,877,010.00	2,877,010.00
12020506	Penalties			180,000.00	180,000.00
12020914	MTN Mass				-
	<b>TOTAL</b>	<b>26,864,870.00</b>	<b>-</b>	<b>23,041,443.00</b>	<b>23,041,443.00</b>

**MINISTRY FOR HIGHER EDUCATION**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020476	Cont. Reg. & Processing			100,000.00	100,000.00
12020475	Reg. of Private Tertiary Institutions	150,000.00		200,000.00	200,000.00
	KBSIEC			73,656,000.00	
	<b>TOTAL</b>	<b>150,000.00</b>	<b>-</b>	<b>73,956,000.00</b>	<b>73,956,000.00</b>

**SCHOOL OF HEALTH TECHNOLOGY , JEGA**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Student Registration Fees	31,383,700.00		45,625,000.00	45,625,000.00
12020623	Sales of Admission Forms	263,200.00		910,000.00	910,000.00
	<b>TOTAL</b>	<b>31,646,900.00</b>	<b>-</b>	<b>46,535,000.00</b>	46,535,000.00

**COLLEGE OF EDUCATION ARGUNGU (COE)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020633	Student Registration Fees	27,753,000.00		33,269,500.00	33,269,500.00
12020619	Sales of Admission Forms	6,900,000.00		651,000.00	651,000.00
12020732	Hostel Accomodation	6,374,000.00			-
12020815	Exams Card (COE Argungu)				-
12020915	Shops				-
	<b>TOTAL</b>	<b>41,027,000.00</b>	<b>-</b>	<b>33,920,500.00</b>	33,920,500.00

**SCHOOL OF BASIC STUDIES , YAURI**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020634	Student Registration Fees	17,924,080.00		8,928,030.00	8,928,030.00
12020620	Sales of Admission Forms	1,686,020.00		417,120.00	417,120.00
	<b>TOTAL</b>	<b>19,610,100.00</b>	<b>-</b>	<b>9,345,150.00</b>	9,345,150.00

**MINISTRY OF BASIC EDUCATION**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020638	Registration and Renewal of Contract	1,997,600.00		100,750.00	100,750.00
12020476	Contract Processing Fees	1,997,600.00		178,250.00	178,250.00
12020475	Registration of private Schools			432,500.00	432,500.00
12020421	Contract Agreement			859,231.00	859,231.00
	<b>TOTAL</b>	<b>3,995,200.00</b>	<b>-</b>	<b>1,570,731.00</b>	1,570,731.00

**MINISTRY OF COMMERCE & INDUSTRY**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
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12020110	Registration of Business Premises	2,769,500.00		5,824,000.00	5,824,000.00
12020658	Registration of Cooperate Society	491,000.00		905,000.00	905,000.00
12020728	ZINARI Hotels Earnings				-
12020807	Abuja Hotels (Lease Rental)				-
12020729	Argungu Fishing Festival Earnings				-
12020694	Trade Fair Gate Fees				-
12020143	Reg. of trade Fair Materials	12,000.00			-
12020801	Rent on Government Properties				-
12020710	Catering Rest House Argungu				-
	<b>TOTAL</b>	<b>3,272,500.00</b>	<b>-</b>	<b>6,729,000.00</b>	<b>6,729,000.00</b>

**MINISTRY OF COMMERCE (Hotel & Tourism)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020710	Catering Rest House	8,794,500.00		14,010,200.00	14,010,200.00
12020807	Abuja Hotels (Lease Rental)	20,000,000.00		13,000,000.00	13,000,000.00
	<b>TOTAL</b>	<b>28,794,500.00</b>	<b>-</b>	<b>27,010,200.00</b>	<b>27,010,200.00</b>

**MINISTRY OF YOUTH AND SPORT**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020638	Registration & Renewal of Youth Associations				
	<b>TOTAL</b>		<b>-</b>		

**MINISTRY OF ENVIRONMENT (Forestry II)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Solid Minerals Exploration Tax				
	<b>TOTAL</b>		<b>-</b>		

**MINISTRY OF ENVIRONMENT**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010122	Solid Minerals Exploration Tax	34,090,088.00		25,685,330.00	25,685,330.00
12021013	Comp. on Environment Sanitation	1,000,000.00		1,690,000.00	1,690,000.00
12020137	Mine Quarry/Borr. Permit				-
12020664	Sale of Seeds from Nurs.				-

12020689	Sales of Forestry Products.			18,000.00	18,000.00
12010121	Solid Minerals Buying & Selling Centres				-
12010117	Haulage Tax	9,369,039.00		900,000.00	900,000.00
12021012	Compensation on trees and Eco. Trees	660,000.00		1,400,000.00	1,400,000.00
12020666	Sales of Fruit & Vegetables				-
12020673	Tuagya Farming	2,003,000.00		1,633,500.00	1,633,500.00
12020723	Banking Industry				-
12029721	Commercial Public Toilets				-
12021013	Compensation on Environment Deg.			300,000.00	300,000.00
12020301	Royalties Permission	2,210,000.00		592,000.00	592,000.00
12020478	Food Sanitation	220,000.00		460,000.00	460,000.00
12020507	Offences				-
12020431	Environmental Inpat Ass.				-
12020470	Service Charges				-
12020506	Penalties Charges				-
	<b>TOTAL</b>	<b>49,552,127.00</b>	<b>-</b>	<b>32,678,830.00</b>	<b>32,678,830.00</b>

**MINISTRY OF ENVIRONMENT (KESEPA)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020719	Pure Water Industry				
12020509	Resturants				-
12020727	Earning from KESEPA	630,000.00		260,000.00	260,000.00
	<b>TOTAL</b>	<b>630,000.00</b>	<b>-</b>	<b>260,000.00</b>	<b>260,000.00</b>

**MINISTRY OF WATER RESOURCES**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020691	Contract Agreement	203,350.00		937,300.00	937,300.00
12020476	Contract Processing	203,350.00		386,000.00	386,000.00
12020726	EIA/Tree Fees	2,458,800.00			-
	<b>TOTAL</b>	<b>2,865,500.00</b>	<b>-</b>	<b>1,323,300.00</b>	<b>1,323,300.00</b>

**MINISTRY OF WATER RESOURCES (Water Board)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020656	Water Rate (Civil Servants)	176,878,162.10		169,116,180.63	169,116,180.63
12020695	Institutions (private)				-

12020697	Schools/Colleges				-
12020698	Universities				-
	<b>TOTAL</b>	<b>176,878,162.10</b>	<b>-</b>	<b>169,116,180.63</b>	169,116,180.63

<b>KASCOM</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020708	KASCOM	1,500,000,000.00		600,000,000.00	600,000,000.00
	<b>TOTAL</b>	<b>1,500,000,000.00</b>	<b>-</b>	<b>600,000,000.00</b>	600,000,000.00

<b>MINISTRY OF HEALTH</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020136	Inoculation fees for Intended Pilgrimes				-
12020475	Health Facilities/Reg. Private Clinic				-
12020475	Contract Reg.				-
12020424	Contract Processing				-
12020724	Supply of T. Materials	82,500.00			-
12020724	Reg. of Pharmacist/Medical Store	956,500.00		1,100,000.00	1,100,000.00
12020699	Boarding Fees Sch. Of Nursing/Health Tech				-
12020441	Chemical Lab Analysis Fees				-
12020136	Reg. of Private Clinics	40,000.00			-
12022044	Laboratory Fees				-
12020140	Medical Licenses				-
	<b>TOTAL</b>	<b>1,079,000.00</b>	<b>-</b>	<b>1,100,000.00</b>	1,100,000.00

<b>MINISTRY OF HEALTH (SYMH)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020707	Hospital Sales (SYMH)	1,565,490.00		2,550,000.00	2,550,000.00
	<b>TOTAL</b>	<b>1,565,490.00</b>	<b>-</b>	<b>2,550,000.00</b>	2,550,000.00

<b>MINISTRY OF HEALTH (General Hospitals)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020725	General Hospital Argungu	1,714,579.00		1,154,579.00	1,154,579.00

12020725	General Hospital Yauri	1,913,582.00		1,998,000.00	1,998,000.00
12020725	General Hospital Kamba	816,000.00		1,174,500.00	1,174,500.00
12020725	General Hospital Warrah	712,052.00		825,000.00	825,000.00
12020725	General Hospital Kangiwa	901,224.00		1,092,754.00	1,092,754.00
12020725	General Hospital Bunza	200,000.00		180,000.00	180,000.00
12020725	General Hospital Augie	424,265.00		301,665.00	301,665.00
12020725	General Hospital Mahuta	535,000.00		758,000.00	758,000.00
12020725	Kebbi Medical Centre Kalgo	2,033,600.00		1,598,000.00	1,598,000.00
12020725	General Hospital Senchi	920,500.00		790,500.00	790,500.00
12020725	General Hospital Bagudo	1,856,500.00		1,112,000.00	1,112,000.00
12020725	General Hospital Gwandu	880,000.00		766,500.00	766,500.00
12020725	General Hospital Illo	480,000.00		655,000.00	655,000.00
12020725	General Hospital Jega	936,000.00		1,167,000.00	1,167,000.00
12020725	General Hospital Kaoje	510,000.00		190,000.00	190,000.00
12020725	General Hospital Maiyama	1,124,000.00		1,500,000.00	1,500,000.00
12020725	General Hospital Ribah	763,335.40		460,000.00	460,000.00
12020725	General Hospital Shanga			200,000.00	200,000.00
12020725	General Hospital Bena	930,000.00		685,000.00	685,000.00
12020725	General Hospital Wasagu			149,000.00	149,000.00
12020725	General Hospital Zauro	430,000.00		302,000.00	302,000.00
12020725	General Hospital Kambaza	418,000.00		275,000.00	275,000.00
12020725	General Hospital Zuru	3,511,500.00		2,741,500.00	2,741,500.00
12020725	Hafsat Eye Clinic	660,980.00		240,150.00	240,150.00
12020725	General Hospital Aliero	1,110,760.20		1,284,226.00	1,284,226.00
12020725	General Hospital Koko	967,500.00		1,180,500.00	1,180,500.00
12020725	General Hospital Dirin Daji	330,000.00		767,000.00	767,000.00
12020725	General Hospital Suru			130,100.00	130,100.00
12020725	General Hospital Dakin Gari	2,013,900.00		1,118,500.00	1,118,500.00
	<b>TOTAL</b>	<b>27,093,277.60</b>	<b>-</b>	<b>24,796,474.00</b>	<b>24,796,474.00</b>

<b>MINISTRY OF INFORMATION (Kebbi Radio)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020628	Radio Advertisement	3,860,000.00		4,398,999.00	4,398,999.00
	<b>TOTAL</b>	<b>3,860,000.00</b>	<b>-</b>	<b>4,398,999.00</b>	<b>4,398,999.00</b>
<b>MINISTRY OF INFORMATION (Kebbi Television)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020629	TV Consultant	1,145,000.00			-
12020629	Commercial Advertisement/TV	1,251,000.00		2,048,000.00	2,048,000.00
12020629	Entertainment Centre	370,000.00		336,000.00	336,000.00
	<b>TOTAL</b>	<b>2,766,000.00</b>	<b>-</b>	<b>2,384,000.00</b>	<b>2,384,000.00</b>
<b>MINISTRY OF INFORMATION (Printing Press)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020637	Printing Press				
	<b>TOTAL</b>		<b>-</b>		
<b>OFFICE OF THE AUDITOR GENERAL</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12021302	Audit Supervision Fee	15,000.00		20,000.00	20,000.00
12021015	Salaries and Allowance Refund	68,155,998.42		66,270,274.56	66,270,274.56
	<b>TOTAL</b>	<b>68,170,998.42</b>	<b>-</b>	<b>66,290,274.56</b>	<b>66,290,274.56</b>
<b>MINISTRY OF WORKS</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020474	Speed Boat Transportation Fees & Canoe	240,800.00		22,500.00	22,500.00
12020428	Fire Prevention Fees	305,000.00		450,000.00	450,000.00
12020475	Contract Registration	1,200,000.00		630,000.00	630,000.00
12020476	Contract Processing	1,200,000.00		680,000.00	680,000.00
12020660	Contract Agreement	9,354,513.14		16,676,200.00	16,676,200.00
12020142	Driving School	70,000.00			-
12020713	Hire Plant	240,000.00			-
12020407	Ferry Services (Service Charge)				-
12020643	Road Worthness Certificate				-
12020133	Driver License				-
12020504	Court Fine (Moble)				-

12020644	Works School			7,500.00	7,500.00
12020720	National Drivers Licenses				-
12020713	Hire of Government Vehicle			15,000.00	
	Economic Development Charges			245,593.37	
	Trade Test	16,500.00		23,924.30	23,924.30
	<b>TOTAL</b>	<b>12,626,813.14</b>	<b>-</b>	<b>18,750,717.67</b>	<b>18,750,717.67</b>

**MINISTRY OF WORKS & TRANSPORT (Airport)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020716	Development Charges (Air craft landing fees)	1,980,000.00		3,520,000.00	3,520,000.00
12020470	Passengers Service Charge	7,794,000.00		7,718,000.00	7,718,000.00
12020714	Birin Kebbi Airport				-
12020500	Fine	600,000.00		800,000.00	800,000.00
12020694	Gate fee	909,600.00		995,400.00	995,400.00
	Extension of time	2,900,000.00		2,600,000.00	2,600,000.00
	Trolley			3,200.00	
	<b>TOTAL</b>	<b>14,183,600.00</b>	<b>-</b>	<b>15,636,600.00</b>	<b>15,636,600.00</b>

**KEBBI STATE INVESTMENT COMPANY**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Interest on Investment	16,584,092.94		1,275,900.00	1,275,900.00
12020602	Sales of Shares				-
	Board of Directors fees	30,775.00		45,925.00	45,925.00
	<b>TOTAL</b>	<b>16,614,867.94</b>	<b>-</b>	<b>1,321,825.00</b>	<b>1,321,825.00</b>

**MINISTRY OF ANIMAL HEALTH AND HUSBANDRY**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020692	Poultry Vaccine Fees				-
12020123	Hide & Skin Buyers Licenses				-
12020119	Fishing Permit Licenses				-
12020670	Sales of Livestock from Randers	130,700.00			-
12020671	Sale of Supplimentary Feeds				-
12020675	Sales of Milk Coco	67,200.00			-
12020695	Sales of Fish /Fingerlings				-
12020648	Trade Cattle fees	136,300.00		155,950.00	155,950.00
12020676	Sales of Animal Feeds	1,655,290.00		311,340.00	311,340.00



	Uploading Fees			26,200.00	
	LIBC Bulasa	11,000.00			-
	Contract Processing			30,000.00	
	Contract Agreement			116,205.00	
	Clinical Services			1,633,521.00	
	<b>TOTAL</b>	<b>2,000,490.00</b>	<b>-</b>	<b>2,273,216.00</b>	2,273,216.00

**MINISTRY OF JUSTICE**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020421	Sales of Contract Agreement Fees			1,067,576.00	
	<b>TOTAL</b>		<b>-</b>	<b>1,067,576.00</b>	

**MINISTRY FOR HIGHER EDUCATION (University Aliero)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Registration Fees	172,934,000.00		157,862,406.50	157,862,406.50
12020625	Application Fees				-
12020417	Contract Reg. Fees				-
12020417	UTME Screening Exercise				-
12040625	Sales of Remedial Forms	2,640,000.00		651,000.00	651,000.00
12020636	Academic Gown Fees	1,253,669.00			-
12040170	Computer Based Test (CBT)				-
12040298	Postgraduate Fees	1,782,796.75			-
12020731	Sales of Agreement Forms				-
12020625	Sales of Post Graduate Forms				-
	<b>TOTAL</b>	<b>178,610,465.75</b>	<b>-</b>	<b>158,513,406.50</b>	158,513,406.50

**MINISTRY FOR HIGHER EDUCATION (Polytechnic D/Gari)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020483	Registration Fees	3,974,800.00		5,119,500.00	5,119,500.00
12020622	Application Fees	546,000.00		324,500.00	324,500.00
	<b>TOTAL</b>	<b>4,520,800.00</b>	<b>-</b>	<b>5,444,000.00</b>	5,444,000.00

**MINISTRY FOR HIGHER EDUCATION (School of Nursing)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020635	Student Registration Fees	19,889,800.00		17,711,582.75	17,711,582.75
12020634	Application Fees	789,000.00			-
12020479	Use of Auditorium				-

12020624	Sales of Forms			4,270,500.00	4,270,500.00
	<b>TOTAL</b>	<b>20,678,800.00</b>	<b>-</b>	<b>21,982,082.75</b>	<b>21,982,082.75</b>

**MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020726	Decoration				
12020660	Hall			40,000.00	
12020476	Contract Processing			250,000.00	
	Contract Registration			100,000.00	
	Contract Agreement			378,500.00	
	<b>TOTAL</b>		<b>-</b>	<b>768,500.00</b>	

**BOARD OF SURVEY**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020138	Auctioner License	70,000.00			-
12020662	Sales of Condem Equipments	4,849,000.00		7,908,000.00	7,908,000.00
	<b>TOTAL</b>	<b>4,919,000.00</b>	<b>-</b>	<b>7,908,000.00</b>	<b>7,908,000.00</b>

**TENDERS BOARD**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020629	Contract Processing	198,000.00		760,000.00	760,000.00
12020469	Registration and Renewal of Contract	120,000.00		710,000.00	710,000.00
	Contract Agreement			4,186,158.14	
	<b>TOTAL</b>	<b>318,000.00</b>	<b>-</b>	<b>5,656,158.14</b>	<b>5,656,158.14</b>

**KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Sales of Condem Equipment				
	<b>TOTAL</b>		<b>-</b>		

**SUSTAINABLE DEVELOPMENT GOALS (SDGs)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010016	Withholding Tax				
	<b>TOTAL</b>		<b>-</b>		

**ABDULLAHI FODIO CENTRE**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
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12021211	Sales of Form				-
	Registration Fees	35,585,000.00		28,917,000.00	<b>28,917,000.00</b>
	<b>TOTAL</b>	<b>35,585,000.00</b>	-	<b>28,917,000.00</b>	<b>28,917,000.00</b>
<b>TIN OFFICE</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12010120	Tin Office	375,500.00			
	<b>TOTAL</b>	<b>375,500.00</b>	-	-	

## Note 22 SCHEDULE OF INVESTMENT

Investment both quoted and un-quoted which book value amount to **₦ 6,954,277,658.06** represented in the statement of operating asset and liabilities as shown below viz

	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADDITIONAL/DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
<b>A</b>		<b>BANK SECTOR</b>	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	10.80	44,578,112.40
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	3.04	1,322,302.72
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	4.17	30,440,791.50
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	8.45	211,250.00
5	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	21.00	32,629,905.00
6	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	0.89	229,397,500.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	1.37	2,791,833.95
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	0.53	612,150.00
9	1995	UNION BANK PLC	206,250.00	996,543.00	1,202,793.00	6.50	7,818,154.50
10	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	7.25	17,487,000.00
		<b>SUB TOTAL</b>					<b>367,539,000.07</b>
<b>B</b>		<b>DEVELOPMENT FINANCE SECTOR</b>					
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	13.20	5,087,755.20
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	5.60	539,610.40
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEV. BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00	100,000.00	40,100,000.00	0.50	20,050,000.00

8	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		<b>SUB TOTAL</b>					<b>940,897,134.60</b>
<b>C</b>		<b><u>INSURANCE SECTOR</u></b>					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	0.37	79,071.22
2	06/10/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.78	956,058.48
3	09/10/1975	UNIC INSURANCE	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		<b>SUB TOTAL</b>		0.00			<b>1,056,036.10</b>
<b>D</b>		<b><u>BUILDING MATERIALS SECTOR</u></b>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	82.00	5,033,160,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	21.90	48,072,514.80
3	2010	DANGOTE CEMENT PLC	30,810.00		30,810.00	262.30	8,081,463.00
		<b>SUB TOTAL</b>					<b>5,089,313,977.80</b>
<b>E</b>		<b><u>AUTOMOBILE SECTOR</u></b>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD		0.00	0.00	0.00	350,000,000.00
		<b>SUB TOTAL</b>					<b>350,250,165.40</b>
<b>F</b>		<b><u>CONSTRUCTION SECTOR</u></b>					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
3	2000/NOV	SUKUK AL-IIJARA	4,140,659.00				4,140,659.00
		<b>SUB TOTAL</b>					<b>8,550,456.80</b>
<b>G</b>		<b><u>REAL ESTATE SECTOR</u></b>					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	10.50	9,615,585.00
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	0.92	2,258,922.92
5		UPDC PLC REAL ESTATE INVEST. TRUST	200,419.00	0.00	200,419.00	6.00	1,202,514.00
		<b>SUB TOTAL</b>					<b>15,535,121.40</b>
<b>H</b>		<b><u>CONGLOMERATES SECTOR</u></b>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	0.73	873,601.95
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	11.8	6,135,256.60
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	10.90	8,160,797.30

7	1988	NESTLE FOODS PLC	6,000.00	0.00	6,000.00	980.00	5,880,000.00
		<b>SUB TOTAL</b>					<b>114,421,607.15</b>
<b>I</b>		<b>PETROLEUM MARKET SECTOR</b>					
1	1994/95/2012	OANDO PLC	938,253.00		938,253.00	3.88	3,640,421.64
2	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	26.50	2,317,928.50
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	15.25	13,481,335.50
5	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		<b>SUB TOTAL</b>					<b>26,396,864.74</b>
<b>J</b>		<b>AGRIC/AGRO ALLIED SECTOR</b>					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		<b>SUB TOTAL</b>					<b>8,330,000.00</b>
<b>K</b>		<b>INDUSTRIAL/DOMESTIC SECTOR</b>					
1	04/10/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		<b>SUB TOTAL</b>					<b>1,506,071.00</b>
<b>L</b>		<b>PRODUCTION SECTOR</b>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	16.20	408,564.00
2		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	10.45	1,881,000.00
		<b>SUB TOTAL</b>					<b>2,289,564.00</b>
<b>M</b>		<b>COMMUNICATION SECTOR</b>					
		MTN NIGERIA PLC	72,086.00	0.00	72,086.00	220.00	15,858,920.00
		<b>SUB TOTAL</b>					<b>15,858,920.00</b>
<b>N</b>		<b>POWER SECTOR</b>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>					<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>					<b>6,954,277,658.06</b>

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

<b>YEAR OF INVESTMENT</b>	<b>AMOUNT</b>
2022	6,954,277,658.06
2021	5,655,899,891.18
2020	4,067,891,549.79
2019	1,958,781,241.80
2018	1,639,456,974.26
2017	1,648,522,831.41
2016	1,000,662,320.05

**Note: 24 DETAILS OF EXTERNAL LOANS**

<b>S/NO.</b>	<b>CREDITOR</b>	<b>LOAN TITLE</b>	<b>LOAN CURRENCY</b>	<b>LOAN AMOUNT IN ORIGINAL CURRENCY</b>	<b>AMOUNT PAID 2022</b>	<b>AMOUNT OUTSTANDING 2022</b>
1	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	4,706,930.97	1,676,208,800.00
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	9,698,774.96	167,677,294.11
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	13,865,468.54	239,714,151.15
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	889,822.62	15,384,134.22
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	75,000,932.81	946,670,197.97
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	58,984,987.39	1,019,763,887.89
6	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	308,567,677.03	3,460,597,697.89
7	IDA	Kebbi State Health System Development -IDA	XDR	2,769,562.60	94,097,794.07	1,198,595,976.44
8	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	90,510,716.22	2,012,847,097.24
9	IDA	Kebbi State HIV/AIDS Programme – IDA	XDR	1,607,880.10	52,157,156.28	661,850,809.81
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	53,412,969.32	1,765,421,290.62
11	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	44,134,455.19	1,671,425,380.37
12	IDA	Kebbi State Health System Development (Additional Financing)	XDR	2,313,697.80	36,979,648.87	1,041,274,673.53
13	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	41,655,149.29	1,406,004,757.67
14	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	66,472,134.06	1,076,498,062.09
		<b>TOTAL</b>		<b>44,366,594.50</b>	<b>951,134,617.62</b>	<b>18,359,934,211.00</b>
Add	A.	Exchange Rate loss in July - December 2022			998,054.26	
	B.	Underdeduction from FAAC July- December 2022			20,536,122.99	
		Total Debt Service Recoverable at FAAC for Jan - June 2023			507,137,712.66	

## NOTE 25 DETAIL OF GRANT RECIVED

BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
	₦	₦	₦	₦	₦	%
<b>AIDS AND GRANTS</b>						
<b>FOREIGN GRANTS</b>						
UNICEF Grant General	3,200,000,000.00	0.00	3,200,000,000.00	0.00	(3,200,000,000.00)	0.00
OXFAM/USAID	97,851,148.00	0.00	97,851,148.00	0.00	(97,851,148.00)	0.00
<b>ATASP-1</b>	3,200,000,000.00	0.00	3,200,000,000.00	0.00	(3,200,000,000.00)	0.00
Save One Million Lives	304,000,000.00	0.00	304,000,000.00	0.00	(304,000,000.00)	0.00
IFAD- CASP (ASAP Grant)	54,757,357.00	0.00	54,757,357.00	0.00	(54,757,357.00)	0.00
National Urban Water Supply	100,000,000.00	0.00	100,000,000.00	0.00	(100,000,000.00)	0.00
Better Education Service Delivery for All (BESDA)	3,200,000,000.00	0.00	3,200,000,000.00	0.00	(3,200,000,000.00)	0.00
USAID Support for Human Resources for Health (HRH)	2,500,000,000.00	0.00	2,500,000,000.00	0.00	(2,500,000,000.00)	0.00
GAVI Support on Health System Strengthening (HSS)	1,900,000,000.00	0.00	1,900,000,000.00	0.00	(1,900,000,000.00)	0.00
Tertiary Education Trust Fund Intervention (COE Argungu)	300,000,000.00	0.00	300,000,000.00	0.00	(300,000,000.00)	0.00
Tertiary Education Trust Fund Intervention (KSUSTA)	600,000,000.00	0.00	600,000,000.00	0.00	(600,000,000.00)	0.00
Eat Safe Nigeria Project (GAIN)	273,713,333.00	0.00	273,713,333.00	0.00	(273,713,333.00)	0.00
Tertiary Education Trust Fund Intervention (Poly Dakingari)	498,000,000.00	0.00	498,000,000.00	0.00	(498,000,000.00)	0.00
Primary Health Care Under One Roof	860,000,000.00	0.00	860,000,000.00	752,867,040.24	(107,132,959.76)	87.54
25% Contribution from Local Government Joint Capital Project	12,662,940,000.00	0.00	12,662,940,000.00	6,318,571,732.44	(6,344,368,267.56)	49.90
<b>SUB TOTAL</b>	<b>29,751,261,838.00</b>	<b>0.00</b>	<b>29,751,261,838.00</b>	<b>7,071,438,772.68</b>	<b>(22,679,823,065.32)</b>	<b>23.77</b>
<b>DOMESTIC GRANTS</b>						
World Bank COVID -19 Grant (PforR)	1,000,000,000.00	0.00	1,000,000,000.00	0.00	(1,000,000,000.00)	0.00
Federal Government Grant for Universal Basic Education (UBE)	3,500,000,000.00	0.00	3,500,000,000.00	0.00	(3,500,000,000.00)	0.00
Sustainability Development Goal (SDG)	320,000,000.00	0.00	320,000,000.00	0.00	(320,000,000.00)	0.00
Social Investment Programmes	2,221,256,839.00	0.00	2,221,256,839.00	0.00	(2,221,256,839.00)	0.00
State Fiscal Transparency, Accountability and Sustainability Programme (SIFTAS)	9,840,000,000.00	0.00	9,840,000,000.00	7,856,785,000.00	(1,983,215,000.00)	79.85
COVID - 19 Grant from Federal Government	1,000,000,000.00	0.00	1,000,000,000.00	0.00	(1,000,000,000.00)	0.00
<b>SUB TOTAL</b>	<b>17,881,256,839.00</b>	<b>0.00</b>	<b>17,881,256,839.00</b>	<b>7,856,785,000.00</b>	<b>(10,024,471,839.00)</b>	<b>43.94</b>
<b>TOTAL</b>	<b>47,632,518,677.00</b>	<b>0.00</b>	<b>47,632,518,677.00</b>	<b>14,928,223,772.68</b>	<b>(32,704,294,904.32)</b>	<b>31.34</b>

**Note 26****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
<b>GRAND TOTAL</b>		<b>11,629,489,871.08</b>

**Note 27**

<b>DETAIL OF OUTSTANDING GRATUITIES, PENSION ARREARS AND DEATH BENEFIT</b>				
S/NO.	NAMES OF MDAs	GRATUITIES	DEATH BENEFIT	TOTAL
1	ABDULLAHI FODIO ISLAMIC CENTER	990,492.84	1,017,456.96	2,007,949.80
2	COLLEGE OF EDUCATION ARGUNGU	10,112,643.44		10,112,643.44
	HIGH COURT OF JUSTICE	138,838,108.67	5,459,863.16	144,297,971.83
4	MINISTRY OF AGRICULTURE	25,934,955.32	2,764,989.65	28,699,944.97
5	MINISTRY OF ANIMAL HEALTH AND HUSBANDRY	32,335,644.68	5,367,500.60	37,703,145.28
6	ARABIC BOARD	27,150,487.08	2,746,822.90	29,897,309.98
7	BOARD OF INTERNAL REVENUE	8,460,587.92		8,460,587.92
8	MINISTRY OF BUDGET AND PLANNING	9,005,821.37	569,131.83	14,697,133.20
9	CABINET OFFICE	1,418,807.80		1,418,807.80
10	CENTRAL MARKET	253,878.04		253,878.04
12	COLLEGE OF PRELIMINARY STUDIES YAURI	4,410,939.00		4,410,939.00
13	COLLEGE OF AGRIC ZURU	20,129,226.83	6,313,373.20	26,442,600.03
14	COLLEGE OF HEALTH TECHNOLOGY JEGA	2,297,911.12		2,297,911.12
15	COLLEGE OF NURSING SCIENCES AND MIDWIFERY	7,763,882.88		7,763,882.88
16	MINISTRY OF COMMERCE	2,790,428.76		2,790,428.76
17	MINISTRY OF EDUCATION	22,489,694.93	6,194,894.16	28,684,589.09



18	MINISTRY OF ENVIRONMENT	8,323,999.27	547,495.30	8,871,494.57
19	ESTABLISHMENT AND PENSION	7,149,064.78	1,559,330.30	8,708,395.08
20	MINISTRY OF FINANCE	47,434,123.64	2,195,949.26	49,630,072.90
21	GENERAL ADMINISTRATION	65,108,748.35		65,108,748.35
22	GOVERNMENT HOUSE	2,249,069.89		2,249,069.89
23	MINISTRY OF HEALTH	230,850,220.19	50,411,612.16	281,261,832.35
24	HOUSE OF ASSEMBLY	6,863,817.61	3,340,306.55	10,204,124.16
26	MINISTRY OF INFORMATION	19,371,603.85	204,383.00	19,575,986.85
28	MINISTRY OF JUSTICE	618,547.31	838,708.20	1,457,255.51
29	KARDA	34,553,179.26	2,421,870.12	36,975,049.38
30	KBTv	20,570,793.39	1,325,912.01	21,896,705.40
31	KEBBI RADIO	13,868,798.75	6,512,160.00	20,380,958.75
32	KUDA	9,932,211.83		9,932,211.83
34	KSUSTA	36,398,275.31		36,398,275.31
35	MINISTRY OF LANDS	5,945,707.08		5,945,707.08
37	LIBRARY BOARD	12,612,408.58	2,388,555.00	15,000,963.58
38	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS	8,527,111.09		8,527,111.09
41	MINISTRY FOR HIGHER EDUCATION	6,983,588.51	902,141.00	7,885,729.51
42	PROTOCOL	5,435,369.62	1,153,040.88	6,588,410.50
43	RURAL ELECTRIC BOARD(REB)	6,030,620.15		6,030,620.15
45	SIR YAHAYA MEMORIAL HOSPITAL	2,666,711.04	1,468,456.80	4,135,167.84
46	SPECIAL SERVICES DEPARTMENT	806,140.80	707,660.06	1,513,800.86
47	SECONDARY SCHOOL MANAGEMENT BOARD (SSMB)	181,206,324.16	17,302,403.85	198,508,728.01
48	STATE AUDIT	9,362,680.31		9,362,680.31
50	TOURISM BOARD	800,459.02	465,817.60	1,266,276.62
51	UNIVERSAL BASIC EDUCATION (UBE)	77,375,688.73	23,211,680.20	100,587,368.93
52	WATER BOARD	5,694,516.91	3,423,286.10	9,117,803.01
53	MINISTRY OF WATER RESOURCES	2,004,134.00		2,004,134.00
54	WAZIRI UMARU FEDERAL POLYTECHNIC	121,079,116.06	44,113,469.80	165,192,585.86
55	MINISTRY OF WOMEN AFFAIRS	4,154,041.01	943,546.75	5,097,587.76
56	MINISTRY OF WORKS AND TRANSPORT	6,746,555.48	1,206,002.85	7,952,558.33
57	MINISTRY OF YOUTH AND SPORT	1,338,464.40	1,801,779.00	3,140,243.40
	<b>TOTAL</b>	<b>1,276,445,601.06</b>	<b>204,001,779.25</b>	<b>1,480,447,380.31</b>

**Note 28****DETAIL OF SALES OF GOVERNMENT ASSET(AIRPORT)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
2	FEBRUARY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
3	MARCH	1,068,342,300.13	0.00	1,068,342,300.13	0.00	(1,068,342,300.13)	0.00
4	APRIL	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
5	MAY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
6	JUNE	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
7	JULY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
8	AUGUST	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
9	SEPTEMBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
10	OCTOBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
11	NOVEMBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
12	DECEMBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
	<b>TOTAL</b>	<b>12,820,107,602.00</b>	0.00	<b>12,820,107,602.00</b>	0.00	(12,820,107,602.00)	0.00

## Note 29

### OTHER DEDUCTION FROM FAAC

S/NO	MONTH	DETAIL OF DEDUCTION	AMOUNT
1	JANUARY	FAAC (Statutory) Ecological	94,720,254.50
2	FEBRUARY	FAAC (Statutory) Ecological	46,715,890.49
3	MARCH	FAAC (Statutory) Ecological	62,889,745.00
4	APRIL	FAAC (Statutory) Ecological & Liquidation of Judgement Debt	104,797,905.38
5	MAY	FAAC (Statutory) Ecological	82,742,448.61
6	JUNE	FAAC (Statutory) Ecological	70,481,848.20
7	JULY	FAAC (Statutory) Ecological	111,428,100.65
8	AUGUST	FAAC (Statutory) Ecological	144,633,268.56
9	SEPTEMBER	FAAC (Statutory) Ecological	82,515,106.63
10	OCTOBER	FAAC (Statutory) Ecological	88,644,950.65
11	NOVEMBER	FAAC (Statutory) Ecological	78,618,424.69
12	DECEMBER	FAAC (Statutory) Ecological	122,962,752.10
		<b>TOTAL</b>	<b>1,091,150,695.46</b>

## Note 30

### SALES OF VEHICLES AND EQUIPMENTS IN THE MONTH OF JANUARY TO DECEMBER, 2022

SN	MINISTRY/ EXTRA MDA	TYPES /NO OF VEHICLE /PLANT INVOLVE	TOTAL COST VALUE
1	Gwandu LGA	1 No of over head tank	270,000.00
2	Cabinet Office	3 No. Vehicles Scrap	452,500.00
3	Ministry of Works	2 No. Grounded Vehicles	1,062,00.00
4	Ministry Of Finance	5 No. Grounded Vehicle	1,260,000.00
5	KARDA KALGO	1 No. Scrap Vehicle Mitsubishi	87,000.00
6	Water Board	1 No. Scrap Concrete Machine	73,000.00
7	Water Board	1 No. Grounded Vehicles	450,000.00
8	Ministry of Higher Education	2 No. Grounded Vehicles	480,000.00
9	Fakai L.G	1 No. Unserviceable Toyota Corolla Scrap	90,000.00
10	Ministry of Education At G.D.S.S	1 No. Engine Generator	20,000.00

	Lailaba		
11	Zonal Office Argungu	2 No. Unserviceable Mikano Generator	130,000.00
12	Ministry Of Budget	1 No, Unserviceable Toyota Land Cruiser	180,000.00
13	Ministry of Health At Gen. Hospital Aleiro	3 No. Unserviceable Vehicles Grounded	68,500.00
14	House of Assembly	2 No. Unserviceable Toyota Hilux	450,000.00
15	Ministry of Environment At Forestry II	Unserviceable Tractor 375e	270,000.00
16	Arabic Board	Unserviceable Toyota Siena	72,000.00
	<b>GRAND TOTAL</b>		<b>5,415,000.00</b>

### Note 31 STATEMENT OF CAPITAL DEVELOPMENT FUND

PREVIOUS YEAR ACTUAL 2021	DESCRIPTION	NOTE	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
₦			₦	₦	₦	₦	₦
2,376,326,032.08	Opening Balance		6,893,001,164.68	0.00	6,893,001,164.68	603,787,157.45	
24,000,000,000.00	Transfer From CRF	ST3		0.00		20,000,000,000.00	20,000,000,000.00
<b>26,376,326,032.08</b>	<b>SUB TOTAL ADD CAPITAL RECEIPTS</b>					<b>20,603,787,157.45</b>	20,603,787,157.45
3,007,180,457.14	Internal Loans	148	31,862,059,997.40	0.00	31,862,059,997.40	0.00	0.00
	External Loans	147	803,627,565.00	0.00	803,627,565.00	0.00	0.00
9,678,047,851.33	Grants	146	47,632,518,677.00	0.00	47,632,518,677.00	14,928,223,772.68	(32,704,294,904.32)
18,699,582.10	Dividend Received from Companies	145	1,055,245,000.00	0.00	1,055,245,000.00	201,786,322.20	(853,458,677.80)
<b>12,703,927,890.57</b>	<b>SUB TOTAL TOTAL CAPITAL RECEIPTS</b>		<b>81,353,451,239.40</b>	0.00	<b>81,353,451,239.40</b>	<b>15,130,010,094.88</b>	<b>(66,223,441,144.52)</b>
<b>39,080,253,922.65</b>	<b>LESS : CAPITAL EXPENDITURE</b>		<b>81,353,451,239.40</b>	0.00	<b>81,353,451,239.40</b>	<b>35,733,797,252.33</b>	<b>(45,619,653,987.07)</b>
9,667,841,040.25	Administration Sector	111	17,012,395,765.63	0.00	17,012,395,765.63	4,852,840,875.07	12,159,554,890.56
10,820,621,282.93	Economic Sector	111	68,990,304,381.97	0.00	68,990,304,381.97	16,934,380,601.76	52,055,923,780.21
	Law and Justice Regional Sector (Environmental)	111	1,796,240,380.00		1,796,240,380.00	147,000,000.00	1,649,240,380.00
5,982,674,605.66			0.00	0.00	0.00	0.00	0.00
9,676,092,204.45	Social Sector Contingency Fund/Planning	111	40,268,067,586.36	0.00	40,268,067,586.36	10,771,432,642.38	29,496,634,943.98
250,000,000.00	Reserve Covid-19	111	2,548,564,925.28	0.00	2,548,564,925.28	1,012,350,000.00	1,536,214,925.28
2,079,237,631.91	Expenditure	111	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00
<b>38,476,466,765.20</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>131,615,573,039.24</b>	0.00	<b>131,615,573,039.24</b>	<b>33,718,004,119.21</b>	<b>97,897,568,920.03</b>
<b>603,787,157.45</b>	<b>CLOSING BALANCE</b>					<b>2,015,793,133.12</b>	

